

Regular Board of Education Meeting

Wednesday, November 12, 2025

6:00 PM

High School Computer Lab Room 204

358 North 6th Street

Tecumseh, NE 68450

1. Call to Order and Roll Call
2. Consent Agenda
 - 2.1. Approval of Regular Meeting Minutes
 - 2.2. Approval of the Claims for Payment and Financial Report
3. Public Comment
4. Presentation to the Board
 - 4.1. Jerry McCall, Educational Consulting Services — Presentation by Mr. Jerry McCall concerning his up-to-date findings for future facilities planning of the Johnson County Central School District.
5. Administrator Reports
 - 5.1. HS Principal Report
 - 5.2. MS Principal Report
 - 5.3. EL Principal Report
 - 5.4. SPED/Student Services Director
 - 5.5. Activities Director Report
6. Superintendent's Report
7. Future Dates
 - 7.1. NASB State Education Conference — November 19 & 20, Omaha, CHI Health Center.
8. Discussions
9. Regular Agenda-Business
 - 9.1. Policy Review — Consider, discuss and take any necessary action in regard to JCC Policy numbers 2009, 2011, 2012, 3007, 3008, 4006, 4007, 5002.1, 5006 and 6001.
 - 9.2. Facilities Repairs — Consider, discuss and take any necessary action regarding potential upcoming repairs to the facilities.
 - 9.3. Lease Purchase for High School Repairs — Consider, discuss and take any necessary action in regard to pursuing a lease purchase agreement through DA Davidson for repairs to the high school.
 - 9.4. Activities Scheduling — Consider, discuss and take any necessary action in regard to the scheduling of district activities.
 - 9.5. 2024-2025 Audit - Consider, discuss and take any necessary action in regard to accepting the 2024-2025 Audit conducted by Julie D. Bauman, CPA.
 - 9.6. AQuESTT Classification and Student Assessment Results
 - 9.7. FFA Management of School Ground — Consider, discuss and take any necessary action in regard to the arrangement to have the JCC FFA Chapter managing the 52 acres of ground for the purpose of farming.

9.8. Building Project Update — Consider, discuss and take any necessary action in regard to updated building plans from Clark & Enersen.

10. Next Meeting

11. Adjournment

JOHNSON COUNTY SCHOOL DISTRICT NO. 0050
JOHNSON COUNTY CENTRAL PUBLIC SCHOOLS
BOARD OF EDUCATION
REGULAR MEETING

October 8, 2025

Members Present: Justin Beethe, Gail Hutt, Dan Jones, Jon Schmid, Sarah Weber, Kim Wellensiek

Also Present: Jon H. Rother, Superintendent; Laurie Badertscher, Recording Secretary; Justin Damme, High School Principal; Marsha Bacon, Middle School Principal; Dr. Laura Rademacher, Director of Student Services/Special Education Director; Garret Collin, Activity Director; Marcus Scheer, Director of Technology;

Seven visitors were present

The Johnson County School District No. 0050 Board of Education met in regular session at 6:00 p.m., Wednesday, October 8, 2025 in the high school room 204, Tecumseh, Nebraska. A current copy of the agenda was available for inspection in the office of the Superintendent prior to the meeting. The notice of the meeting and agenda was posted at the three main school buildings as well as the Tecumseh and Cook Post Offices. Notice of the meeting was also published in the Nemaha Valley Observer and on the school district website.

President Kim Wellensiek called the meeting to order at 6:00 p.m. and opened the meeting by announcing that the Open Meetings Act rules were posted. Roll call was taken. Justin Beethe-present, Gail Hutt-present, Dan Jones-present, Jon Schmid-present, Sarah Weber-present, Kim Wellensiek-present.

APPROVAL OF MEETING MINUTES

A motion was made by Jon Schmid and second by Justin Beethe to approve the September 2025, Regular Board of Education Meeting Minutes as well as the September 24th, 2025-2026 Budget Hearing, Hearing to Set the Final Tax Request Minutes and the September 24, 2025 Special Meeting Minutes to approve the 2025-2026 Budget and Resolution to Set the Final Tax Request as presented. Roll call vote: Justin Beethe-yes, Gail Hutt-yes, Dan Jones-yes, Jon Schmid-yes, Sarah Weber-yes, Kim Wellensiek-yes. Carried 6-0

FINANCIAL REPORT

A motion was made by Jon Schmid and second by Sarah Weber to approve the General Fund claims for payment in the amount of \$847,406.33, Building Fund expenditures in the amount of \$10,466.68 and Depreciation Fund expenditures in the amount of \$125,820.00 as presented. Roll call vote: Justin Beethe-yes, Gail Hutt-yes, Dan Jones-yes, Jon Schmid-yes, Sarah Weber-yes, Kim Wellensiek-yes. Carried 6-0

PUBLIC COMMENT- None

PRESENTATION TO THE BOARD

Student Council Representatives Levi Othmer and Wesley Schmid were present representing the Johnson County Central Student Council. Discussion was held regarding the following:

- Cell Phone Use

- Work Release
- Outside Seating

Representatives from the Johnson County Central FFA chapter were present to address the Board of Education. Chapter sponsors, Connor Bartels and Christy Hodges as well as members Levi Othmer and Wesley Schmid were present to propose leasing property from the Johnson County Central School District to give students the opportunity to make managerial decisions in a corn/soybean rotation production system. The representatives present would like the Board of Education to consider leasing the current “Wilson property” to the JCC FFA Chapter for the purpose of farming the land.

The chapter members feel the benefits gained from such an opportunity would be very valuable to all students involved. Currently the FFA Chapter will plan to have someone custom farm the land for them but will be afforded the opportunity to gain knowledge in making decisions and having hands-on experience. The Board of Education asked several questions and were supportive of providing the opportunity.

ADMINISTRATOR REPORTS

High School Principal, Justin Damme reported on the following:

- MAP testing
- SENCA poverty simulation
- 2025 Graduate, Nolan Wellensiek featured on news for shrimp farming
- Tony Davis donated Cotton Bowl Hall of Fame plaque to district
- Parent Teacher Conferences
- October 10, 2025- first quarter ends
- Veterans Day Program Tuesday, November 11, 2025- 10:00 a.m.

Middle School/ 4-5 Principal, Marsha Bacon reported on the following:

- 4th Grade visited Homestead National Park
- Middle School to attend Life Skills Pep Rally at UNL
- Math observations
- New English Language Arts Curriculum
- Bist Consultation
- Fall Sports
- Middle School FFA and Skills USA
- Veterans Day Program Tuesday, November 11, 2025 – 10:00 a.m.
- Continuous school Improvement Process -External Visit Nov 10th and Nov 11th

Elementary Principal, Beckie Robeson reported on the following:

- PreK Petting Zoo provided by Johnson County Extension Agency
- Title I Family Pumpkin Night
- Parent Teacher Conferences held October 6, 2025
- Fire Safety Week
- MAP Testing
- CLSD Consortium
- English Language Arts Curriculum

- University Extension Office Providing Enrichment Activities

Special Education Director/Student Services Director, Dr. Laura Rademacher reported on the following:

- IEP Academy
- Maintenance of Effort Compliance
- Indicator 13 File Review
- Medicaid Administrative Activities in Public School (MAAPS)
- Medicaid in Public Schools (MIPS)
- Nebraska Association of Teachers of Mathematics Fall Conference
- Special Education Final Financial Reports
- Behavior Interventions Plan (BIPS)
- ACT Accommodations
- Transition Programming

ACTIVITY DIRECTOR REPORT

Activity Director Garrett Collin provided information on the following:

- ECNC Volleyball- October 13th -16th
- Football Declarations - Due November 1st
- JCC Volleyball Invitational- JCC Champions
- Catherine Wendt Qualified for State Golf
- Staff v. Student Basketball Fundraiser Event- November 13th
- Winter Sports Begin – November 18th
- ECNC Conference

SUPERINTENDENT REPORT

Superintendent Rother reported on the following:

- Heartland Roofing Agreement
- Zero Eyes Firearm Detection System
- New Bus Purchase
- Athletic Director Position

FUTURE DATES

- NASB State Education Conference – November 19- 20, CHI Health Center Omaha

DISCUSSION

Superintendent Rother informed the Board of Education 2026-2027 Negotiations Meetings will begin in October. Mr. Rother presented information regarding the 2026-2027 school calendar. Mr. Rother provided several calendar scenarios for the Board of Education to consider and discuss. Currently teachers are contracted for 177 work days and students attend 154 days. A lengthy discussion was held regarding starting school prior to or after the Johnson County Fair. Keeping the 4-day school week consistent was also discussed. No action was taken at this time.

The Committee on American Civics met Wednesday October 8, 2025. Members include; Gail Hutt, Jon Schmid and Kim Wellensiek.

REGULAR AGENDA-BUSINESS

Superintendent Rother and Director of Technology, Marcus Scheer presented information regarding Vape Sensors from Prime Secured. No action was taken to purchase sensors at this time.

A motion was made by Sarah Weber and second by Dan Jones to accept the letter of resignation from Karen Hunzeker, with regrets, effective at the end of the 2025-2026 school year. Roll call vote: Justin Beethe-yes, Gail Hutt-yes, Dan Jones-yes, Jon Schmid-yes, Sarah Weber-yes, Kim Wellensiek-yes. Carried 6-0.

Superintendent Rother reviewed the following policies: **2009-** Public Participation at Board Meetings; **2010-** Preparation for Board Meetings; **3003.1-** Bidding for Construction, Remodeling, Repair, or Related Projects Financed with Federal Funds; **3004-** General Purchasing and Procurement; **3005-** School Activities Fund; **4004-** Employment of Relatives; **4005-** Communication between Board and District Employees.

Board of Education member Jon Schmid, would like to have policy 2009-Public Participation at Board Meetings; tabled at this time. Mr. Schmid recommended that the rules set forth for public comment be more defined. Superintendent Rother will gather more information related to this policy. There were no changes to polices 2010, 3003.1, 3004, 3005, 4004, or 4005.

Superintendent Rother provided a Design Services Fee Proposal presented by Clark Enersen to assist Johnson County Central with the renovations of and improvements to the existing high school. Adam Kent was present on behalf of Clark and Enersen to answer questions regarding the proposal and scope of work to be completed in the existing high school. The assumed construction cost is \$2,722,280.

A motion was made by Gail Hutt and second by Jon Schmid to approve the Clark Enersen Design Services Fee Proposal in the amount of \$217,782 as presented. Roll call vote: Justin Beethe-yes, Gail Hutt-yes, Dan Jones-yes, Jon Schmid-yes, Sarah Weber-yes, Kim Wellensiek-yes. Carried 6-0

Discussion was held regarding the use of a lease purchase agreement for renovations to the high school. Concerns were raised regarding depleting the Building Fund and Qualified Capital Purpose Undertaking Fund. It was the consensus of the Board of Education to wait for actual costs for the proposed projects prior to borrowing funds. Mr. Rother will contact D.A Davidson to inquire about how long it would take to have access to funds if the Board of Education entered into a lease purchase agreement.

A motion was made by Sarah Weber and second by Dan Jones to allow the Johnson County Central FFA Chapter to manage the custom farming of the property being purchased by the Johnson County Central Public Schools from the Wilsons. The Superintendent will oversee the operation. Roll call vote: Justin Beethe-yes, Gail Hutt-yes, Dan Jones-yes, Jon Schmid-yes, Sarah Weber-yes, Kim Wellensiek-yes. Carried 6-0

Discussion was held regarding a future building project by bond election. The Board of Education would like Clark Enersen and Boyd Jones to provide costs associated with a PreK-8 building with a top load gym the size of the existing Middle School gym. Dan Jones inquired about how realistic it would be to keep the existing middle school gym while demolishing the structure around it?

A motion was made by Jon Schmid and second by Dan Jones to adjourn the meeting. Roll call vote: Justin Beethe-yes, Gail Hutt-yes, Dan Jones-yes, Jon Schmid-yes, Sarah Weber-yes, Kim Wellensiek-yes. Carried 6-0

Meeting adjourned at 8:21 p.m.

The next Board of Education Hearing will be held Wednesday, November 12, 2025 at 6:00 p.m. in the high school room 204 in Tecumseh, Nebraska. The notices of the meetings will be published in the Nemaha Valley Observer as well as on the school website. The agendas will be posted at the three main school buildings as well as at the Tecumseh and Cook Post Offices. A current copy of the agenda will be available for inspection in the office of the Superintendent prior to the meeting.

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Checking Account ID 1	Fund Number 01	GENERAL FUND	
A STREET AUTO PARTS	620404	11628	29.94
01 2730 610 000	WASHER FLUID FOR VEHICLES		29.94
A STREET AUTO PARTS	622922	11628	103.15
01 2710 626 000	BUS 25 FILTER, OIL		103.15
A STREET AUTO PARTS	623676	11628	122.97
01 2710 610 000	BUS/VAN - OIL, FILTER, BULBS, ANTI FREEZ		122.97
Total A STREET AUTO PARTS			256.06
Andre Rautenbach	100110325	11629	1,535.00
01 2630 420 001	10/01/2025 -WEED CONTROL SPRAY		105.00
01 2630 420 003	10/01/2025 -WEED CONTROL SPRAY		105.00
01 2630 420 001	10/02/2025-MOW BAG FIELD		75.00
01 2630 420 003	10/02/2025-MOW BAG FIELD		75.00
01 2630 420 001	10/09/2025- MOW AND TRIM FRONT		47.50
01 2630 420 003	10/09/2025- MOW AND TRIM FRONT		47.50
01 2630 420 001	10/10/2025-MOW FIELD		75.00
01 2630 420 003	10/10/2025-MOW FIELD		75.00
01 2630 420 001	10/17/2025- MOW FIELD		75.00
01 2630 420 003	10/17/2025- MOW FIELD		75.00
01 2630 420 001	10/24/2025-MOW FIELD		75.00
01 2630 420 003	10/24/2025- MOW FIELD		75.00
01 2630 420 001	10/21/2025-SEED, AERATE, HARROW FRONT YD		315.00
01 2630 420 003	10/21/2025-SEED, AERATE, HARROW FRONT YD		315.00
Total Andre Rautenbach			1,535.00
BEYOND SPEECH SERVICES, LLC	23	11630	17,351.27
01 2151 340 001	HS OCT SPEECH SERV.		766.02
01 2151 340 001	HS CORCTED FROM SEPT BILLING		482.95
01 2151 340 002	MS SPEECH SERVICES		4,220.97
01 2151 340 004	ELEM COOK SPEECH SERVICES		4,217.69
01 2151 340 003	ELEM TEC. SPEECH SERVICES		7,663.64
Total BEYOND SPEECH SERVICES, LLC			17,351.27
BORRENPOHL, JUDI	25-333	11631	50.40
01 2213 580 003	MLG REIMB/ 72 MILES X .70 BEATRICE 10.27		50.40
Total BORRENPOHL, JUDI			50.40
BRENDA R. GLUNZ	112025	11632	9,713.22
01 2141 340 003	ELEM TEC PYSYC SERVICES		1,975.02
01 2141 340 001	HS PSYCH SERVICES		3,129.25
01 2141 340 002	MS PSYCH SERVICES		978.48
01 6408 340 003	3-5 PSYCH SERVICES		549.58
01 2141 340 004	ELEM COOK PSYCH SERVICES		3,008.14
01 6412 340 003	HOMESCHOOL PYSCH SERVICES		72.75
Total BRENDA R. GLUNZ			9,713.22
BRINKMAN BROTHERS INC	6034935	11633	127.22
01 2710 431 000	VAN 21 /WIPER BLADES, SERVICED		127.22
Total BRINKMAN BROTHERS INC			127.22

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Charter Communications	152014301110125	11634	35.44
01 2223 530 000	CABLE SERVICES		35.44
Total Charter Communications			35.44
CITY OF TECUMSEH-UTILITIES	NOV 2025	11635	3,568.04
01 2610 410 001	WT/SW HS		268.63
01 2610 621 001	ELEC. HS		1,515.39
01 2610 410 003	WT/SW ELEM TEC		268.63
01 2610 621 003	ELEC ELEM TEC		1,515.39
Total CITY OF TECUMSEH-UTILITIES			3,568.04
CONTINENTAL FIRE SPRINKLER CO.	327780	11636	442.00
01 2670 431 002	ANNUAL FIRE PROTECTION SYSTEM TEST		221.00
01 2670 431 004	ANNUAL FIRE PROTECTION SYSTEM TEST		221.00
CONTINENTAL FIRE SPRINKLER CO.	332168	11636	144.30
01 2670 431 002	REPAIR LEAK SPRINKLER SYSTEM COOK SITE		72.15
01 2670 431 004	REPAIR LEAK SPRINKLER SYSTEM COOK SITE		72.15
Total CONTINENTAL FIRE SPRINKLER CO.			586.30
CORNHUSKER INTRNTL TRUCK, INC	149808	11637	33,600.86
01 2730 431 000	MOTOR REBUILT / BUS 20		33,600.86
CORNHUSKER INTRNTL TRUCK, INC	3414242	11637	189.71
01 2730 610 000	PARTS FOR BUS		189.71
Total CORNHUSKER INTRNTL TRUCK, INC			33,790.57
County Publications, Inc.	49006	11638	338.98
01 2310 540 000	LEGALS		273.98
01 2220 640 001	NEWSPAPER FOR LIBRARY		32.50
01 2220 640 003	NEWSPAPER FOR LIBRARY		32.50
Total County Publications, Inc.			338.98
CULLIGAN OF PERCIVAL	24210	11639	191.30
01 2610 610 001	WATER SOFTNER SALT TEC. SITE		95.65
01 2610 610 003	WATER SOFTNER SALT TEC. SITE		95.65
CULLIGAN OF PERCIVAL	24214	11639	87.70
01 2610 610 002	WATER SOFTNER SALT COOK SITE		43.85
01 2610 610 004	WATER SOFTNER SALT COOK SITE		43.85
CULLIGAN OF PERCIVAL	24359	11639	213.60
01 2610 440 001	WATER SOFTNER RENTAL TEC SITE		106.80
01 2610 440 003	WATER SOFTNER RENTAL TEC SITE		106.80
Total CULLIGAN OF PERCIVAL			492.60
DAS State Accounting -Central Finance	1497820	11640	953.61
01 2230 382 001	INTERNET/DL SERV		238.40
01 2230 382 002	INTERNET/DL SERV		238.40
01 2230 382 003	INTERNET/DL SERV		238.40
01 2230 382 004	INTERNET/DL SERV		238.41
Total DAS State Accounting -Central Finance			953.61
Educational Consulting Services	10292025	11641	1,300.00

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
01 2230 591 001	PROFESSIONAL SERVICES DIST PLANNING PROJ		325.00
01 2230 591 002	PROFESSIONAL SERVICES DIST PLANNING PROJ		325.00
01 2230 591 003	PROFESSIONAL SERVICES DIST PLANNING PROJ		325.00
01 2230 591 004	PROFESSIONAL SERVICES DIST PLANNING PROJ		325.00
Total Educational Consulting Services			1,300.00
ELIZABETH BRASE	11/11/2025	11642	125.00
01 6310 330 000	1/2 DAY PROF. DEVELOPMENT STIPEND		125.00
Total ELIZABETH BRASE			125.00
ESU #4	10152025	11643	13,300.46
01 6408 395 004	0-2 SPED ED DIR		9.80
01 6408 395 003	3-5 SPED ED DIR		9.80
01 6408 395 004	0-2 AUDIOLOGY		77.50
01 6408 395 003	3-5 AUDIOLOGY		77.50
01 6408 395 004	0-2 SPEECH THERAPY		1,125.23
01 6408 395 003	3-5 SPEECH THERAPY		1,125.22
01 1200 591 001	HS SPED ED DIR		44.10
01 1200 591 002	MS SPED ED DIR		44.10
01 1200 591 003	ELEM TEC. SPED ED DIR		44.10
01 1200 591 004	ELEM COOK SPED ED DIR		44.10
01 2151 591 001	HS AUDIOLOGY		348.75
01 2151 591 002	MS AUDIOLOGY		348.75
01 2151 591 003	ELEM TEC AUDIOLOGY		348.75
01 2151 591 004	ELEM COOK AUDIOLOGY		348.75
01 2151 591 001	HS DEAF EDUCATOR		111.00
01 2151 591 002	MS DEAF EDUCATOR		111.00
01 2151 591 003	ELEM TEC DEAF EDUCATOR		111.00
01 2151 591 004	ELEM COOK DEAF EDUCATOR		111.00
01 1200 591 001	LEARNING CENTER PROGRAM		8,860.01
ESU #4	11300	11643	60.00
01 2120 330 001	COUNSELOR DAY WORKSHOP		15.00
01 2120 330 003	COUNSELOR DAY WORKSHOP		15.00
01 2120 330 002	COUNSELOR DAY WORKSHOP		15.00
01 2120 330 004	COUNSELOR DAY WORKSHOP		15.00
ESU #4	11314	11643	45.00
01 2213 330 003	NEW TEACHER WORKSHOP ZP		15.00
01 2213 330 001	LIBRARIAN CADRE LM		7.50
01 2213 330 002	LIBRARIAN CADRE LM		7.50
01 2213 330 003	LIBRARIAN CADRE LM		7.50
01 2213 330 004	LIBRARIAN CADRE LM		7.50
ESU #4	11344	11643	60.00
01 2213 330 003	GIRLS ON THE SPECTRUM CONF (AG, KD, ZP)		60.00
ESU #4	9392T	11643	75.00
01 2230 591 001	STRIV NETWORK ISSUE SUPPORT		75.00
Total ESU #4			13,540.46
ESU 5	3991	11644	1,900.00
01 2230 591 001	POWERSCHOOL CLOUD HOSTING		475.00
01 2230 591 002	POWERSCHOOL CLOUD HOSTING		475.00

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
01 2230 591 003	POWERSCHOOL CLOUD HOSTING		475.00
01 2230 591 004	POWERSCHOOL CLOUD HOSTING		475.00
Total ESU 5			1,900.00
ESU 6	22619/22684	11645	77.68
01 2230 591 001	TECH HOSTED SERVICES		14.42
01 2230 591 002	TECH HOSTED SERVICES		14.42
01 2230 591 003	TECH HOSTED SERVICES		14.42
01 2230 591 004	TECH HOSTED SERVICES		14.42
01 2213 330 003	EARLY CHILDHOOD WORKSHOP LO		20.00
Total ESU 6			77.68
FIRST CONCORD GROUP	NOV 2025	11689	112.50
01 2510 340 000	125 PLAN ADMIN FEES		112.50
Total FIRST CONCORD GROUP			112.50
Flood Communications of Beatrice, LLC	CC-12509135364	11646	499.00
01 2560 540 000	RADIO SPOT MUDECAS VBALL TOURNAMENT		499.00
Total Flood Communications of Beatrice, LLC			499.00
GRAINGER	9622866441	11647	241.45
01 2620 610 001	KLEENEX HS		241.45
GRAINGER	9661204355	11647	529.28
01 2620 610 001	TOILET PAPER, CLIPONS, PAPER TOWELS HS		529.28
GRAINGER	9667090469	11647	295.44
01 2620 610 001	PAPER TOWELS, CLEANER TEC SITE		147.72
01 2620 610 003	PAPER TOWELS, CLEANER TEC SITE		147.72
GRAINGER	9668188288	11647	490.25
01 2620 610 002	CARTRIDGES FOR HVAC/ BAGS, TIES, URINALSC		245.12
01 2620 610 003	CARTRIDGES FOR HVAC/ BAGS, TIES, URINALSC		245.13
GRAINGER	9672585362	11647	94.73
01 2620 610 001	SAFETY BITS FOR SOCKETS		23.68
01 2620 610 002	SAFETY BITS FOR SOCKETS		23.68
01 2620 610 003	SAFETY BITS FOR SOCKETS		23.68
01 2620 610 004	SAFETY BITS FOR SOCKETS		23.69
GRAINGER	9674005757	11647	1,251.02
01 2620 610 002	HYDRONIC CIRCULTATING PUMPS FOR COOK		625.51
01 2620 610 004	HYDRONIC CIRCULTATING PUMPS FOR COOK		625.51
GRAINGER	9678679375	11647	248.90
01 2620 610 001	CASTERS, CLEANER, GLOVES HS		248.90
GRAINGER	9686568586/9685 89724	11647	277.96
01 2620 610 001	GLOVES, AIR FRESHNERS, GASKETS BOILPUMPS		69.49
01 2620 610 002	GLOVES, AIR FRESHNERS, GASKETS BOILPUMPS		69.49
01 2620 610 003	GLOVES, AIR FRESHNERS, GASKETS BOILPUMPS		69.49
01 2620 610 004	GLOVES, AIR FRESHNERS, GASKETS BOILPUMPS		69.49

Board Report - Detail after checks are printed

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
GRAINGER	9686581068	11647	801.96
01 2620 610 002	TOILET PAPER, PAPER TOWELS COOK SITE		400.98
01 2620 610 004	TOILET PAPER, PAPER TOWELS COOK SITE		400.98
GRAINGER	9691971452	11647	332.92
01 2620 610 001	FAUCET HIGH SCHOOL		332.92
GRAINGER	9692488043	11647	154.12
01 2620 610 001	SCENTED REFILLS/ SINK FAUCETS HS		154.12
GRAINGER	9695265380	11647	756.65
01 2620 610 003	PAPER T, SOAP, TRASH B, HAND S,ELEM TEC		756.65
Total GRAINGER			5,474.68
HAUG COMMUNICATIONS INC	KSDS51029-7	11648	325.70
01 2710 890 000	BUS RADIO TOWER RENTAL		325.70
HAUG COMMUNICATIONS INC	ksds51105-inv1	11648	1,592.55
01 2710 890 000	INSTALL BUS RADIOS X 3		1,592.55
Total HAUG COMMUNICATIONS INC			1,918.25
HAUGHTON, RYAN	24255	11649	11.92
01 2213 580 002	MEAL REIMBURSEMENT /ARCHERY CLASS 10.25.		11.92
Total HAUGHTON, RYAN			11.92
HD SUPPLY	895366656	11650	459.40
01 2620 610 002	MINIBLINDS MS COOK SITE		459.40
HD SUPPLY	895956316	11650	68.91
01 2620 610 002	MINI BLINDS X 3 MIDDLE SCHOOL		68.91
Total HD SUPPLY			528.31
HEARTLAND ROOFING CONSULTANTS	1735	11652	1,743.00
01 2620 340 001	QUARTER 2 (Sept-Nov) ROOF PM CONTRACT		435.75
01 2620 340 002	QUARTER 2 (Sept-Nov) ROOF PM CONTRACT		435.75
01 2620 340 003	QUARTER 2 (Sept-Nov) ROOF PM CONTRACT		435.75
01 2620 340 004	QUARTER 2 (Sept-Nov) ROOF PM CONTRACT		435.75
Total HEARTLAND ROOFING CONSULTANTS			1,743.00
HOMETOWN LEASING	41	11653	2,043.19
01 1100 550 001	COPIER PRINT MANAGEMENT SERVICE		510.80
01 1100 550 002	COPIER PRINT MANAGEMENT SERVICE		510.80
01 1100 550 003	COPIER PRINT MANAGEMENT SERVICE		510.80
01 1100 550 004	COPIER PRINT MANAGEMENT SERVICE		510.79
Total HOMETOWN LEASING			2,043.19
JCC LUNCH FUND	25 193	11654	710.10
01 1190 610 003	PREK SNACKS -SEPTEMBER 2025		710.10
Total JCC LUNCH FUND			710.10

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
JOHNSON COUNTY CLERK	10312025	11690	828.63
01 2310 310 000	2025 Post Card Hearing		828.63
Total JOHNSON COUNTY CLERK			828.63
JOHNSON COUNTY HOSPITAL	NOV 2025	11655	4,889.98
01 6408 340 003	3-5 PT SERVICES		110.80
01 2171 340 003	ELEM TEC PT SERVICES		296.60
01 2171 340 004	ELEM COOK PT SERVICES		108.70
01 2171 340 002	MS PT SERVICES		204.18
01 6408 340 003	3-5 OT SERVICES		315.70
01 2161 340 003	ELEM TEC OT SERVICES		1,448.94
01 2161 340 001	HS OT SERVICES		601.06
01 2161 340 001	TRANSITION OTSERVICES		198.44
01 2161 340 004	ELEM COOK OT SERVICES		1,311.18
01 2161 340 002	MS OT SERVICES		294.38
Total JOHNSON COUNTY HOSPITAL			4,889.98
JOHNSON COUNTY ROAD DEPT.	OCTOBER 2025	11656	5,805.12
01 2710 626 000	FUEL/ GAS		2,204.27
01 2710 626 000	DIESEL		3,600.85
Total JOHNSON COUNTY ROAD DEPT.			5,805.12
JON ROTHER	25155	11657	922.53
01 2320 580 000	OMNI SEVERIN IND. IN. FFA 10/29/2025		377.45
01 2320 580 000	OMNI SEVERIN IND. IN. FFA 10/30/2025		400.26
01 2320 580 000	PARKING FEE CIRCLE CENTRE MALL FFA IND I		37.00
01 2710 626 000	CASEY'S HANNIBAL MO FUEL FFA 10/29/2025		52.47
01 2710 626 000	7TH HEAVEN -SHELBINA, MO FUEL FFA		55.35
Total JON ROTHER			922.53
JULIE D. BAUMAN, CPA, PC	7935	11695	7,900.00
01 2510 315 000	2024-2025 ANNUAL AUDIT FEES		7,900.00
Total JULIE D. BAUMAN, CPA, PC			7,900.00
KATHI MERCURE	11112025	11658	125.00
01 6310 330 000	1/2 DAY PROF. DEV. STIPEND TITLE IIA		125.00
Total KATHI MERCURE			125.00
KERNER ACE HARDWARE	10312025	11659	840.72
01 2620 610 000	BITS/ CONCRETE ANCHORS		61.97
01 2620 610 000	HARDWARE MISC		28.99
01 2620 610 000	LINE AND REEL 250 FEET		13.99
01 2620 610 000	DRN CONNECTOR/ ELBOW , PIPE		13.98
01 2620 610 000	GREASE , THREAD ROD		8.94
01 2620 610 000	HINGE X2		15.98
01 2620 610 000	KEY CUTTING X5		9.95
01 2620 610 000	DRANO, DRAID CLEANER ACID		31.98
01 2620 610 000	ANCHOR POINT, CLIPS, ROPE CLIP, SPRING L		32.23
01 2620 610 000	MOUSE TRAPS,		33.55
01 2620 610 000	CONST. ADHESIVE CLEAR		29.98
01 2620 610 000	BRASS COUPLING SET		25.99

Board Report - Detail after checks are printed

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
01 2620 610 000	PLUMBING TRAP		28.99
01 2620 610 000	DISCONNECT FML		15.99
01 2620 610 000	PLLUMBING TRAP, WASHERS		17.94
01 2620 610 000	ADAPTER, STRP PVC, CONDUIT		458.28
01 2620 610 000	SWVL CASTER		11.99
Total KERNER ACE HARDWARE			840.72
KSB School Law, PC LLO	20028	11660	1,541.00
01 2330 317 000	LEGAL SERVICES		1,474.00
01 2330 317 002	LEGAL SERV. HVAC COOK SITE		33.50
01 2330 317 004	LEGAL SERV. HVAC COOK SITE		33.50
Total KSB School Law, PC LLO			1,541.00
Kuhl Construction LLC	1653/1659	11661	795.24
01 2630 610 000	SHOT PUT ROCK		545.24
01 2620 610 000	FLUSH FIRE LINE		250.00
Total Kuhl Construction LLC			795.24
Lahmon, Austin	11122025	11691	103.60
01 2510 340 000	EXTTEAM VISIT-SCH IMPV. MLG RE 148 X .70		103.60
Total Lahmon, Austin			103.60
Leia, Rumsey	11122025	11692	88.20
01 2213 330 000	EXT.TEAM VISIT -SCH IMPV. MLG RE126 X .7		88.20
Total Leia, Rumsey			88.20
LINCOLN PUBLIC SCHOOLS	indo-152	11662	80.99
01 6310 330 000	DIOESAN TEACHERS INSTITUTE-10/13 TITLE		80.99
Total LINCOLN PUBLIC SCHOOLS			80.99
MASTERCARD	NOV 2025	11663	9,922.88
01 2710 610 000	PHILLIPS- KEARNEY STATE CROSS COUNTRY		61.20
01 1100 610 003	TITLE I PUMPKIN NIGHT FOOD		114.30
01 9000 890 000	UNITED AIRLINES FFA INDINAPOLIS ABEETHE		169.18
01 9000 890 000	UNITED AIRLINES FFA INDIANAPOLIS MWEBER		169.18
01 9000 890 000	UNITED AIRLINES FFA INDIANAPOLIS RWELLEN		169.18
01 9000 890 000	UNITED AIRLINES FFA INDIANAPOLIS SSCHMID		169.18
01 9000 890 000	UNITED AIRLINES -PREFERRED ZONE AB		22.56
01 9000 890 000	UNITED AIRLINES - PREFERRED ZONE MW		22.56
01 9000 890 000	DOLLAR GENERAL /HOTDOG BUNS		10.15
01 2213 330 003	CPR CERTIFICATION AGYHRA		5.00
01 2213 330 003	CPR CERTIFICATION PRESCHOOL STAFF		40.00
01 9000 890 000	PAYPAL -NEBRASKA ALLS STATE MUSIC REG		131.00
01 9000 890 000	WALMART- HOT DOGS CONCESSIONS		97.20

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
01 1190 610 003	PREK ASSESSMENTS		297.16
01 1100 610 001	SUBWAY MEAL PT CONF		208.04
01 1100 610 002	SUBWAY MEAL PT CONF		208.04
01 1100 610 003	SUBWAY MEAL PT CONF		208.04
01 1100 610 004	SUBWAY MEAL PT CONF		208.04
01 1100 610 004	SCRIPPS SPELLING CONTEST FEES		99.00
01 1100 610 003	SCRIPPS SPELLING CONTEST FEES		100.00
01 9000 890 000	GENERATION GENIUS CREDIT ON ACCOUNT		(299.00)
01 9000 890 000	HOTDOG BUNS/CONCESSIONS		17.50
01 9000 890 000	SCHOLASTIC BOOK FAIR PURCH/REIMB		476.41
01 9000 890 000	SCHOLASTIC BOOK FAIR PURCH/REIMB		562.43
01 9000 890 000	ART LIST SUBSCRIPTION / STRIV		199.00
01 9000 890 000	PADDLE.NET- HOOPGEEK REIMB BBALL		99.00
01 1100 610 001	AMAZON- HS ENGLISH -GREAT gATSBY		43.40
01 1200 610 003	AMAZON- HORIZONS SCISSORS, WALL ORGANIZE		37.88
01 2151 610 001	SLP ASSESSMENT SUPPLIES		74.91
01 2151 610 002	SLP ASSESSMENT SUPPLIES		74.91
01 2151 610 003	SLP ASSESSMENT SUPPLIES		74.92
01 2151 610 004	SLP ASSESSMENT SUPPLIES		74.92
01 9000 890 000	HOLIDAY INN EXPRESS - GIRLS GOLF STATE		740.00
01 2710 626 000	GULF OIL- STATE GIRLS GOLF FUEL NORTH PL		30.00
01 9000 890 000	SAN PEDRO - STATE GIRLS GOLF MEAL NP		131.23
01 9000 890 000	CAPONES- STATE GIRLS GOLF MEAL NP		91.15
01 9000 890 000	LAKE MALONEY GOLF - NORTH PLATE GIRLS GO		116.48
01 9000 890 000	RUNZA- GRAND ISLAND		26.05
01 2710 610 000	AMAZON- TRANSP, WIPES, TOWELS, BAGS		482.81
01 1100 610 003	AMAZON- PAPER ELEM TECUMSEH		52.89
01 9000 890 000	ACT FOOD/COLLEGE ACCESS GRANT REIMB		151.24
01 1100 610 003	AMAZON- MEDALS ELEM TEC		109.95
01 9000 890 000	CASEYS TEC- COLLEGE ACCESS GRANT FOOD RE		107.14
01 9000 890 000	CASEY TEC- COLLEGE ACCESS GRANT FOOD RE		66.95
01 9000 890 000	DRINK BRANDERS-EHA WELLNESS PROG. GLASSE		1,977.58
01 1100 610 003	AMAZON-TEMPRA PAINT		28.19
01 1100 610 003	AMAZON- CONSTRUCTION PAPER		27.78
01 9000 890 000	CHEERLEADERS- AIRBNB - STATE CHEER		1,027.69
01 2710 626 000	CASEYS STATE CROSS COUNTRY KEARNEY -		53.78
01 2710 626 000	RAISING CANES- KEARNEY STATE CROSS COUNT		36.34
01 1100 610 004	AMAZON- 4TH GRADE SUPPLIES, GLUE, CARDST		249.59
01 2710 610 000	AMAZON - TRANSP. KEYTAGS,DIVIDERS, BAGS		40.97

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
01 2710 626 000	LOVES - FFA - NATIONALS GAS		66.00
01 9000 890 000	STEAK-N-SHAKE FFA MEALS- NAT IND. IND.		21.89
01 9000 890 000	SHATTO MILK CO- FFA MEALS - NAT IND IND		42.40
01 9000 890 000	PIZZA HUT - FFA MEALS NAT IND IND		33.00
01 9000 890 000	LASER FLASH- CARMEL IN - FFA NAT IND IND		242.00
01 9000 890 000	STEAK-N-SHAKE FFA MEALS- NAT IND. I		24.49
Total MASTERCARD			9,922.88
MATHESON TRI-GAS INC DBA	52577199	11664	152.85
01 1100 610 001	HS WELDING GAS		152.85
Total MATHESON TRI-GAS INC DBA			152.85
MENARDS-LINCOLN SOUTH	62933	11665	37.98
01 2620 610 001	STAR BITS		9.50
01 2620 610 002	STAR BITS		9.50
01 2620 610 003	STAR BITS		9.49
01 2620 610 004	STAR BITS		9.49
Total MENARDS-LINCOLN SOUTH			37.98
MRG HAUGG	172302	11666	183.86
01 1100 610 002	AIR PUMPS/BALLS		91.93
01 1100 610 004	AIR PUMPS/BALLS		91.93
Total MRG HAUGG			183.86
NASP, INC	300373	11667	500.00
01 1100 610 002	ARCHERY EQUIP. / MS GRANT PAID 1924.00		500.00
Total NASP, INC			500.00
NATIONAL ART AND SCHOOL SUPPLIES INC	51761	11668	5.36
01 1100 610 002	BINDER CLIPS MS		5.36
NATIONAL ART AND SCHOOL SUPPLIES INC	51823	11668	3.36
01 1100 610 003	ERASERS ELEM TEC		3.36
Total NATIONAL ART AND SCHOOL SUPPLIES INC			8.72
NCSA	88967	11669	530.00
01 2290 810 001	NCSA MEMBERSHIP 2025-2026 LRADEMACHER		132.50
01 2290 810 002	NCSA MEMBERSHIP 2025-2026 LRADEMACHER		132.50
01 2290 810 003	NCSA MEMBERSHIP 2025-2026 LRADEMACHER		132.50
01 2290 810 004	NCSA MEMBERSHIP 2025-2026 LRADEMACHER		132.50
NCSA	89278	11669	149.00
01 2213 330 001	FALL NETA CONF. (KHunzeker)		37.25
01 2213 330 002	FALL NETA CONF. (KHunzeker)		37.25
01 2213 330 003	FALL NETA CONF. (KHunzeker)		37.25
01 2213 330 004	FALL NETA CONF. (KHunzeker)		37.25
Total NCSA			679.00

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
NE Safety Center 01 2710 330 000	57-15051 CATEGORY C BUS ENDORS (MR. SWANSON)	11670	455.00 455.00
Total NE Safety Center			455.00
NEMAHA COUNTY NEBRASKA 01 2310 310 000	1002 POSTCARDS NEMAHA COUNTY -LB644	11671	34.72 34.72
Total NEMAHA COUNTY NEBRASKA			34.72
NIFCO MECHANICAL SYSTEMS, LLC 01 2670 431 001	2510-063 UNDERGROUND WATER FIRE MAIN TEST HS	11672	1,595.00 1,595.00
Total NIFCO MECHANICAL SYSTEMS, LLC			1,595.00
OLIVIA REUTER 01 2120 810 001	2025 PROF. DUES STIPEND FOR PROFESSIONAL DUES REIMB	11673	93.00 93.00
Total OLIVIA REUTER			93.00
OMAHA PUBLIC POWER DIST 01 2610 621 002 01 2610 621 004	NOV 2025 MS -COOK SITE ELEC ELEM COOK	11674	5,401.50 2,700.75 2,700.75
Total OMAHA PUBLIC POWER DIST			5,401.50
PRAIRIE MECHANICAL CORPORATION 01 2610 431 002 01 2610 431 004	92812 HEATING WATER LINE REPAIR COOK SITE HEATING WATER LINE REPAIR COOK SITE	11675	2,552.50 1,276.25 1,276.25
Total PRAIRIE MECHANICAL CORPORATION			2,552.50
RASMUSSEN MECH. SERV., INC. 01 2610 431 003	SRV126366 ELEM TEC ROOM 202 AIR HANDLER REPAIR	11693	876.52 876.52
Total RASMUSSEN MECH. SERV., INC.			876.52
Ray Jay Sanitation 01 2620 420 001 01 2620 420 003	NOV 2025 GARBAGE SERVICE TEC SITE GARBAGE SERVICE TEC SITE	11676	560.00 280.00 280.00
Total Ray Jay Sanitation			560.00
SCC BUSINESS OFFICE 01 1100 565 001 01 1100 640 001	L-38193 SENCAP CLASSES X 59 CLASSES E-BOOKS FOR SENCAP CLASSES X 5	11677	10,799.35 10,414.60 384.75
Total SCC BUSINESS OFFICE			10,799.35
Scott P. Buss 01 2620 340 001 01 2620 340 003 01 2620 340 002 01 2620 340 004	10162025 PEST CONTROL SERV. HS PEST CONTROL SERV ELEM TEC PEST CONTROL SERV MS PEST CONTROL SERV ELEM COOK	11678	151.00 41.50 41.50 34.00 34.00
Total Scott P. Buss			151.00

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Segra	SI-25-047692	11679	557.43
01 2230 382 001	INTERNET SERVICES		139.35
01 2230 382 002	INTERNET SERVICES		139.36
01 2230 382 003	INTERNET SERVICES		139.36
01 2230 382 004	INTERNET SERVICES		139.36
Total Segra			<u>557.43</u>
SENCА SANITATION	NOV 2025	11680	420.00
01 2620 420 002	GARBAGE SERVICE		210.00
01 2620 420 004	GARBAGE SERVICE		210.00
Total SENCА SANITATION			<u>420.00</u>
STAPLES ADVANTAGE	6030083779	11681	1,148.63
01 1100 610 003	RESUME PAPER ELEM TEC		53.08
01 1100 610 002	PAPER DELIVERY LIFT USE		82.15
01 1100 610 003	EXPO MARKERS, CRAYONS, STAPLES		371.39
01 1100 610 003	11X17 COPY PAPER		157.80
01 2410 610 002	CHAIR MS PRINCIPAL		444.62
01 1100 610 003	REUSABLE ADHESIVE		39.59
Total STAPLES ADVANTAGE			<u>1,148.63</u>
STERLING COMPUTERS CORPORATION	0219833	11682	11,735.82
01 2230 734 001	11BAT.BACKUPSНРK.ERATE CAT II 12,145.73		2,933.96
01 2230 734 002	11BAT.BACKUPSНРK.ERATE CAT II 12,145.73		2,933.96
01 2230 734 003	11BAT.BACKUPSНРK.ERATE CAT II 12,145.73		2,933.95
01 2230 734 004	11BAT.BACKUPSНРK.ERATE CAT II 12,145.73		2,933.95
Total STERLING COMPUTERS CORPORATION			<u>11,735.82</u>
SUN AUTO TIRE & SERVICE	513709643	11683	765.92
01 2730 431 000	4 NEW TIRES/ VAN 09B		765.92
SUN AUTO TIRE & SERVICE	513709829	11683	20.00
01 2620 731 000	TIRE PATCH ON GATOR		20.00
Total SUN AUTO TIRE & SERVICE			<u>785.92</u>
Surnali LLC dba Diversified Drug Testing	001337CH	11684	65.00
01 2710 520 000	BUS DRIVER (ms) / CLEARINGHOUSE CK		65.00
Surnali LLC dba Diversified Drug Testing	25285	11684	380.00
01 2710 340 000	DRUG/ALCOHOL TESTING X 3 BUS DRIVERS		380.00
Surnali LLC dba Diversified Drug Testing	25585	11684	365.00
01 2130 340 001	DRUG TESTING HS		365.00
Total Surnali LLC dba Diversified Drug Testing			<u>810.00</u>
VERIZON WIRELESS	6126457364	11685	346.27
01 2560 382 000	CELL PHONE SERV		346.27
Total VERIZON WIRELESS			<u>346.27</u>
VILLAGE OF COOK WATER DEPT	NOV 2025	11686	145.32
01 2610 610 002	WATER/SEWER COOK SITE		72.66
01 2610 610 004	WATER/SEWER COOK SITE		72.66

Board Report - Detail after checks are printed

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Total VILLAGE OF COOK WATER DEPT			145.32
WATER ENGINEERING INC	IN219903	11687	246.00
01 2620 431 001	WATER MANAGEMENT SERVICES		61.50
01 2620 431 002	WATER MANAGEMENT SERVICES		61.50
01 2620 431 003	WATER MANAGEMENT SERVICES		61.50
01 2620 431 004	WATER MANAGEMENT SERVICES		61.50
Total WATER ENGINEERING INC			246.00
Wenzl, Bristol	11122025	11694	56.00
01 2212 330 000	EXT.TEAM VISIT -SCH IMPV. MLG RE 8 X .70		56.00
Total Wenzl, Bristol			56.00
WOODRIVER ENERGY	469476	11688	368.37
01 2610 621 001	NATURAL GAS TEC. SITE		184.18
01 2610 621 003	NATURAL GAS TEC. SITE		184.19
Total WOODRIVER ENERGY			368.37
Fund Number 01			173,327.45
Checking Account ID 1			173,327.45

Board Report - Detail after checks are printed

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Checking Account ID 08	Fund Number 08	Building Fund	
CLARK ENERSON PARTNERS INC	3	106	2,042.95
08 4600 450 002	PROF. SERV. COOK SITE CHILLER8/30-9/26		1,021.47
08 4600 450 004	PROF. SERV. COOK SITE CHILLER8/30-9/26		1,021.48
Total CLARK ENERSON PARTNERS INC			<hr/> 2,042.95
Kuhl Construction LLC	1658	107	3,448.41
08 4600 450 001	INSTALL WATER LINE FOR PRACTICE FIELD		3,448.41
Total Kuhl Construction LLC			<hr/> 3,448.41
Fund Number 08			<hr/> 5,491.36
Checking Account ID 08			<hr/> 5,491.36

JOHNSON COUNTY CENTRAL PUBLIC SCHOOLS
STATEMENT OF ACCOUNTS
2025-2026

GENERAL FUND

American National Bank

Account # 1055931

Month	Beginning Balance	Expenditures	Receipts	Interest	Ending Balance
April-24	1,106,319.95	792,575.35	788,096.12	0.00	1,101,840.72
May-24	1,101,840.72	801,910.23	2,196,239.17	0.00	2,496,169.66
June-24	2,496,169.66	855,297.08	535,280.14	0.00	2,176,152.72
July-24	2,176,152.72	1,013,141.60	142,488.45	0.00	1,305,499.57
August-24	1,305,499.57	956,295.70	319,123.63	0.00	668,327.50
September-24	668,327.50	1,163,003.87	1,599,229.85	0.00	1,104,553.48
October-24	1,104,553.48	822,705.40	332,324.47	0.00	614,172.55
November-24	614,172.55	854,462.78	480,994.10	0.00	240,703.87
December-24	240,703.87	814,042.92	773,889.40	0.00	200,550.35
January-25	200,550.35	847,301.08	1,273,365.38	0.00	626,614.65
March -25	1,622,671.28	790,805.57	493,817.09	0.00	1,325,682.80
April-25	1,325,682.80	862,855.07	1,445,555.23	0.00	1,908,382.96
May-25	1,908,382.96	856,096.25	2,049,047.33	0.00	3,101,334.04
June-25	3,101,334.04	822,786.38	536,053.50	0.00	2,814,601.16
July-25	2,814,601.16	721,739.10	121,504.20	0.00	2,214,366.26
August-25	2,214,366.26	1,056,763.52	310,239.90	0.00	1,467,842.64
September-25	1,467,842.64	965,975.52	1,263,599.95	0.00	1,765,467.07
October-25	1,765,467.07	857,910.62	284,248.51	0.00	1,191,804.96

IMPREST ACCOUNT

American National Bank

Account #4084077

Month	Beginning Balance	Expenditures	Receipts	Interest	Ending Balance
April-24	5,071.14	620.82	0.00	0.00	4,450.32
May-24	4,450.32	567.03	100.00	0.00	3,983.29
June-24	3,983.29	265.00	0.00	0.00	3,718.29
July-24	3,718.29	495.19	0.00	0.00	3,223.10
August-24	3,223.10	1959.98	2,458.04	0.00	3,721.16
September-24	3,721.16	148.86	0.00	0.00	3,572.30
October-24	3,572.30	168.74	1,497.84	0.00	4,901.40
November-24	4,901.40	109.24	168.74	0.00	4,960.90

December-24	4,960.90	157.72	0.00	0.00	4,803.18
January-25	4,803.18	1,095.00	0.00	0.00	3,708.18
February-25	3,708.18	229.69	1,325.72	0.00	4,804.21
March-25	4,804.21	0.00	0.00	0.00	4,804.21
April-25	4,804.21	1.00	0.00	0.00	4,803.21
May-25	4,803.21	1,250.00	0.00	0.00	3,553.21
June-25	3,553.21	0	0	0.00	3,553.21
July-25	3,553.21	0	0	0.00	3,553.21
August-25	3,553.21	239.42	1621.52	0.00	4,935.31
September-25	4,935.31	0.00	0.00	0.00	4,935.31
October-25	4,935.31	112.54	0.00	0.00	4,822.77

BUILDING FUND

American National Bank

Account MM #5000119

Month	Beginning Balance	Expenditures	Receipts	Interest	Ending Balance
April-24	1,508,659.83	16,000.00	90,298.44	5935.81	1,588,894.08
May-23	1,588,894.08	0.00	316,842.14	7679.99	1,913,416.21
June-24	1,913,416.21	145,295.00	38,261.03	6879.85	1,813,262.09
July-24	1,813,262.09	46,973.46	216,523.50	7476.58	1,990,288.71
August-24	1,990,288.71	71,006.54	157,073.59	8416.22	2,084,771.98
September-24	2,084,771.98	184,999.00	247,188.83	7412.47	2,154,374.28
October-24	2,154,374.28	12,669.04	24,151.74	7807.33	2,173,664.31
November-24	2,173,664.31	0.00	7,536.79	7563.00	2,188,764.10
December-25	2,188,764.10	0.00	34,077.24	7193.38	2,230,034.72
January-25	2,230,034.72	49,260.26	167,243.03	8128.67	2,356,146.16
February-25	2,356,146.16	13,428.29	236,999.40	7514.06	2,587,231.33
March-25	2,587,231.33	0.00	24,653.73	8010.17	2,619,895.23
April-25	2,619,895.23	39,090.48	205,875.09	8590.02	2,795,269.86
May-25	2,795,269.86	0.00	327,583.85	10,201.81	3,133,055.52
June-25	3,133,055.52	0.00	22,724.89	9,691.37	3,165,471.78
July-25	3,165,471.78	208,674.40	11,093.24	10,050.02	2,977,940.64
August-25	2,977,940.64	30,477.91	31,582.88	10,119.99	2,989,165.60
September-25	2,989,165.60	18,270.00	203,419.75	9,299.82	3,183,615.17
October-25	3,183,615.17	10,421.68	32,141.83	10,415.16	3,215,750.48

BOND FUND

American National Bank

Account MM #3188887

Month	Beginning Balance	Expenditures	Receipts	Interest	Ending Balance
April-24	16,970.56	0.00	0.00	47.85	17,018.41
May-24	17,018.41	0.00	0.00	74.49	17,092.90
June-24	17,092.90	0.00	0.00	63.48	17,156.38
July-24	17,156.38	0.00	0.00	70.54	17,226.92
August-24	17,226.72	0.00	0.00	75.60	17,302.32

September-24	17,302.32	0.00	0.00	61.81	17,364.13
October-24	17,364.13	0.00	0.00	65.03	17,429.16
November-24	17,429.16	0.00	0.00	62.80	17,491.96
December-24	17,491.96	0.00	0.00	58.94	17,550.90
January-25	17,550.90	0.00	0.00	63.10	17,614.00
February-25	17,614.00	0.00	0.00	53.73	17,667.73
March-25	17,667.73	0.00	0.00	55.82	17,723.55
April -25	17,723.55	0.00	0.00	57.93	17,781.48
May-25	17781.48	0.00	0.00	62.00	17,843.48
June-25	17,843.48	0	0	56.38	17,899.86
July-25	17,899.86	0	0	60.45	17,960.31
August-25	17,960.31	0.00	0.00	62.62	18,022.93
September-25	18,022.93	0.00	0.00	55.55	18,078.48
October-25	18,078.48	0	0	61.02	18,139.50

QUAL CAP PURP
American National Bank
Savings Account #7005153

Month	Beginning Balance	Expenditures	Receipts	Interest	Ending Balance
April-24	80,203.28	0.00	19,749.36	259.46	100,212.10
May-24	100,212.10	0.00	69,580.36	655.99	170,448.45
June-24	170,448.45	300.00	8,406.54	653.12	179,208.11
July-24	179,208.11	745.26	1,511.41	738.50	180,712.76
August-24	180,712.76	10,800.00	6,705.74	784.84	177,403.34
September-24	177,403.34	0.00	54,372.46	753.94	232,529.74
October-24	232,529.74	0.00	4,706.13	880.82	238,116.69
November-24	238,116.69	0.00	1,304.85	860.92	240,282.46
December-25	240,282.46	0.00	7,349.92	821.16	248,453.54
January-25	248,453.54	0.00	35,914.97	976.05	285,344.56
February-25	285,344.56	3,600.44	50,745.75	980.26	333,470.13
March-25	333,470.13	0.00	5,303.63	1061.64	339,835.40
April-25	339,835.40	0.00	44,099.46	1181.08	385,115.94
May-25	385,115.94	42,214.00	70,163.79	1435.66	414,501.39
June-25	414,501.39	0.00	4,869.88	1317.41	420,688.68
July-25	420,688.68	1,895.00	2,375.89	1421.14	422,590.71
August-25	422,590.71	204,128.82	5,534.31	1092.91	225,089.11
September-25	225,089.11	0.00	43,268.46	778.72	269,136.29
October-25	269,136.29	0.00	5,494.66	918.99	275,549.94

DEPRECIATION I
American National Bank
Account MM #5000107

Month	Beginning Balance	Expenditures	Receipts	Interest	Ending Balance
April-24	4456.49	0	0	12.57	4469.06

May-24	4469.06	0	0	19.56	4488.62
June-24	4488.62	0	0	16.67	4505.29
July-24	4505.29	0	0	18.52	4523.81
August-24	4523.81	0	0	19.8	4543.61
September-24	4543.61	0	0	16.23	4559.84
October-24	4559.84	0	0	17.08	4576.92
November-24	4576.92	0	0	16.49	4593.41
December-24	4593.41	0	0	15.48	4608.89
January-25	4608.89	0	0	16.57	4625.46
February-25	4625.46	0	0	14.11	4639.57
March-25	4639.57	0	0	14.66	4654.23
April-25	4654.23	0	0	15.21	4669.44
May-25	4669.44	0	0	16.28	4685.72
June-25	4685.72	0	0	14.80	4,700.52
July-25	4,700.52	0	0	15.88	4,716.40
August-25	4,716.40		140,000.00	229.99	144,946.39
September-2025	144,946.39	0.00	0.00	446.75	145,393.14
October-2025	145,393.14	125,820.00	0.00	169.74	19,742.88

**EMPLOYEE
BENEFIT FUND**

Savings Account #70005160

Month	Beginning Balance	Expenditures	Receipts	Interest	Ending Balance
April-24	498.19	0	0	1.38	499.57
May-24	499.57	0	0	2.19	501.76
June-24	501.76	0	0	1.86	503.62
July-24	503.62	0	0	2.07	505.69
August-24	505.69	0	0	2.22	507.91
September-24	507.91	0	0	1.81	509.72
October-24	509.72	0	0	1.91	511.63
November-24	511.63	0	0	1.84	513.47
December-24	513.47	0	0	1.73	515.20
January-25	515.20	0	0	1.86	517.06
February-25	517.06	0	0	1.57	518.63
March -25	518.63	0	0	1.64	520.27
April-25	520.27	0	0	1.70	521.97
May-25	521.97	0	0	1.82	523.79
June-25	523.79	0	0	1.66	525.45
July-25	525.45	0	0	1.77	527.22
August -25	527.22	0	0	1.84	529.06
September-25	529.06	0	0	1.63	530.69

October-25	530.69	0	0	1.79	532.48
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CONTINGENCY FUND

American National Bank

Savings Account #7005174

Month	Beginning Balance	Expenditures	Receipts	Interest	Ending Balance
March-24	2,818.66	0	4.36	0.12	2,823.14
April-24	2,823.14	0	2.53	7.83	2,833.50
May-24	2,833.50	0	68.38	12.59	2,914.47
June-24	2,914.47	0	0	10.82	2,925.29
July-24	2,925.29	0	80.21	12.14	3,017.64
August	3,017.64	0	81.52	13.28	3,112.44
September-24	3,112.44	0	0	11.12	3,123.56
October-24	3,123.56	0	39.45	11.83	3,174.84
November-24	3,174.84	0	40.76	11.72	3,227.32
December-25	3,227.32	0	0	11.41	3,238.73
January-25	3,238.73	0	40.76	12.30	3,291.79
February-25	3,291.79	0	40.76	10.62	3,343.17
March-25	3,343.17	0	48.65	11.10	3,402.92
April-25	3,402.92	0	70.08	11.70	3,484.70
May-25	3,484.70	0	0	12.71	3,497.41
June-25	3,497.41	0	41.78	11.63	3,550.82
July-25	3,550.82	0	40.43	12.61	3,603.86
August-25	3,603.86	0.00	41.78	13.10	3,658.74
September-25	3,658.74	0.00	41.78	11.34	3,711.86
October-25	3711.86	0	40.43	12.66	3,764.95
CD #001120027210	TFB 12,000(3/10/2026)				

Activity Account-Western National Bank

Acct. #29284

Month	Beginning Balance	Expenditures	Receipts	Interest	Ending Balance
Aug 25	55,696.90	34,271.46	79,989.24	9.73	27,665.12
Sept 25	42,512.87	42,561.67	29,377.34	13.03	35,301.12
Oct. 25	57,970.03	37,908.44	53,365.60	14.85	55,751.03

Lunch Account-Western National Bank

Acct. #29281

Month	Beginning Balance	Expenditures	Receipts	Interest	Ending Balance
Aug 25	25,032.28	41,315.53	60,174.95	8.06	11,889.19
Sept 25	23,614.92	19,654.16	25,812.57	5.91	22,992.25
Oct 25	30,826.62	16,226.66	29,903.59	6.52	30,823.47

3.95 APY

3.83

3.81

3.79

APY 3.80

Johnson County Central Public Schools
District 49-0050 General Fund Exp. Summary November 2025

JCC Dist 49-0050 General Fund Expenditures Nov. 2025	\$173,327.45
JCC Dist. 49-0050 November 2025 Payroll	<u>\$757,459.14</u>
JCC Dist 49-0050 Total Expenditures	\$930,786.59

Building Fund Expenditures **\$5,491.36**

General Fund Ytd.
24.5% of Budget
25% of Year

**Johnson County Central Public Schools
District 49-0050 General Fund Exp. Summary November 2025**

**Johnson County Central Public Schools
District 49-0050 General Fund Exp. Summary November 2025**



November Board Report- High School Principal- Justin Damme

- External Visit wrapped up on November 11th, and went well
- The Veterans Day Program went well on November 11th. Thank you to everyone who was involved and attended.
- Our First Quarter Honor Roll had 86 students- this is awesome!
- Congratulations to all fall sports teams, as they all had very successful seasons.
- We have had two random drug tests up to this point
- I will be finishing up teacher evaluations for this semester in the coming weeks.
- Our school received the C2 2025 NCA, NSIAAA, and NSAA Sportsmanship Award, presented by Currency.



Mrs. Marsha Bacon
Cook Site Principal
November 2025 Board Report

JCC Middle School is the recipient of the EducationQuest 8th grade mini-grant. Mr. Hedger plans to take students to SCC at Lincoln in the spring.

Mr. Haughton, physical education teacher at Cook, is the recipient of the National Archery in Schools grant. Mr. Haughton attended training to become a certified basic archery instructor. The school contributed \$500 towards training and equipment and received 13 bows, 10 dz arrows, 5 targets, 1 arrow curtain and a repair kit. He has begun archery instruction in his classes.

Eighth grade students attended the UNL Life Skills Pep Rally and Women's basketball home opener on November 3rd.

Students participated in Red Ribbon week activities during the last week of October.

Junior high boys basketball is coached this season by Keaton Kleespies, Casey Fricke and Mrs. Bacon. The first game is Tuesday, November 18th. There are 18 boys on the team.

Girls junior high wrestling is coached by Neil Bowman, Brad Gabriel and Mendell Rula? Wrestling competition began on Thursday, November 6th. There are 10 girls and 2 student managers on the team.

The following Middle School students participated in ECNC Honor Choir: Lilyana Birdwell, Edith Blomstedt, Kaitlyn Clements, Sophie Kirkland, Tim Johns-Hinrichsen, Ada Goodrich, Kelly Kongmanyvong, Brock Carter, and Jude Fricke.

The Cook site guest speaker for Veterans Day was Mr. Wade Bartels. Quilts of Valor were presented to Bob Krano and Kenneth Krano. The Color Guard was organized by Post 360 of Cook.

The crew leading the new chiller installation have been to the building twice. They intend to start work soon.

The 5-year visitation is planned for JCC on Monday, November 10th and Tuesday, November 11th. The visitation team includes the following educators: Addie Heusman, Sterling; Rachel Catlett, Doane; Austin Lahmon, Palmyra-Bennet; Leia Rumsey, Norris; Kim Theobald, Fillmore Central; Bristol Wenzl, Auburn.

Arrangements have been made to allow students in grades K-8 to attend the One Act Matinee on Friday, November 14th.



Prepared For:
JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS

NOVEMBER 10-11, 2025





EXTERNAL TEAM MEMBERS:

Team Lead

Addie Heusman

School Counselor, Sterling Public Schools

Team Members

Rachel Catlett

Director of School Counseling, Doane University

Austin Lahmon

School Counselor, Bennet Elementary School

Leia Rumsey

Librarian, Norris Intermediate School

Kim Theobald

Science Teacher, Fillmore Central High School

Bristol Wenzl

Elementary Principal, Auburn Public Schools



Purpose:

The primary purpose of the visitation team is to validate efforts taken by the school to ensure student growth and to suggest actions to meet specific needs. Professional experiences, viewpoints, and analysis of data in the spirit of collaboration provide valuable insight to meet the expectations of Continuous Improvement.

92 NAC Chapter 10, 009.01B

*The school improvement process includes a visitation by a team of external representatives **to review progress and provide written recommendations**. A copy of the school system's improvement plan and the written recommendations of the external representatives are provided to the Department. The external team visits are conducted at least once each five years.*



Visitation Data

Evidence of Processes

Action Plan
School Profile
Assessment Data
Opening Presentation
Perceptual Data

Focus Group Interviews:

Community Stakeholders - 15
Students - 16
Teachers - 14
Classified Staff - 11

Classroom Visits:

Elementary - 7
Middle - 6
High School - 8



The Thunderbird Way

I Am Respectful	I Am Responsible	I Am Safe	I Am a Leader
I Use Good Manners	I Follow School Rules	I Walk Quietly on the Right Side, Safely Through the Halls	I Am a Positive Role Model
I Follow Adult Directions	I Am Prepared to Learn & Complete My School Work	I Use Equipment Appropriately	I Give my Best Effort at School & at Home
I Demonstrate Gratitude & Kindness	I Love a Good Clean - My School, My Community	I Keep Hands, Feet & Objects to Myself!	I Have Pride in Myself and My School
I am Considerate of Others' Beliefs	I am Accountable for My Words, My Attitude & My Effort	I H.N.K. About Good Digital Citizenship	I am Reliable, Honest & Trustworthy

We Are The Thunderbirds

Classroom Expectations

Be Safe	Be Kind	Be Responsible
October Play		

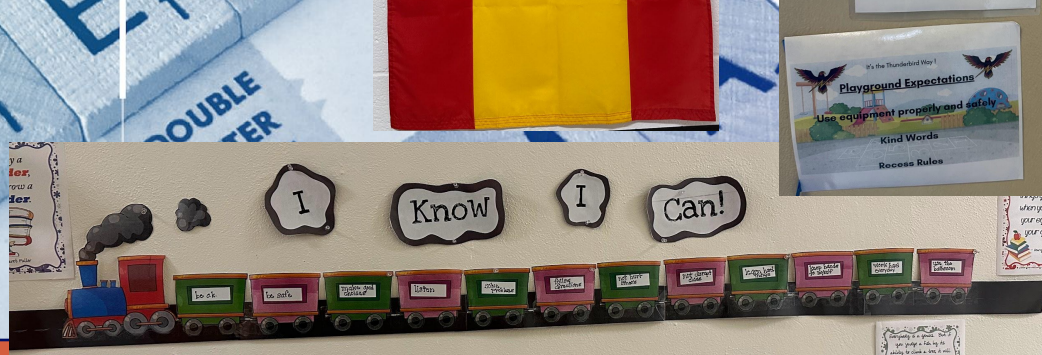


Classroom Expectations

Be Safe	Be Kind	Be Responsible
Preschool Expectations	Bus	Meals
Outdoor Play	Restroom	 hallway
Arrival & Dismissal		

Classroom Expectations

Be Safe	Be Kind	Be Responsible
Large Group	Small Group	Center Time
Clean-Up	Meals & Snacks	Quiet Time



Progress on Goals



District School Improvement Goal

“Improving Student Learning Through Growth Mindset”

STRATEGIES from the Action Plan:

- Whole-staff book study centered on developing a growth mindset
- Professional development sessions for all staff focused on fostering a growth mindset culture
- Student lessons across all grade levels designed to promote and strengthen a growth mindset

OBSERVATIONS:

- A commitment to growth mindset was evident across all stakeholder interviews
- Growth Mindset posters were displayed throughout the buildings



Supporting District School Improvement Goals

Goal #1

”Johnson County Central Schools will provide comprehensive educational opportunities birth through 21 to all students addressing academic, emotional and social needs of students.”

STRATEGIES and/or OBSERVATIONS from the Action Plan:

- Collaboration with Early Development Network to provide early intervention services for birth to age three
- School-wide Tier 1 Social Emotional Curriculum
- Thunderbird Way aligned to district expectations PreK-12
- Expanded ACT prep and test administering offerings
- Expanded middle school class offerings
- Expanded use of BIST to include middle and high school
- Access to college and career opportunities (JAG & WBL)



Supporting District School Improvement Goals

Goal #2

“Johnson County Central Schools will support student growth in literacy, increased reading comprehension, and academic vocabulary.”

STRATEGIES and/or OBSERVATIONS from the Action Plan:

- Adopted Wonders K-6 during 2020-2021
- Beginning the ELA adoption process with a K-12 focus
- Working ELA curriculum alignment
- Monday professional development focused on collaboration



Supporting District School Improvement Goals

Goal #3

“Enhance school culture and student participation.”

STRATEGIES and/or OBSERVATIONS from the Action Plan:

- Expanded student organizations
- Addition of unified sports
- Cross building student interactions
- Celebrate and recognize student participation



Supporting District School Improvement Goals

Goal #4

“Improve facilities to support student, academic and extracurricular success.”

STRATEGIES and/or OBSERVATIONS from the Action Plan:

- Outdoor video board, new gym floor, middle school weight room, and high school window wraps
- Continued facility planning
- Facility updates as needed



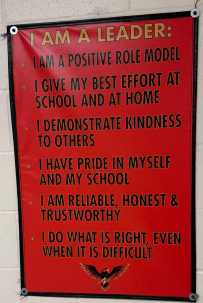
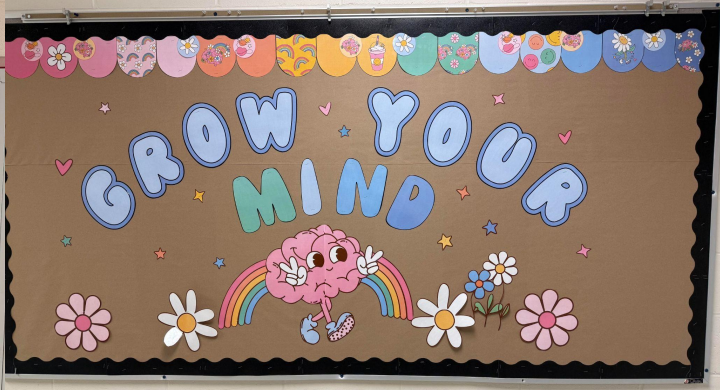
Supporting District School Improvement Goals

Goal #5

“Improved parent and community communication and involvement”

STRATEGIES and/or OBSERVATIONS from the Action Plan:

- Remind messaging system
- PK-5 weekly bulletins
- Monthly mailed and digital newsletter
- Documents provided in home language
- Translation services
- Updated school website and social media
- Streaming services via STRIV



Developing Themes



Classroom Visits

GENERAL THEMES/OBSERVATIONS

Saw:

- Students following hallway expectations
- Students participating in group activities
- Students appeared excited to be at school
- Respectful & safe environments
- Positive and inviting learning environment
- Active supervision and proximity
- Diversity

Heard:

- Collaboration
- Multiple languages



Common Focus Group Themes



- Excellent communication
- Pride in diverse population and inclusive environment
- Overwhelming positive feelings about the 4 day week
- Multiple opportunities for student involvement
- Growth mindset is evident throughout
- Supportive administrators, teachers and staff
- Feels like a “family”
- Challenges with facilities and desire for one location

Commendations & Recommendations





Commendations on CIP Goals

Goal 1: "Johnson County Central Schools will provide comprehensive educational opportunities birth through 21 to all students addressing academic, emotional and social needs of students."

- **After school program**
- **Social Emotional Curriculum**
- **District Wide Thunderbird Way and BIST**

Goal 2: "Johnson County Central Schools will support student growth in literacy, increased reading comprehension, and academic vocabulary."

- **K-12 Curriculum alignment including common language and vocabulary**
- **Monday professional development focused on collaboration**



Commendations on CIP Goals

Goal 3: “Enhance school culture and student participation.”

- Added Extra Curriculars, Groups, and Unified Sports
- Cross building interactions
- “House” meetings

Goal 4: “Improve facilities to support student, academic and extracurricular success.”

- Continued Facilities Planning
- Building updates as necessary

Goal 5: “Improved parent and community communication and involvement”

- Remind Messaging System
- Print & digital newsletters
- Updated Website, social media, and STRIV streaming



Commendations on CIP Process

- Clear and community inclusive vision statement
- A strong sense of pride and positive school culture unites students, staff, and the community
- Confidence, excitement, and anticipation for the direction the district is moving with the development and direction of the leadership team



Recommendations on CIP Goals

- Define and narrow down school goals to determine what might be an initiative versus a measurable CIP goal
- Create, formalize, and implement MTSS decision rules K-12
- Core focus on curriculum scope and sequence with fidelity checks (including Character Strong)
 - Expectations of use: *Must do, May do*



Recommendations on CIP Process

- Consider using table format for CIP Goals
- Refine steering committee



Office of
Accreditation,
Certification, and
Approval



The External Team would like to thank the school community for welcoming us and allowing us to experience your school system.



Mrs. Beckie Robeson
Elementary Principal Report
November

- Kindergarten field trip to Roca Berry Farm 10/17
- Thunderbirds
 - This year, I am recognizing Thunderbirds of the Quarter, rather than recognizing them each month. Students receive a certificate, a DQ coupon, and a medal.
 - Twice a month, students are recognized for demonstrating grit and a growth mindset while working on specific skills. Classroom teachers submit names. I announce these students over the intercom, asking them to come to the office for a prize.
- University of Nebraska Extension Agency
 - 3rd-grade students are continuing to meet with extension educators
 - Ag Literacy Day 10/29
- Red Ribbon Week
 - Dress-up days
 - Healthy Choices lessons presented to students
- Food Drive
 - Supported FBLA
- Preschool changes
 - We will no longer provide transportation to licensed child care facilities before school, at mid-day, or after school.
 - Students with an IEP will still be transported as needed
 - Mrs. Panko will be capped at 15 PK4 students
 - Mrs. Pollard will be capped at 16PK3/PK4 students
 - **Policy 6040**
 - New enrollment capacity will decrease from 51 students to 31 students. It was determined that, due to census numbers and the preschool's ability to meet the needs of the PK4 students, fewer spaces will be available. Previously, students could attend either morning or afternoon sessions as a 3-year-old. Students of the pre-kindergarten age participated all day. With the number of current 3-year-old students potentially seeking placement in the pre-kindergarten class, it was determined that prioritizing pre-kindergarten would be most appropriate. The goal of preschool is to help students be ready and successful for kindergarten.
 - Current census numbers
 - 26 3-year-olds
 - 17 2-year-olds
 - PK 3 enrollment will be an AM session only
 - Space will be available for students who move in and have an IEP

November 2025 Board Report
SPED Director / Director of Student Services
Dr. Laura Rademacher

Activities and Tasks completed in OCT 2025

- SPED FRS completed
- Indicator 13 Submitted
- Attended
 - 15-IEP Meetings
 - 3- MDT/IEP Initial and Re-Eval Meetings
 - 2- Manifestation Determination Review meetings
 - 4-504 Plan Meetings
 - Early Childhood Meeting
 - EDN Planning Region Team Meeting + Training
 - MTSS Meetings
 - HS
 - 4-5th Grade
 - ELEM
 - ESU4 Special Education Directors Monthly meeting + OSE Webinar
- Webinars
 - NEBMAC Random Moment Time Sample Training
 - NeMTSS Summit virtual conference with MTSS Leads
 - Developed goals, exploratory topics and focus areas
- BIST
 - Consultant Oct 29th
 - Working with HS and ELEM
 - Nov 13 at Cook
- Met with Parents and Outside agencies to support students
- Ms. Reuter and I met with UNL about their REACH Program
- ADVISOR Errors corrected with Ms. Gottula
- Time & Effort Log updated

Upcoming Dates

- Nov 13-14 Attending Tri-State Region Special Education Law Conference
- ESU 6 is doing a ZOOM transition training Dec 1 with 3 SPED Teachers + Rad
- CPI Re-Certification Training Schedule for Jan 5 for 13 staff
- BIST Leadership Jan 28-30 in Kansas City
- 3 SpED Teacher going to ESU4 FBA / BIP Training on March 3, 2026
- We are hosting a SUBMIT and SHINE March 26, 2026

Garrett Collin
Activities Director Report
November 12th, 2025

***Fall Sports wrap-up**

- Football finished 6-2
- Cross Country: Trevin Huskey qualified for state and finished 7th and set the new school record in the process.
- Volleyball finished 31-1
- Junior High football finished 1-3
- Junior High volleyball
 - A team: 7-7
 - B team: 6-5
 - C team: 2-2
- We were awarded the Class C2 Sportsmanship Award at the State Volleyball Tournament

***Early winter sports participation numbers (practice starts Monday the 17th, first competition date is officially Thursday, December 4th)**

- Boys basketball - 25
- Girls basketball - 17
- Boys wrestling -
- Girls wrestling -
- Junior high boys basketball - 18
- Junior high girls wrestling -
- One-Act - 36
- Unified Bowling - 2 athletes, 12 partners
 - This has already started. We host our invite on November 20th
 - Districts is the first week of December

****Classifications for winter**

- Basketball: Girls = C2, Boys = C1
- Wrestling: C
- Unified Bowling: B

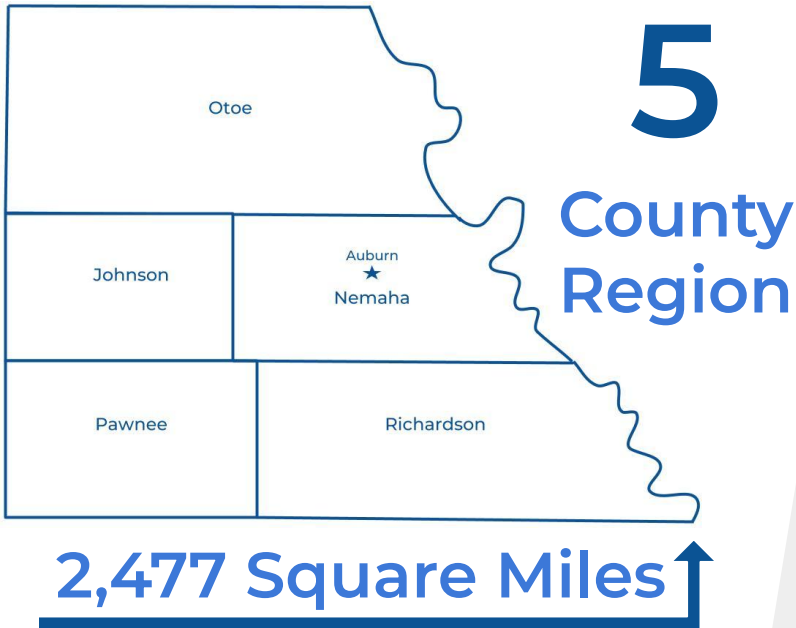
****One-Act**

- District is taking place at Centennial on December 3rd
- ECNC is on November 18th at Palmyra

****Other**

- Our renewal for our Soccer Co-op is due this year. Applications are due January 1st. This needs to be board approved.

ESU 4 provides supplemental educational services to the public and parochial schools in Johnson, Nemaha, Otoe, Pawnee, and Richardson counties. The five counties are located in the southeast corner of Nebraska.



Mission Statement

Impacting student learning through **communication, accountability, and leadership.**

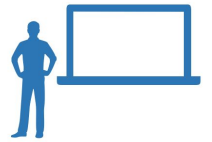
Specialization

- Teaching and Learning
- Special Education Services
- Health Services
- Technology Support
- Network Support Services
- Nebraska Center for the Education of Children who are Blind or Visually Impaired (NCECBVI)

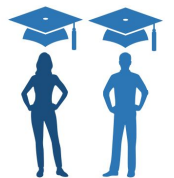
Serving

- ~7000 Students
- ~700 Staff Members
- ~70 Employees

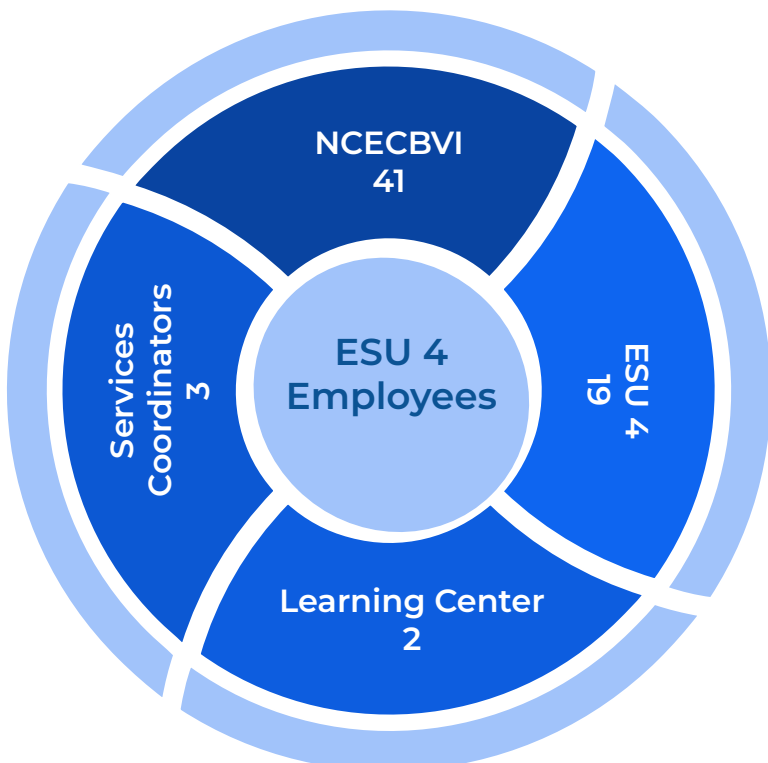
Effective **COMMUNICATION** is a purposeful, two-way conversation that is clear and specific. It must be respectful and collaborative, both internally and externally.



ACCOUNTABILITY means we must be responsible and take ownership of our role, be reliable and trustworthy, and base our services on needs determined by transparent data collection.



LEADERSHIP is respectfully serving and empowering others through leading by example, building relationships, and establishing a vision.



\$ 315,918.80

SAVINGS THROUGH
THE COOP ANNUAL
BUY PROGRAM



Accredited by:



Rule 84 compliant

ESU 4 SERVICES

HEALTH

Improving student learning by ensuring that necessary accommodations are made for health, vision or hearing, and through annual health screenings for the early detection of potential health problems.

-  Vision
-  Hearing
-  Dental
-  Height and Weight (*BMI*)
-  Blood Pressure (7th-12th Grade)

TECHNOLOGY/NETWORK

Empowering educators to use appropriate technology to improve student learning.

- Technology Trainings
- Network Support
- Technology Support
- Regular Tech Cadre Meetings
- Onsite/Remote Support



SPECIAL EDUCATION

School districts contract with ESU 4 for the following special education services:

- ESU 4 Life Skills/Transition
- Educational Psychology
- Early Childhood Special Education
- Audiology/Speech/Language
- Deaf/Hard of Hearing
- Behavior Facilitation/Intervention Team
- Inclusion Coaching
- Program Supervision/Technical Assistance

Early Development Network (EDN) services coordination are voluntary and free to families of children with concerns about development, ages zero to three.

TEACHING AND LEARNING

The Teaching and Learning Team assists and supports schools in the areas of curriculum, instruction, assessment, and instructional coaching.

- Curriculum & Materials
- Instruction and Coaching
- Continuous Improvement
- Regional & School Site Training
- Grant Programs and Facilitation
- ESU 4 Engaging Educators Conference



NCECBVI

Nebraska Center for the Education of Children who are Blind or Visually Impaired

- Student and Family Support Services
- Assessment and Evaluation Services
- Professional Development and Training
- Instructional Materials and Resources
- Consultation Services
- Center-Based Programs/Residential Services

Summary of Expenditures

Special Education	\$1,148,076.00
Support Services	\$754,319.00
Core Services	\$511,535.00
Federal Programs	\$728,790.00
NCECBVI	\$3,258,905.00
DVLG	\$339,322.00
EDN	\$293,192.00
Other	\$394,983.00
Totals	\$7,429,122.00

Summary of Receipts

Local Receipts	\$1,553,077.00
State Receipts	\$602,630.00
Core Services	\$211,751.00
Federal Receipts	\$747,541.00
NCECBVI	\$3,253,333.00
DVLG	\$455,899.00
Property Taxes	\$1,333,094.00
Other	\$98,036.00
Totals	\$8,255,361.00

BOARD OF ESU 4 AND ADMINISTRATIVE TEAM

The ESU 4 Board consists of nine members from the 5 counties served. Term of office is four years. Members of the ESU 4 Board during the 2024-2025 school year were:

- | | | | |
|----------------------------|------------|----------------------------|------------|
| Terry Clark | District 1 | Cheri Wirthele, President | District 6 |
| Lana Willman | District 2 | Susan LeGrand | District 7 |
| Jeff Bacon, Vice President | District 3 | Gary Schaffer | District 8 |
| Amy Clark, Secretary | District 4 | Allison Hayes | District 9 |
| Mary Stewart Lyon | District 5 | Kathy Taylor, Treasurer | |
| | | Gregg Robke, Administrator | |

Founded in 1875, our program serves children, birth to 21 years of age, who are blind, visually impaired including multiple disabilities. Our talented staff members offer their expertise and specialized skills in residential, day and outreach settings. Services can be provided for students, families, teachers, support staff, school districts, and Educational Service Units.

Mission Statement

The mission of NCECBVI is to improve the learning of children who are blind or visually impaired through a commitment to communication, accountability, and leadership.

We believe, as advocates for children who are blind or visually impaired, that...

- Communication is key to effectiveness.
- Honest, accurate, and accessible communication enables quality statewide services.
- Effective partnerships between families and professionals ensure accountability.
- All children must have meaningful experiences and appropriate services.
- Local, state, and national leadership is essential in developing and providing educational best practices.

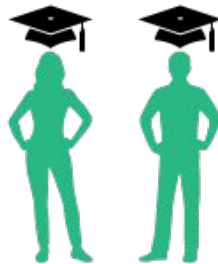


Proudly Providing Services Statewide



171

Schools Served



740 Students

44 Employees

“Not just a living, but a life...” -- Motto created by Samuel Bacon, the School’s Founder



NCECBVI SERVICES

CENTER-BASED PROGRAMS AND RESIDENTIAL SERVICES

School-aged students receive instruction in academics, functional skills, and transition planning.

- NCECBVI works closely with local school districts to determine programming, assessments, and individual student goals and objectives.
- Residential Services provide a comprehensive program with extended training opportunities for social skills and independent living.
- NCECBVI offers expertise in the Expanded Core Curriculum which is a framework for educational planning for students with vision loss.
- Students are given opportunities to participate in classes, activities and events with non-disabled peers at Nebraska City Public Schools and Nebraska City Lourdes Catholic Central Schools.



INSTRUCTIONAL MATERIALS & TECHNOLOGY SUPPORT

The Nebraska Instructional Resource Center (NIRC) is housed at NCECBVI, and supports local education agencies providing students with instructional materials and technology statewide.

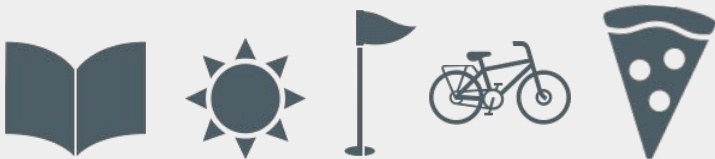
- There were 740 students registered with the NIRC from 171 school districts.
- The NIRC is the center of expertise in locating and distributing textbooks in braille and large print, as well as a variety of instructional tools and aids.
- NCECBVI partners with the American Printing House for the Blind and serves as Ex Officio Trustees for the federally funded program.



STUDENT & FAMILY SUPPORT PROGRAMS

A variety of offerings are provided throughout the school year and summer. These services may include:

- Braille Challenge
- Prom
- Sizzlin' Summer Camp
- Parent Training Workshops
- Cane Quest



ASSESSMENT & EVALUATION SERVICES

These are provided by outreach staff to assist local education agencies serving students who are blind or visually impaired. These services include:

- Vision Clinic
- Psychological Evaluations
- Assistive Technology Assessments
- Expanded Core Curriculum Assessments
- Functional Vision Assessments
- Learning Media Assessments
- Orientation and Mobility Assessments



CONSULTATION SERVICES

NCECBVI provides consultation, advisory, and technical assistance for students, families, educators, school districts and Educational Service Units statewide. These services include:

- Mentoring
- Consultation
- Outreach Direct Services
- Classroom Observation and Consultation



PROFESSIONAL DEVELOPMENT & TRAINING

NCECBVI provides and coordinates staff development opportunities statewide for educators, related service providers, support staff, parents, and agency personnel. In addition, NCECBVI partners with the University of Nebraska-Lincoln in training teachers and staff. These services include:

- Statewide Meetings
- Fall and Spring Statewide Conferences
- Regional Conversations



NDE/ESU 4/NCECBVI Partnership

Since 1999, the Nebraska Department of Education has contracted with Educational Service Unit 4 to lead and operate NCECBVI and implement the Nebraska State Plan for Vision Services. The statewide plan of programs and services was developed in 1998 by a group of stakeholders including parents, teachers, school administrators, agency representatives, and additional interested parties.



For more information, please contact Dr. Tanya Armstrong, Superintendent, at 402.873.5513 or visit www.ncecbvi.org

ANNUAL REPORT OF ACTIVITIES
Educational Service Unit 4, Auburn, NE
2024-2025 School Year

This report is not intended to be an all-inclusive document. Additional information on any phase of this report can be obtained by contacting the Office of Educational Service Unit 4, P.O. Box 310, Auburn, NE 68305 or by calling 402-274-4354. The office is located at 2301 Dahlke Ave. in Auburn. ESU 4's website can be found at <http://www.esu4.org>.

Activities:

During the 2024-2025 school year, Educational Service Unit 4 (ESU 4) provided, at a minimum, the following mandated and core services as established by the ESU Coordinating Council and the Nebraska Department of Education and requested by member districts as being necessary services (per [Rule 84](#)). Some of these services include and are not limited to: speech-language pathology, psychology, behavioral intervention, audiology services, early childhood, including Early Development Network (EDN) services coordination, special education services, technology services, health services, and professional development services.

ESU 4 also contracts with the State of Nebraska to provide services at the Nebraska Center for the Education of Children Who are Blind or Visually Impaired (NCECBVI). NCECBVI is located in Nebraska City, NE and can be found online at <http://www.ncecbvi.org>.

ESU 4 works with area districts to offer a LifeSkills program at the ESU 4 Learning Center. The ESU 4 Learning Center is located at 1109 R Street in Auburn, NE.

Vision and Mission Statements:

The vision of ESU 4 is "Courageously and compassionately leading in education." The mission: "Impacting student learning through communication, accountability, and leadership." ESU 4 believes that: honest and accurate communication enables quality services, effective professionals are accountable, and leadership provides vision.

Area Served:

ESU 4 provides supplemental educational services to the public and parochial schools in Johnson, Nemaha, Otoe, Pawnee, and Richardson counties. These five counties are located in the southeast corner of Nebraska, encompassing a geographical area of 2,477 square miles. During the school year, the student population in these counties was approximately 7000; the number of staff members totaled approximately 700.

Board of Educational Service Unit 4:

The ESU 4 Board consists of nine members from the five counties served. Term of office is four years. Members of the ESU 4 Board during the 2024-2025 school year were:

Terry Clark	District 1	Lana Willman	District 2
Jeff Bacon, Vice President	District 3	Amy Clark, Secretary	District 4
Mary Stewart Lyon	District 5	Cheri Wirthele, President	District 6
Susan LeGrand	District 7	Gary Schaffer	District 8
Allison Hayes	District 9	Kathy Taylor, Treasurer	

Gregg Robke is the administrator of ESU 4. There are approximately 70 staff members at ESU 4, including NCECBVI. The Board meets in regular session on the second Monday of each month, except July, at the ESU 4 Office, 2301 Dahlke Ave., Auburn, NE. Notice of these meetings are printed in the local newspapers and online at <http://www.esu4.org>. The meetings are open to the public.

Advisory Committee of ESU 4:

ESU 4 is accredited by the Nebraska Department of Education. ESU 4 is served by an advisory committee composed of school superintendents, other administrators, and representatives from Peru State College. This group meets at least four times per year.

Summary of Expenditures		Summary of Receipts	
Special Education	\$1,148,076.00	Local Receipts	\$1,553,077.00
Support Services	\$754,319.00	State Receipts	\$602,630.00
Core Services	\$511,535.00	Core Services	\$211,751.00
Federal Programs	\$728,790.00	Federal Receipts	\$747,541.00
NCECBVI	\$3,258,905.00	NCECBVI	\$3,253,333.00
DVLG	\$339,322.00	DVLG	\$455,899.00
EDN	\$293,192.00	Property Taxes	\$1,333,094.00
Other	\$394,983.00	Other	\$98,036.00
Totals	\$7,429,122.00		\$8,255,361.00

Nebraska Petition Campaigns, 2025-26

By Dr. Mike Dulaney
NCSA Executive Director
October 17, 2025

Two petition campaigns have been launched in recent months and both movements will require our close attention. The first is the **EPIC Option 2.0** movement, which includes one initiative petition to amend the Nebraska Constitution. The second is the **Advocates For All Nebraskans (AFAN)** movement, which includes one initiative petition to amend the Constitution, and two initiative petitions to propose new law or amend existing law.

Basic Refresher on Nebraska Initiative and Referendum Process

An initiative petition has two distinct purposes. One is to add or change a state law. The second is to amend the state constitution. A referendum petition, by comparison, is used to repeal a law that the Legislature has recently passed.

Signature requirements:

- For an initiative petition to propose a law, valid signatures equaling 7% of the registered voters in the state are needed (about 88,100);
- For an initiative to propose a constitutional amendment, valid signatures equaling 10% of the registered voters are needed (about 126,000);
- For a referendum to repeal an act passed by the Legislature, valid signatures equaling 5% of the registered voters are needed (about 63,000);
- For a referendum that suspends a law from taking effect, valid signatures equaling 10% of the registered voters are needed (about 126,000); and
- Signatures must be collected from 5% of the registered voters in 38 of the 93 Nebraska counties (this requirement applies to both initiative and referendum efforts)

EPIC Option 2.0

The 2023 EPIC petition movement in Nebraska ended without successfully garnering sufficient signatures and failing to meet other petition requirements. The 2023 Eliminate Property, Income/Inheritance, Corporate taxes (EPIC) petition movement was actually two separate constitutional amendments. The first would prohibit the collection and use of property taxes, individual income taxes, inheritance taxes, and corporate income taxes. The second would have permitted the collection and use of a consumption tax (i.e., a percentage tax rate) or an excise tax (i.e., flat per-unit taxes).

The EPIC Option 2.0 movement, by comparison, proposes only one constitutional amendment, which would prohibit any state or local governmental entity to collect and use property taxes, income taxes (individual and corporate) and inheritance taxes beginning January 1, 2028.

The measure provides no guidance on replacement revenue sources. However, the intent would be for the Legislature to impose a consumption tax. In 2023, OpenSky Policy Institute estimated a consumption tax rate of about 21% to even come close to providing necessary funds for local and state government.

A consumption tax is a tax on the purchase of goods and services or a system taxing people on how much they consume rather than how much they earn.

Advocates For All Nebraskans (AFAN)

The AFAN petition movement consists of three separate initiative measures – one constitutional in nature and two statutory in nature.

Constitutional Initiative

This initiative would amend Article VIII, Section 14 of the Nebraska Constitution to impose a 3% cap on annual property valuation assessments.

Beginning January 1, 2027, real property would be divided into two separate classes for property taxation. The two classes would be:

- (a) Agricultural land; and
- (b) Nonagricultural land.

The property taxes levied on any parcel of real property may not increase, from one year to the next, by more than the “allowable growth percentage” except in those cases when the property valuation is adjusted as noted below. *

“Allowable growth percentage” is defined as the greater of 0% or the lesser of:

- (a) 3%; or
- (b) The annual percentage change in Nebraska's total state general fund receipts for the period ending on December 31st of the preceding year.

* Property valuation means the assessed value of the real property for 2025, except that a property's value must be adjusted (i) when purchased, (ii) when newly constructed, or (iii) when a change of ownership has occurred after the 2025 assessment.

Statutory Initiatives

1. *Property Value*: The first statutory initiative would amend existing law (§ 77-201) so that ag land and special valuation land, currently valued at 75% of actual value, would be valued at 37.5% beginning January 1, 2027. For school district taxes levied to pay the principal and interest on bonds that are approved by a vote of the people on or after January 1, 2027, such ag land would be valued at 25%, rather the current 50% of its actual value.

This statute would be amended further to provide that all other real property would be valued at 50% of actual value (commercial, residential).

The second statutory initiative was introduced a few months after the original AFAN proposal was unveiled.

2. *Base Salary for Teachers Initiative:* The object of this petition measure is to (i) establish a minimum base salary for certificated public school teachers, (ii) to provide for adjustments; and (iii) to require the establishment of a public education funding system.

Section 1: Teacher Salaries

- (1) Commencing with the 2027-28 school year, the annual minimum base salary for any certificated teacher employed on a full-time basis by a public school district in Nebraska would be \$50,000.
- (2) This minimum base salary would apply to all certificated teachers, regardless of years of experience or educational attainment. A school district may pay a teacher more than the minimum base salary, and are permitted to establish salary schedules that include rewards for experience, advanced education, or performance above this minimum. The additional compensation required by such salary schedules would be funded by the public school district from sources other than the block grant funding established in Section 2.
- (3) Beginning with the 2029-30 school year, and biennially thereafter, the minimum base salary established above would be adjusted by the percentage change in Nebraska's total state General Fund receipts for the two-year period ending on December 31 of the preceding year, with a minimum adjustment of 0%. The base salary may not be reduced below the previous year's base salary. The adjusted minimum base salary would be rounded to the nearest \$100. NDE must annually publish the adjusted minimum base salary by March 1.

Section 2: Block Grant Funding

- (1) The Legislature is required to establish a public education funding system based on block grant funding. The newly established funding system must provide each public school district with a quarterly block grant beginning July 1, 2027. The amount of each district's quarterly block grant would be determined by a formula established by the Legislature based on factors including student enrollment and the minimum base salary for certificated teachers established in Section 1.
- (2) The State Board of Education is required to adopt and promulgate rules and regulations necessary to implement and enforce the new law, including procedures for monitoring district compliance and reporting on teacher salaries and student enrollment.

Section 3: Severability Clause

If any provision of the act or the application thereof to any person or circumstance is held invalid, the invalidity would not affect other provisions or applications of the act that can be given effect without the invalid provision or application, and to this end the provisions of the act are severable.

Mr. Rother
November 2025
Superintendent Board Report

- Friday, November 14, myself and several other area superintendents are meeting with Senators Dorn and Halstrom in Adams to discuss our districts and legislation.
- As of now, Freeman intends to leave the ECNC starting with the 2026-2027 school year. This will leave seven schools in the conference. Freeman cited the conference's "financial instability" as one reason for leaving. I see this as inaccurate, as there are now fewer schools in the conference, therefore less income. We discussed the conference basketball tournament as not gaining as much revenue. We believe this is due to the finals games being on a rotating schedule of gyms as opposed to being played in Lincoln at SECC. Discussions have begun to possibly move games back to Lincoln. It is felt that more people attended these games as Lincoln is more of a "destination". The ECNC initially left SECC due to COVID, construction at the college and complaints that seating capacity was too limited.
- Several ECNC superintendents are reaching out to a few schools to garner interest in joining the ECNC.
- I would like to commend Mrs. Bacon on her hard work and excellence with the Continuous Improvement Plan over the last five years and the external visit. Her work was most impressive!

PUBLIC PARTICIPATION

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:
This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please identify yourself, including an address and the name of any organization you represent. The board may waive the address requirement to protect the security of the individual.
- **Time Limit:** The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
- **Personnel or Student Topic:** If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.



**JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
TECUMSEH, NEBRASKA
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
AUGUST 31, 2025**

**JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
FOR THE YEAR ENDED AUGUST 31, 2025**

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INDEPENDENT AUDITORS' REPORT

The Board of Education
Johnson County Central Public Schools
District No. 49-0050
Tecumseh, Nebraska

Opinions

We have audited the modified cash basis financial statements of government activities, each major fund, and the aggregate remaining fund information of Johnson County Central School District No 49-0050 and the related notes to the modified cash basis financial statements.

In our opinion, the accompanying modified cash basis financial statements present fairly, in all material respects, the financial position of District No 49-0050 as of August 31, 2025, and the respective changes in the modified cash basis financial position for the year then ended in accordance with the cash basis of accounting as described in Note A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a bases for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the modified cash basis financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of District No 49-0050. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about District No 49-0050's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

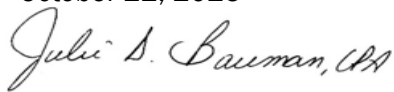
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The budgetary comparison information and operational disbursements information on pages 18-31 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison information is the responsibility of management and derived from and relate to the underlying accounting and other records used to prepare the cash basis financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison and disbursement information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated October 22, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Julie D. Bauman, CPA, P.C.
Falls City, Nebraska
October 22, 2025



FINANCIAL STATEMENTS

**JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOL
 DISTRICT NO. 49-0050
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 31-Aug-25**

	<u>Primary Government</u>	<u>Component</u>
	<u>Governmental</u>	<u>Unit</u>
	<u>Activities</u>	<u>Foundation</u>
ASSETS		
Cash in Bank	\$ 4,906,424	\$ 508,673
Funds held by County Treasurer	1,230,329	
Total assets	\$ 6,136,753	\$ 508,673
 NET POSITION		
Restricted:		
Special Building	3,163,238	
Bond	18,023	
Qualified Capital Purpose	262,395	
Contingency	15,698	
Total Restricted:	3,459,354	-
 Unrestricted:		
Board Designated:		
Depreciation	144,947	
Student Fees	639	
School Nutrition Fund	11,890	
Employee Benefit	529	
Activity Fund	27,665	
Total Unrestricted:	185,670	
Undesignated:	2,491,729	508,673
Total Undesignated	2,491,729	508,673
TOTAL NET POSITION	\$ 6,136,753	\$ 508,673

See notes to financial statements

JOHNSON COUNTY CENTRAL
PUBLIC SCHOOL
DISTRICT NO. 49-0050
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

Functions/Programs	Disbursements	Program Receipts		Net	Component Unit Foundation
		Receipts for Services and Fines	Operating Grants and Contributions	(Disbursements)	
				Receipts and Changes in Net Position	
				Primary Government Governmental Activities	
Primary Government:					
Governmental Activities:					
Instruction	\$ 5,836,499	\$ -	\$ 1,940,328	\$ (3,896,171)	
Support services - students	676,148			(676,148)	
Support services - instruction	331,214			(331,214)	
Support services - general administratio	475,058			(475,058)	
Office of Principal	566,629			(566,629)	
Central offices	92,421			(92,421)	
Operation & Maintenance of plant	815,194			(815,194)	
Student transportation	600,355			(600,355)	
Categorical Grants from Corporation	3,023			(3,023)	
State Categorical Program	32,809			(32,809)	
Federal programs	369,118		803,629	434,511	
Activity Receipts	438,811			(438,811)	
Capital outlay	790,437			(790,437)	
Student Fees	4,562			(4,562)	
Nutrition Program	420,500	97,169	175,245	(148,086)	
Total governmental					
Activities	\$ 11,452,778	\$ 97,169	\$ 2,919,202	\$ (8,436,407)	
Foundation	\$ 27,421		\$ 5,500		(21,921)
General receipts and Transfers:					
Taxes:					
Property				\$ 5,733,205	
State property tax credit				2,963,160	
Motor vehicle				316,913	
Carline				5,691	
Categorical Grants				6,732	
Homestead exemption				127,230	
Prorate motor vehicle				18,767	
County fines and fees				44,202	
Student fees				802	
Interest income				116,994	37,673
Nonrevenue receipts				21,020	
Activity Receipts				272,894	
Other local receipts				220,836	
Total general receipts and transfers				\$ 9,848,446	\$ 37,673
Change in net position				1,412,039	15,752
Net position - beg. Restated				4,724,714	492,921
Net position - ending				\$ 6,136,753	508,673

**JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOLS
 DISTRICT NO. 49-0050
 STATEMENT OF ASSETS AND FUND BALANCES -MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 31-Aug-25**

	General Fund	Activity Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Student Fee Fund	Qualified Capital Purpose Undertaking Fund	Contingency Fund	Total Governmental Funds
ASSETS									
Cash in Bank	\$ 1,618,254	\$ 27,665	\$ 11,890	\$ 18,023	\$ 2,989,166	\$ 639	\$ 225,089	\$ 15,698	\$ 4,906,424
Funds Held by County Treasurer	1,018,951				174,072		37,306		1,230,329
Total Assets	\$ 2,637,205	\$ 27,665	\$ 11,890	\$ 18,023	\$ 3,163,238	\$ 639	\$ 262,395	\$ 15,698	\$ 6,136,753
FUND BALANCES									
Restricted				\$ 18,023	\$ 3,163,238		\$ 262,395	\$ 15,698	\$ 3,459,354
Committed	145,476								145,476
Assigned									-
Unassigned	2,491,729	\$ 27,665	\$ 11,890			\$ 639			2,531,923
Total Fund Balances	\$ 2,637,205	\$ 27,665	\$ 11,890	\$ 18,023	\$ 3,163,238	\$ 639	\$ 262,395	\$ 15,698	\$ 6,136,753

See notes to financial statements

JOHNSON COUNTY CENTRAL
PUBLIC SCHOOL
DISTRICT NO. 49-0050
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES -MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Activity Fund	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Contingency Fund	Student Fee Fund	Total Governmental Funds
RECEIPTS									
Taxes:									
Property	\$ 4,685,273			\$ 870,057	\$ -	\$ 177,875			\$ 5,733,205.00
State property tax credit	2,443,928			427,600		91,632			2,963,160
Motor vehicle	316,913								316,913
Carline	4,694			821		176			5,691
Categorical Grants	6,732								6,732
Homestead exemption	104,933			18,360		3,937			127,230
Prorate motor vehicle	15,516			2,675		576			18,767
Sale of lunches			97,169						97,169
Federal receipts	803,629		175,245						978,874
State receipts	1,939,259		1,069						1,940,328
County fines and fees	44,202								44,202
Student fees								802	802
Interest income	424		105	102,282	721	12,822	586	54	116,994
Nonrevenue receipts	10,957			10,063					21,020
Activity Receipts		272,894							272,894
Other local receipts	200,929		15,410	4,043		454			220,836
Total receipts	\$ 10,577,389	\$ 272,894	\$ 288,998	1,435,901	721	287,472	586	\$ 856	12,864,817
DISBURSEMENTS									
Instruction	5,836,499								\$ 5,836,499
Support services - students	676,148								676,148
Support services - instruction	331,214								331,214
Support services - general administration	475,058								475,058
Office of principal	566,629								566,629
Central offices	92,421								92,421
Operation & Maintenance of plant	815,194								815,194
Student transportation	600,355								600,355
Categorical Grants from Corporation	3,023								3,023
Community Service and State Program	32,809								32,809
Federal programs	369,118								369,118
Student Fees	-							4,562	4,562
Capital outlay	-			538,599		251,838			790,437
Activity Fund	-	438,811							438,811
Nutrition Program	-		420,500						420,500
Total disbursements	9,798,468	438,811	420,500	538,599	-	251,838	-	4,562	\$ 11,452,778
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	778,921	(165,917)	(131,502)	897,302	721	35,634	586	(3,706)	1,412,039
OTHER FINANCING SOURCES(USES)									
Transfers in(out)	(301,656)	176,656	125,000						-
Fund balances - beginning	2,159,940	16,926	18,392	2,265,936	17,302	226,761	15,112	4,345	4,724,714
Fund balances - ending	\$ 2,637,205	\$ 27,665	\$ 11,890	\$ 3,163,238	\$ 18,023	\$ 262,395	\$ 15,698	\$ 639	\$ 6,136,753

6 See notes to financial statements.

JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Johnson County Central Public Schools, District No. 49-0050 (the “School District”) is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

Reporting Entity – The financial statements of the School District include all significant separately administered organizations for which the School District is financially accountable including its entities for which the School District is considered to be financially accountable. The Johnson County Central Public Schools Foundation, Inc. a non profit corporation is a discretely presented component unit.

Basis of Accounting – The accompanying statements have been prepared in accordance with generally accepted accounting principles using the cash basis of accounting. Under the cash basis of accounting, resource inflows are recognized when collected rather than when occurred and resource outflows are recognized when paid rather than incurred. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operation in conformity with accounting principles generally accepted in the United States of America.

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

Government-wide and fund financial statements – The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

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

Separate financial statements are provided for governmental.

JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
NOTES TO FINANCIAL STATEMENTS –MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The financial transactions of the School District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, receipts, and disbursements.

Funds – The accounts of the School District are organized on the basis of funds which are grouped into the following funds:

Government

General Fund – Finances the basic educational services rendered by the School District and is used to account for all financial resources except those required or determined to be accounted for in another fund.

Depreciation Fund – Accumulates resources for eventual significant future capital outlays.

Employee Benefit – Accumulates resources for unemployment compensation claims.

Activities Fund – Accounts for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not accounted for in another fund.

Bond Fund – Accounts for the accumulation of resources utilized to retire general obligation bonds at maturity or when called and to pay interest due on those bonds.

Special Building Fund – Accounts for the acquisition, erection, alteration, or improvement of buildings and sites.

Qualified Capital Purpose Undertaking Fund – This fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district's buildings, the repayment of qualified zone academy bonds (see 92 NAC 87) issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention products. General Fund disbursements for the purpose of this fund are not allowable.

Contingency Fund – The Contingency Fund was established to account for the accumulation of resources for the specific purpose of providing funds for future unforeseen costs, such as legal fees.

Student Fee Fund – Accounts for resources collected for student fees.

School Nutrition Fund – Accounts for the proceeds of breakfast and lunch receipts, U.S. Department of Agriculture reimbursements and commodities receipts which are restricted to disbursements for specified purposes.

JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
NOTES TO FINANCIAL STATEMENTS –MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets – Capital assets are recorded as disbursements when paid for by the School District and are not recorded on the government-wide or fund financial statements

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Committed

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

Assigned

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

Unassigned

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

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

Budgetary Data – The Board of Education (the Board) follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

1. Prior to August 1, the Board of Education proposes a budget on the cash basis of accounting for the fiscal year commencing the following September 1. The budget includes proposed disbursements and the means of financing them.
2. The School District establishes legally-adopted budgets for its funds in the following manner:

Individual Fund Basis:

- General Fund
- Special Building Fund
- Depreciation Fund
- Employee Benefit Fund
- School Nutrition Fund
- Activities Fund
- Bond Fund
- Student Fee Fund
- Qualified Capital Purpose Undertaking Fund
- Contingency Fund

3. Hearings are conducted at a public meeting to obtain public comments.

JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Prior to September 20, the budget is legally adopted by the Board of Education and submitted to the Office of the Auditor of Public Accounts, Nebraska Department of Education, and all applicable county clerks.
5. Once approved by the Board, total disbursements cannot legally exceed total appropriations at the fund level nor for “regular education” in the general fund without holding a public budget hearing and obtaining approval from the Board of Education.
6. Appropriations lapse at the end of the fiscal year.

Property taxes – The tax levies for all political subdivisions in all applicable counties are certified by the County Board on or before October 15. Real estate and personal property taxes are due and become an enforceable lien on property on December 31st. The first half of real estate and personal property taxes becomes delinquent on May 1st and the second half becomes delinquent September 1st following the levy date. Delinquent taxes bear a statutory rate (currently 14%) of interest. Property taxes levied are recognized when received by all applicable counties.

Interfund Transfers – Permanent reallocation of resources between funds of the reporting entity are classified as interfund transfers. For purposes of the statement of activities and net position – cash basis, all interfund transfers between individual governmental funds have been eliminated.

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

Leases

Right to use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

New Accounting Pronouncements

GASB Statement 87, Leases, was implemented in the current year. Under the standard a lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial assets as specified in the contract for a period of time in an exchange or exchange-like transaction. Since the District reports on the cash basis of accounting there was no effect on the financial statements other than note disclosure. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements. The District currently has no leases other than short term leases with maximum possible terms of 12 months or less. No disclosures are required for these leases.

**JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
NOTES TO FINANCIAL STATEMENTS –MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GASB Statement 96, Subscription-Based-Information Technology-Arrangements (SBITAs), was implemented in the current year. This standard provides guidance related to accounting and financial reporting for subscription-based information technology (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 month or less including option to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting, there was no effect on the financial statements other than note disclosures.

B. CASH IN BANK

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

Custodial Credit Risk – Deposits

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

Investments

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

As defined by Governmental Accounting Standards Board Statement No. 3, the School District had no investments as of August 31, 2025.

C. RETIREMENT PLAN

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

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

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following : 1) of a savings annuity, which is the actuarial

**JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025**

C. RETIREMENT PLAN (Continued)

equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; 2) the monthly average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of credible service, multiplied by a formula, factor of 2%, and an actuarial factor based on age.

Employees benefits are invested after five years of plan participation or when termination occurs at the age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit, and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule 85" if the members attained age plus creditable service equals 85 or greater. Ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" If the members attained age plus credible service equals 85 or greater.

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

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

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$5,835,736. Total covered payroll was \$5,358,088. Covered payroll refers to all compensation paid by the District to active employees covered by the plan.

Contributions

On May 6, 2025 LB645 was signed into law. LB 645 changes contribution rates for the School Employees Retirement System ("the plan"). The contribution rate for members, employers, and the State of Nebraska will now be dependent on the funded status of the Plan as determined by the independent, third-party actuarial valuation report.

LB645 state the contribution rates shall be calculated as of July 1 each year and will be based on the actuarial value of assets in the Plan as of the most recent actuarial valuation report presented to the Public Employees Retirement Board. The funded status in the report will determine the contribution rate to be implemented July 1 of the next year.

**JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025**

C. RETIREMENT PLAN (Continued)

Funded Status	Employee	Employer	State
100% or Above	7.25%	7.32%	0.0%
Between 98% & less than 100%	8.00%	8.08%	0.7%
Between 96% and less than 98%	8.75%	8.84%	0.7%
Less than 96%	9.75%	9.85%	2.0%

The employee contribution was equal to 9.78 percent from July 1, 2024 to June 30, 2025. The employee contribution was 8.0 percent from July 1, 2025, to August 31, 2025. The school district (employer) contribution is 101 percent of the employee contribution. The District’s contribution to the Plan for its year ended August 31, 2025 was \$522,141

The State contributed an amount equal to two percent of the compensation of all members through June 30, 2025 and 0.7 percent July 1, 2025 to August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State.

Pension Liabilities

At June 30, 2024 the District had liability of \$202,772 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 99.9 % funded as of November 18, 2024 based on actuarial valuation report. The District’s proportion of the net pension liability was based on a projection of the District’s, long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District’s proportion was \$202,772.

For the year of June 30, 2024, the District’s allocated pension expense was \$194,877.

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.35 percent
Salary increases, including wage inflation	2.85 – 12.85 percent
Cost-of-Living Adjustment	Members hired before July 1, 2023:2% floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: with no no floor benefit
Investment Rate Return, net of investment Expense, including inflation	7.0 percent

**JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025**

C. RETIREMENT PLAN (Continued)

The School Plan’s pre-retirement mortality rates were based on the Pub-2010 general members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan’s post-retirement mortal rates through retirees were based on the Pub-2010 general members (Above Median) contingent survival mortality table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan’s disability mortality rates were based on the Pub-2010 Non-Safety Disabled Mortality Table (statistic table).

The actuarial assumptions used in the July 1, 2024, valuations, for the School Plan are based on results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected rate of return on pension plan investments was based upon expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing in the pension plan assets. The return assumptions were developed using a building block method in which best estimate ranges of expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2023, (see the discussion of the pension plan’s investment policy) are summarized in the following table:

ASSETT CLASS	TARGET ALLOCATION	LONG-TERM EXPECTED REAL RATE OF RETURN
U.S. EQUITY	27.0%	4.5%
GLOBAL EQUITY	19.0%	5.3%
NON-U.S. EQUITY	11.5%	5.8%
FIXED INCOME	30.0%	0.7%
PRIVATE EQUITY	5.0%	7.4%
REAL ESTATE	7.5%	4.2%
TOTAL	100%	

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2024, was 7.0%. The discount rate is reviewed as part of the actuarial experience study, which was performed for period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

**JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025**

C. RETIREMENT PLAN (Continued)

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate to return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2123.

Sensitivity of the District Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.

The following presents the district proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.0 percent) or one percent higher (8.0 percent) the current rate:

	<u>Discount Rate</u>	<u>District's Proportionate Share of net Pension Liability</u>
1% decrease	6.0%	\$3,144,974
Current Discount Rate	7.0%	\$995,230
1% increase	8.0%	\$4,389,823

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska. Public Employees Retirement Systems Plan financial reports. NPERS issues a publicly available financial report that includes financial statements in required supplementary information for NPERS. That report may be obtained via the Internet:

http://www.auditors.nebraska.gov/APA_Reports

D. TAX ABATEMENT

The District is subject to property tax abatements granted by the City of Tecumseh, Nebraska, through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired, which is generally 15 years. The incremental taxes, including the District's share, are returned to the developer, effectively rebating the taxes on the increased valuation.

Information relevant to the tax abatements impacting the District for the year ending August 31, 2025 are as follows:

Total TIF Valuation 2024	\$2,647,971
District's total levy (per \$100 valuation)	0.970130
District's share of tax abatement	\$25,689

**JOHNSON COUNTY CENTRAL
PUBLIC SCHOOLS
DISTRICT NO. 49-0050
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025**

E. RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees and to the public; or acts of God. For the fiscal year ended August 31, 2025, the School has approved insurance coverage through a commercial insurance company. The School's insurance coverage is as follows for various insurance policies: General Liability exposure, Umbrella Liability coverage, and Public Officials Errors and Omission exposure.

F. FEDERAL AWARD PROGRAMS

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

G. FUND BALANCE CLASSIFICATION

Under new GASB Statement #54, Fund Balances for governmental funds are classified to show the hierarchy of constraints on how resources can be spent. The following are utilized by the District: Nonspendable: not in spendable form; Restricted: externally imposed by creditors; Committed: formal actions of the government's highest level of decision making authority; Assigned: shows District's intent to be used for specific purpose; Unassigned: residual in General Fund.

H. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 22, 2025, the date the financial statements were available to be issued.

I. ECONOMIC DEPENDENCY

The District depends on financial resources flowing from federal governments and state agencies.

SUPPLEMENTAL SCHEDULE

**JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOLS
 DISTRICT NO. 49-0050
 SUPPLEMENTAL SCHEDULE
 COMBINING SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
 AND FUND BALANCES
 FOR THE YEAR ENDED AUGUST 31, 2025**

	Fund Balances At Beginning of Year	Receipts	Disbursements	Transfers In (Out)	Excess (Deficiency) Of Receipts Over (Under) Disbursements	Fund Balance Composition		
						Ending Fund Balances	Cash in Bank	Cash at County Treasurer
General Fund	\$ 2,154,888	\$ 10,436,965	\$ 9,798,468	\$ (301,656)	336,841	\$ 2,491,729	\$ 1,472,778	\$ 1,018,951
Depreciation Fund	4,544	140,403	-	-	140,403	144,947	144,947	-
Employee Benefit Fund	508	21	-	-	21	529	529	-
Activities Fund	16,926	272,894	438,811	176,656	10,739	27,665	27,665	-
School Nutrition Fund	18,392	288,998	420,500	125,000	(6,502)	11,890	11,890	-
Bond Fund	17,302	721	-	-	721	18,023	18,023	-
Special Building Fund	2,265,936	1,435,901	538,599	-	897,302	3,163,238	2,989,166	174,072
Qualified Capital Purpose Undertaking Fund	226,761	287,472	251,838	-	35,634	262,395	225,089	37,306
Student Fee Fund	4,345	856	4,562	-	(3,706)	639	639	-
Contingency Fund	15,112	586	-	-	586	15,698	15,698	-
Grand Total - All Funds	\$ 4,724,714	\$ 12,864,817	\$ 11,452,778	\$ -	\$ 1,412,039	\$ 6,136,753	\$ 4,906,424	\$ 1,230,329

JOHNSON COUNTY CENTRAL PUBLIC SCHOOLS
DISTRICT NO. 49-0050
GENERAL FUND
STATEMENT OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2025

		Budget (Original and Final)	2025 Actual
Receipts:			
	Local sources:		
1100	Taxes Levied/Assessed by the School District		4,685,273
1115	Carline Tax		4,694
1120	Public Power District		7,914
1125	Motor Vehicle Taxes		316,913
1140	Penalties and Interest on Taxes		17,460
1311	Tuition from Individuals		4,750
1312	Tuition from Individuals for Summer School		100
1315	Tuition from Education Entities		5,591
1800	Revenue From Community Services Activities		3,775
1910	Rentals of School Equipment		36
1911	Local License Fees		8,056
1920	Other Contributions		1,544
1921	Police Court Fines		9,782
1925	Other Categorical Grants		6,732
1955	Other Post Secondary		270
1990	Miscellaneous Local Revenue		1,651
	Total Local Sources		<u>5,074,541</u>
	Intermediate Sources:		
2110	County Fines and License Fees		43,401
2210	ESU Receipts		801
	Total county and ESU sources		<u>44,202</u>
	State sources:		
3110	State Aid		817,336
3120	SPED (School Age)		871,012
3125	SPED Transportation (School Age)		17,921
3130	Homestead Exemption		104,933
3131	Property tax credit		2,443,928
3180	Pro-Rate Motor Vehicle		15,516
3400	State Apportionment		226,884
3535	Payments for High Ability Learners		5,188
3990	Other State Receipts		918
	Total state sources		<u>4,503,636</u>
	Federal sources:		
4310	REAP		98,005
4505	Title I, Accountability ESSA Improving Basic Programs		109,943
4509	Title II, Part A, ESSA Supporting Effective Instruction		12,779
4516	IDEA Preschool (619) Base/IDEA Enrollment/Poverty		1,262
4518	IDEA Enrollment/Poverty (611)		139,373
4525	Federal Vocational & Applied Technology Education (Carl Perkins)		3,341
4708	Medicaid in Public Schools		22,725
4709	Medicaid Administrative Activities (MAAPS)		14,796
4969	Title IV-A: Student Support (18/19 Formula)		10,000
4998	ESSER III		391,405
	Total Federal Sources		<u>803,629</u>
	Non Revenue Sources:		
5610	Cash Balance From Merged Districts		108
5690	Other Non-Revenue Receipts		10,849
	Total Other Financing Sources		<u>10,957</u>
	Total receipts	<u>11,789,839</u>	<u>10,436,965</u>

JOHNSON COUNTY CENTRAL PUBLIC SCHOOLS
DISTRICT NO. 49-0050
GENERAL FUND
STATEMENT OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2025

		Budget (Original and Final)	2025 Actual
Disbursements:			
	Instruction:		
1100	Regular Instruction		3,968,918
1150	Limited English Proficiency Programs		129,505
1160	Poverty Programs		394,200
1190	Early Childhood Education Programs		236,962
1200	Special Education Instructional Programs - School Age		1,087,719
1300	Summer School		19,195
	Total Instruction		5,836,499
	Support Services - Students:		
2120	Guidance Services		229,363
2130	Health Services		163,624
2140	Psychological Services		36,652
2141	Psychological Services - SPED-School Age		68,347
2151	Speech Pathology and Audiology Service-SPED-School Age		147,186
2161	Occupational Therapy-Related Services-SPED-School Age		26,516
2171	Physical Therapy-Related Services-SPED-School Age		4,460
	Total Support Services - Students		676,148
	Support Services - Instruction:		
2211	School Improvement		52
2213	Instructional Staff Training		21,869
2220	Library/Media Services		119,842
2223	Audio-Visual Services		1,282
2230	Instruction-Related Technology		186,301
2240	Instruction - Academic		1,868
	Total Support Services - Instruction		331,214
	Support Services - General Administration:		
2310	Board of Education		203,456
2320	Executive Administration		252,892
2330	District Legal Services		18,710
	Total General Administration		475,058
	Office of the Principal:		
2410	Office of the Principal		566,629
	Total Office of the Principal		566,629
	Central Services:		
2510	Fiscal Services		25,467
2560	Public Information		27,169
2570	Personnel Services		7,179
2580	Admin Technology Service		32,606
	Total Central Services		92,421
	Operation & Maintenance of Plant:		
2610	Operation of Buildings		232,482
2620	Maintenance of Buildings		555,184
2630	Care and Upkeep of Grounds		20,462
2640	Care/Housekeeping		1,201
2650	Vehicle Operation and Maintenance (Other than Student (Transportation Vehicles)		1,214
2660	Security		1,614
2670	Safety		3,037
	Total Operation & Maintenance of Plant		815,194

JOHNSON COUNTY CENTRAL PUBLIC SCHOOLS
DISTRICT NO. 49-0050
GENERAL FUND
STATEMENT OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2025

(Continued)

Student Transportation:			
27X0	Regular Education		557,276
27X2	Special Education - School Age		43,079
	Total Regular Education		<u>557,276</u>
	Total Special Education		<u>43,079</u>
3300	Community Service Operations		14,054
Categorical Grants from Corporations/Private Interests:			
3400	Corporations & Other Private Interests		3,023
	Total Categorical Grants from Coporations/Private Interests		<u>3,023</u>
State Categorical Programs:			
3535	High Ability Learners		6,612
3551	Career Education		7,500
3599	Other		4,643
	Total State Categorical Programs		<u>18,755</u>
Federal Programs:			
6200	Title I, Part A ESSA Improving Basic Programs Operated		127,180
6310	Title II, Part A ESSA: Supporting Effective Instruction		22,740
6406	IDEA Preschool (619) Base Allocation		1,376
6408	IDEA Part B - B 21 (611)		134,725
6412	IDEA Part B Proportionate Share		3,112
6992	REAP		70,529
6998	ESSER III		9,456
	Total Federal Programs		<u>369,118</u>
Transfers to Other Funds:			
8000	Transfers (Outgoing)		301,656
	Total disbursements and transfers	<u>10,662,833</u>	<u>10,100,124</u>
	Beginning Balance - Cash on Hand		672,049
	Beginning Balance - Cash at County Treasurers		1,482,839
	Ending Balance - Cash on Hand		1,472,778
	Ending Balance - Cash at County Treasurers		1,018,951

**JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOLS
 DISTRICT NO. 49-0050
 DEPRECIATION FUND
 SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
 AND FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Budget (Original and Final)</u>	<u>2025 Actual</u>
FUND BALANCE, Beginning of Year		\$ 4,544
Local Sources		
Interest on Investments		403
Transfer in From General		140,000
Total Receipts	<u>204,659</u>	<u>140,403</u>
Total Available Resources		<u>144,947</u>
Disbursements:		
Miscellaneous		-
Total Disbursements	<u>204,659</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 144,947</u>

JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOLS
 DISTRICT NO. 49-0050
 EMPLOYEE BENEFIT FUND
 SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
 AND FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	2025 Actual
FUND BALANCE, Beginning of Year		\$ 508
Receipts:		21
Total Receipts	519	21
Total Available Resources		529
Disbursements:		-
Total Disbursements	519	-
FUND BALANCE, End of Year		\$ 529

**JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOLS
 DISTRICT NO. 49-0050
 ACTIVITIES FUND
 SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
 AND FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Budget (Original and Final)</u>	<u>2025 Actual</u>
Total Liabilities & Fund Balance, Beginning of Year		<u>\$ 16,926</u>
 Local Sources:		
Admissions and Activity Income		272,894
Transfers In		<u>176,656</u>
Total Receipts	<u>460,000</u>	<u>449,550</u>
Total Available Resources		<u>466,476</u>
 Disbursements:		
Other Support Services		<u>438,811</u>
Total Disbursements	<u>460,000</u>	<u>438,811</u>
 Total Liabilities & Fund Balance, End of Year		 <u><u>\$ 27,665</u></u>

**JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOLS
 DISTRICT NO. 49-0050
 SCHOOL NUTRITION FUND
 SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
 AND FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Budget (Original and Final)</u>	<u>2025 Actual</u>
FUND BALANCE, Beginning of Year		<u>\$ 18,392</u>
 Local Sources:		
Food Services		97,169
Federal Nutrition Programs		175,245
State Revenues		1,069
Non-Reimbursable Programs		7,341
Other		8,069
Interest on Investments		105
Funds Transfer In		<u>125,000</u>
Total Receipts	<u>486,600</u>	<u>413,998</u>
Total Available Resources		<u>432,390</u>
 Disbursements:		
Salaries		267,818
Food		37,550
Repairs and Maintenance		12,514
Supplies and materials		98,243
Equipment		612
Other		<u>3,763</u>
Total Disbursements	<u>486,600</u>	<u>420,500</u>
 FUND BALANCE, End of Year		 <u><u>\$ 11,890</u></u>

**JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOLS
 DISTRICT NO. 49-0050
 BOND FUND**
**SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
 AND FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Budget (Original and Final)</u>	<u>2025 Actual</u>
FUND BALANCE, Beginning of Year		<u>\$ 17,302</u>
Local Sources:		
Interest on Investments		<u>721</u>
Total Receipts	<u>17,623</u>	<u>721</u>
Total Available Resources		<u>18,023</u>
Disbursements:		
Total Disbursements	<u>17,623</u>	<u>-</u>
FUND BALANCE, End of Year		<u><u>\$ 18,023</u></u>

**JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOLS
 DISTRICT NO. 49-0050
 SPECIAL BUILDING FUND
 SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
 AND FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Budget (Original and Final)</u>	<u>2025 Actual</u>
FUND BALANCE, Beginning of Year		<u>\$ 2,265,936</u>
 Local Sources:		
Property taxes		870,057
Interest on Investments		102,282
Carline		821
Public Power District Sales Taxes		1,358
Other Contributions and Donations		10,063
Penalties & Interest on Taxes		2,685
		<u>987,266</u>
 State Sources		
Homestead exemption		18,360
Property Tax Credit		427,600
Pro Rate Motor Vehicle		2,675
Total Receipts		<u>448,635</u>
Total Available Resources	<u>3,492,500</u>	<u>3,701,837</u>
 Disbursements:		
Operations of Buildings		45,766
Maintenance of Buildings		16,594
Facilities Acquisition and Constr. - Site Improvements		68,681
Facilities Acquisition and Constr. - Building Improvements		407,558
Total Disbursements	<u>3,492,500</u>	<u>538,599</u>
 FUND BALANCE, End of Year		 <u><u>\$ 3,163,238</u></u>

**JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOLS
 DISTRICT NO. 49-0050
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
 AND FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Budget</u> <u>(Original and Final)</u>	<u>2025</u> <u>Actual</u>
FUND BALANCE, Beginning of Year		<u>\$ 226,761</u>
 Receipts:		
Property Taxes		177,875
Carline Taxes		176
Penalties and Interest on Taxes		454
Interest		12,822
Homestead Taxes		3,937
Property Tax Credit		91,632
Pro-Rate Motor Vehicle		576
Total Receipts	<u>451,498</u>	<u>287,472</u>
Total Available Resources		<u>514,233</u>
 Disbursements:		
Facilities Acquisition and Constr. - Building		251,838
Total Disbursements	<u>451,498</u>	<u>251,838</u>
 FUND BALANCE, End of Year		 <u><u>\$ 262,395</u></u>

**JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOLS
 DISTRICT NO. 49-0050
 STUDENT FEE FUND
 SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
 AND FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2025**

	Budget (Original and Final)	2025 Actual
FUND BALANCE, Beginning of Year (Restated)		\$ 4,345
Local Sources:		
Interest		54
Extracurricular activity fees		802
Total Receipts	15,000	856
Total Available Resources		5,201
Disbursements:		
Total Disbursements	16,444	4,562
FUND BALANCE, End of Year		\$ 639

**JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOLS
 DISTRICT NO. 49-0050
 CONTINGENCY FUND**
**SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
 AND FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2025**

	Budget (Original and Final)	2025 Actual
FUND BALANCE, Beginning of Year		\$ 15,112
Local Sources:		
Interest on Investments		586
Total Receipts	15,311	586
Total Available Resources		15,698
Disbursements:		
Total Disbursements	15,311	-
FUND BALANCE, End of Year		\$ 15,698

**JOHNSON COUNTY CENTRAL
 PUBLIC SCHOOLS
 DISTRICT NO. 49-0050
 NOTES TO OTHER SUPPLEMENTARY INFORMATION –
 BUDGETARY COMPARISON SCHEDULES
 YEAR ENDED AUGUST 31, 2025**

BUDGETARY ACCOUNTING

The District prepares its budget for the Governmental Funds on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under the method of accounting, all unexpended appropriations lapse at the end of the budget year.

The term “Budgetary Fund Balance” used in these supplementary schedules is synonymous with the terms “Fund Balance – Cash Basis” used in the basic financial statements.

BUDGET LAW

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

PRESENTATION

Governmental Accounting Standards requires that for reporting purposes, the General Fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, Employee Benefit Fund and Depreciation has been included in the General fund since their revenues are mainly derived from transfers from the General Fund. However, since the Employee Benefit Fund and Depreciation are required by State law to adopt their own budget and, therefore, the respective budgetary schedules has been included here.

Reconciliation

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

Receipts over disbursements – financial reporting basis – General Fund		\$2,637,205
Receipts over Disbursements – Budgetary basis		
General Fund		2,491,729
Depreciation Fund		144,947
Employee Benefit Fund		<u>529</u>
TOTAL		<u>\$2,637,205</u>



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

To the Board of Education
Johnson County Central Public Schools
District No. 49-0050
Tecumseh, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Johnson County Central Public Schools, District No. 49-0050, ("School District") as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the School District's financial statements, and have issued our report thereon dated October 22, 2025. Our report disclosed that as described in Note A to the financial statements, the School District prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Johnson County Central Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Johnson County Central Public Schools' internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Julie D. Bauman, CPA".

Julie D. Bauman, CPA, P.C.
Falls City, Nebraska
October 22, 2025



FFA

ALICAP is frequently asked about extending coverage to outside individuals and/or groups including FFA. This question deals with several issues, but the focus herein is on ALICAP coverage and whether the FFA members are considered volunteers, and whether FFA is a school sponsored activity.

Coverage

ALICAP provides \$5,000,000 worth of liability protection for member districts. This protection includes by definition ***“Any past, present or future officials; members of boards or commissions; and trustees, directors, officers, volunteers, student volunteers, faculty members, student teachers, student employees, teaching assistants or employees of the NAMED MEMBER while acting within the scope of their duties as such. Member shall also mean any person, organization, trustee or estate to whom the NAMED MEMBER is obligated by virtue of a written contract or mutual aid agreement or other written agreement to provide insurance such as is offered by this agreement: but only in respect to acts or operations by or on the behalf of the NAMED MEMBER, and subject to the limitations on coverage contained in any such written contract or written mutual aid agreement or other written agreement”***.

Your district is the **NAMED MEMBER** so unless you have a written agreement with the FFA extending coverage to them for an event, we do not cover them. We suggest you review this issue with your school attorney and have such written agreement developed and signed so there is no question about coverage.

Risk Management

ALICAP provides the coverage to protect the district if you have a written contract, there are other considerations from a district's risk management perspective including:

1. Good risk management includes, where practical, states that the district contractually require outside groups to have liability insurance, name the district as an additional insured and provide a certificate of insurance proving this. If the local FFA has no coverage, then the national FFA should.
2. The district's primary responsibility is the education and safety of the students and anything that detracts from either should be scrutinized.

