

Board of Education Regular Meeting

Monday, December 8, 2025 7:00 PM

Blair Central Office
1326 Park Street
Blair, NE 68008

Agenda

1. Call to Order

Information concerning the Open Meeting Law, Chapter 84, Article 14 of Nebraska State Statutes, is posted in the meeting room at a location accessible to members of the public and attached to the online agenda.

Mrs. Kari Loseke, Board President, will call the Board of Education Regular meeting to order.

2. Roll Call

The Board Secretary will conduct roll call attendance.

2.1. Approval of Absent Board Members

3. Pledge of Allegiance

Dr. Gilson will lead the Board in the Pledge of Allegiance.

4. Approval of Emergency Additions to the Agenda

5. Call for Removal of Consent Agenda Items

6. Approval of the Consent Agenda

6.1. Waiver of reading minutes from previous meeting

6.2. Acceptance of minutes of the previous meeting as published

- November 10, 2025, Board of Education Work Session and Regular Meeting Minutes

- November 24, 2025, Board of Education Special Meeting Minutes

- December 1, 2025 Board of Education Special Meeting Minutes

6.3. Receipt of Communications

6.4. Treasurer's Report

- General Fund

- Building Fund and Savings & Depreciation

6.5. Audit of Claims

- Activity Fund
- General Fund

7. Business

7.1. Items removed from Consent Agenda

7.2. Recognitions

7.2.1. Chief of Police

Chief Jeremy Kinsey will speak on school and city collaboration.

7.3. Acceptance of Gifts

7.3.1. Blair FFA (Future Farmers of America) Alumni Association

The Blair FFA (Future Farmers of America) Alumni Association would like to donate \$1,500 to the Blair FFA Chapter to support meetings and other events in appreciation for their help with this year's fair.

7.3.2. Blair Community Schools Foundation - Bear-y Merry Grant Program

Foundation President, Wyatt Leehy, will be present to share information about the Bear-y Merry Grant Program.

The Bear-y Merry Grant Program from the Blair Community Schools Foundation invited teachers and administrators to apply for funding to support STREAM (Science, Technology, Reading, Engineering, Arts, and Math) classroom improvements by providing supplies, admissions, or access to resources that foster creativity and offer innovative ways to engage students. The Foundation plans to award grants totaling \$90,000.

Teachers (100 grants at \$500/each): \$50,000
Principals (4 grants at \$10,000/each): \$40,000
Total: \$90,000

7.3.3. CF Industries Minigrants

A check was received from CF Industries for Minigrant awards totaling \$2,319.00 for the following teachers:

- Nicole Cloudt

The goal of the CF Industries Classroom Minigrant Program is to support local education and improve agricultural and environmental literacy. We thank them for their continued support for the students at Blair Community Schools.

7.4. Consideration of Communications

7.4.1. Blair High Sparx Dance Team

A letter has been received from Cashell Shonka, Blair High Dance Team Head Coach, requesting permission for the Blair High Sparx Dance Team to attend a dance competition on Sunday, January 18, 2026. The dance competition is located at Midland University in Fremont, Nebraska. There are a limited number of dance competitions that are available to them in the immediate Omaha area. This experience will give the dance team the opportunity to compete against high-level teams and receive above-par critiques from judges.

7.4.2. A Cappella Ensemble

Mr. Patrick Hays, Blair High School Vocal Music Director, requests permission for the high school A Cappella Ensemble to attend the annual SNJ Singers A Cappella Festival on Sunday, April 12, 2026. The festival will take place at First Central Congregational Church in Omaha.

Because the event is scheduled on a Sunday, the request requires Board approval prior to participation.

7.4.3. BHS Competition Cheer Squad

A letter has been received from Emily Guenther, Blair High School Cheer Coach, requesting permission for the BHS Competition Cheer Squad to attend two upcoming cheer competitions. Since these competitions are scheduled for a Sunday, it requires Board approval.

- Sunday, January 25, 2026 - Millard West Jam the Gym.
- Sunday, February 1, 2026 - Crete & Doane Collaboration Competition.

7.5. Comments From The Public

This is the portion of the meeting when members of the public may address the board about matters of public concern.

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:

- Getting started: When you have been recognized, please stand and state your name.

- Time Limit: The board has the discretion to limit the amount of time set aside for public participation and unless stated otherwise, will employ a time limit of 5 minutes or less.
- Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require you to follow the district's complaint procedure before addressing the board. Board members will generally not respond to any questions or comments you make about individual staff members or students. Please remember that slanderous comments will not be tolerated.
- General Rules: This is a public meeting for the conduct of business. Comments from within the audience while others are speaking will not be tolerated. Offensive language, personal attacks, and hostile conduct will not be tolerated.
- No action by the Board: The Board will not act on any matter unless it is on the published agenda.

7.6. Committee Reports

7.6.1. Policy/Curriculum Committee

The Policy Committee met on Monday, November 17, 2026. Meeting minutes are attached.

7.6.2. BG&T Committee

The Buildings, Grounds, and Transportation Committee met on Monday, December 1, 2025. Meeting minutes are attached.

7.6.3. Finance Committee

The Finance Committee met on Tuesday, December 2, 2025. Meeting minutes are attached.

7.7. Approval of New Teachers

7.8. Acceptance of Resignations and Retirement

- Aaron Hemme, Blair High School Agriculture Teacher — effective December 31, 2025
- Christian Dames, Blair High School English Teacher — effective upon the conclusion of the 2025-26 school year
- Linda Harman, Otte Middle School Teacher — effective upon the conclusion of the 2025-26 school year

7.9. Superintendent Report

Dr. Gilson will present a report on the Board's Financial Audit.

7.10. Informational Items

Monthly Board Reports

- Blair High School
- Otte Middle School
- Arbor Park Elementary
- Deerfield Elementary
- South Early Childhood Center

7.11. Closed Session

The Board of Education is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual. Reasons that meet this standard include but are not limited to: (a) strategy sessions with respect to collective bargaining, real estate matters, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body; (b) discussion regarding deployment of security personnel or devices; (c) investigative proceedings regarding allegations of criminal misconduct; (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; and (e) legal advice.

Recommended Motion: To enter into Closed Session to discuss legal advice and for the protection of public interest on the discussion of collective bargaining and invite Mr. Tom Shearer, Business Manager, to attend

7.12. Items From Closed Session

8. Adjournment

THE NEBRASKA OPEN MEETINGS ACT
NEB. REV. STAT. §§ 84-1407 through 84-1414

A. BASIC PROVISION. The basic statement of our state policy on public meetings is found at Neb. Rev. Stat. § 84-1408. That statute provides, “[i]t is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret. Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of the State of Nebraska, federal statutes, and the Open Meetings Act.”

1. **History.** Section 84-1408 was passed as a part of LB 325 in 1975. That bill repealed previously existing public meetings provisions and substituted new provisions which were intended to preserve the features of the previous law and strengthen and expand their authority. Government Committee Statement on LB 325, 84th Nebraska Legislature, First Session (1975). LB 325 was passed to ensure that all meetings of public bodies would be open to the public, except when protection of the public interest clearly called for a closed session concerning specific matters. *Id.* 2004 Neb. Laws LB 821, § 34 formally established the name of §§ 84-1407 through 84-1414 as the “Open Meetings Act.”

2. **Purpose.** The Nebraska open meetings laws are a statutory commitment to openness in government. *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002); *Steenblock v. Elkhorn Township Board*, 245 Neb. 722, 515 N.W.2d 128 (1994); *Grein v. Board of Education of the School District of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984). Their purpose is to ensure that public policy is formulated at open meetings of the bodies to which the law is applicable. *Dossett v. First State Bank, Loomis, NE*, 261 Neb. 959, 627 N.W.2d 131 (2001); *Marks v. Judicial Nominating Commission for Judge of the County Court of the 20th Judicial District*, 236 Neb. 429, 461 N.W.2d 551 (1990); *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979). In Nebraska, the formation of public policy is public business, which may not be conducted in secret. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010); *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993).

3. **Construction.** The open meetings laws should be broadly interpreted and liberally construed to obtain their objective of openness in favor of the public. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010); *State ex rel. Upper Republican Natural Resources District v. District Judges of the District Court for Chase County*, 273 Neb. 148, 728 N.W.2d 275 (2007); *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007); *Alderman v. County of Antelope*, 11 Neb. App. 412, 653 N.W.2d 1 (Neb. Ct. App. 2002); *Rauert v. School District I-R of Hall County*, 251 Neb. 135, 555 N.W.2d 763 (1996); *Grein, supra*. The beneficiaries of the openness sought by the Open Meetings Act include citizens, members of the general public, and reporters or other representatives of the news media. *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007).

4. **Exceptions.** Section 84-1408 requires open meetings except “as otherwise provided by the Constitution of the State of Nebraska, federal statutes, and the Open Meetings Act.” The Attorney General has concluded that the Nebraska Legislature is not covered under the open meetings statutes because the Nebraska Constitution separately provides for public access to that body. Op. Att’y Gen. No. 120 (July 25, 1985).

5. **Subsequent Legislative Limitations.** The Legislature holds the power to decide the scope of citizen access to governmental meetings. As a result, the Legislature has the right to limit access to public meetings and the effect of the Open Meetings Act through later statutory provisions which provide that certain information in the possession of government should remain confidential without exception or limitation. *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002).

B. PUBLIC BODIES COVERED UNDER THE ACT. Under § 84-1409(1), public bodies covered by the Open Meetings Act include: (1) governing bodies of all political subdivisions of the State; (2) governing bodies of all agencies of the executive department of state government created by law; (3) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created pursuant to law; (4) all study or advisory committees of the executive department of the state whether of continuing or limited existence; (5) advisory committees of the governing bodies of political subdivisions, of the governing bodies of agencies of the executive branch of state

government, or of independent boards, commissions, etc.; and (6) “instrumentalities exercising essentially public functions.”

1. **History.** The initial portion of § 84-1409(1) defining public bodies was originally part of LB 325 passed in 1975. It has been amended several times to add additional entities to the list of bodies covered, and the Certificate of Need Review Committee was removed in 1997. See 1997 Neb. Laws LB 798; 1989 Neb. Laws LB 429 and LB 311; 1983 Neb. Laws LB 43. The language concerning “instrumentalities exercising essentially public functions” was added in 1989 to reach entities such as the Nebraska Investment Finance Authority. Floor Debate on LB 311, 91st Nebraska Legislature, First Session, May 9, 1989, at 6039, 6040.

2. **Cases and Opinions.** A number of cases and opinions of the Attorney General deal with various aspects of the definitions of public body found in § 84-1409(1).

a. “Political subdivision” is not defined within the public meetings statutes. However, the Attorney General has indicated that generally the term denotes any subdivision of a state which has as its purpose carrying out functions of the state which are inherent necessities of government and which have always been regarded as such by the public. 1979-80 Rep. Att’y Gen. 140 (Opinion No. 98, dated April 25, 1979). Presumably, this term includes cities, counties, villages, etc., and their governing boards are covered by the open meetings statutes.

b. In *Nixon v. Madison County Agricultural Society*, 217 Neb. 37, 348 N.W.2d 119 (1984), the Court held that a county agricultural society, organized under the Nebraska statutes, was subject to the provisions of the open meetings law. The Court noted that, although the society at issue resembled a private corporation in some respects, the fact that it had the right to receive support from the public revenue gave it a public character. The agricultural society apparently was an “independent board . . . created by constitution, statute, or otherwise pursuant to law.” Based upon the *Nixon* case, the Attorney General concluded that county extension services which have the right to receive support from public revenues are subject to the open meetings law. Op. Att’y Gen. No. 219 (July 24, 1984). Also based upon the *Nixon* case, the Attorney General has indicated that county agricultural societies are subject to the

open meetings statutes. Op. Att’y Gen. No. 91007 (January 28, 1991). In addition, Neb. Rev. Stat. § 2-238 requires that result.

c. In *Marks v. Judicial Nominating Commission for Judge of the County Court of the 20th Judicial District*, 236 Neb. 429, 461 N.W.2d 551 (1990), the Court held that the open meetings statutes do not apply to the activities of a judicial nominating commission which is meeting to select nominees for judicial vacancies. Such a nomination procedure does not involve the formulation of public policy subject to the Act.

d. The Nebraska Court of Appeals, in *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993), held that the open meetings statutes apply to the governing bodies of all agencies of the executive branch of government, including the Nebraska Environmental Control Council.

e. In *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007), the Nebraska Court of Appeals concluded that the electors of a Nebraska township, when assembled at the township’s annual meeting, constitute a governing body of the township which is subject to the Open Meetings Act and its provisions concerning notice and preparation of an agenda.

f. The Nebraska Court of Appeals indicated in *Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009), that a county board of equalization is a public body as defined in § 84-1409. The court also held in that case that when two boards are made up of the same members, the duties and functions of the two boards, rather than their membership, determine if they are the same or separate and distinct bodies.

g. Committees of faculty, administration and students created by the Board of Regents of the University of Nebraska to advise the Chancellor of the University in his administrative/management function with respect to budget cuts were part of the management structure of the University and not public bodies subject to the open meetings statutes. Op. Att’y Gen. No. 92020 (February 12, 1992).

h. In Op. Att’y Gen. No. 11 (January 20, 1983), the Attorney General indicated that the Environmental Control Council is a public body subject to the open

meetings law. On the other hand, the Department of Environmental Control is not. Section 84-1409 applies to governing bodies of state agencies, not the agencies themselves.

i. An employee grievance appeal hearing conducted by a hearing officer is not a meeting of a public body since the word “body” is commonly understood to refer to a group or number of persons, and thus does not include an individual conducting a hearing. Op. Att’y Gen. No. 210 (May 16, 1984).

j. In 1989, the Attorney General indicated that the Central Low-Level Radioactive Waste Compact Commission was not subject to the Nebraska open meetings law because it was a multi-state body which was not created by constitution or statute and which was not a governing body of a Nebraska state agency. Op. Att’y Gen. No. 89008 (February 14, 1989). However, Neb. Rev. Stat. § 71-3521 (the Waste Compact agreement itself) provided that meetings of the Compact Commission must be open to the public with reasonable advance publicized notice, and that the Compact Commission must adopt by-laws consistent in scope and principle with the open meetings law of the host state. Section 71-3521 was repealed by 1999 Neb. Laws LB 530, § 2, and Nebraska withdrew from the Central Low-Level Radioactive Waste Compact.

k. A county welfare board is subject to the open meetings law as an independent board created by statute. 1979-80 Rep. Att’y Gen. 351 (Opinion No. 244, dated March 4, 1980).

l. In Op. Att’y Gen. No. 95014 (February 22, 1995), the Attorney General indicated that the Mayor’s Citizen Review Board, appointed by the Mayor of Omaha to advise the Mayor with respect to alleged misconduct of police officers, was not subject to the open meetings statutes because it did not fall under the definition found in § 84-1409(1), and because the board was essentially an administrative body which was part of the management structure of the City.

m. In Op. Att’y Gen. No. 93065 (July 27, 1993), the Attorney General concluded that parole reviews under Neb. Rev. Stat. § 83-1,111 may be closed, and are not subject to open meetings requirements.

n. The Excellence in Education Council created to make recommendations to the Governor regarding selection of projects for Education Innovation grants is a public body which is subject to the open meetings statutes, and its decisions concerning specific recommendations must be done in open session. Op. Att’y Gen. No. 94092 (November 22, 1994).

o. The Quality Jobs Board created under the Quality Jobs Act, Neb. Rev. Stat. §§ 77-4901 through 77-4935 is a public body subject to the Open Meetings Act. Op. Att’y Gen. No. 96071 (October 28, 1996).

p. A County Hospital Authority formed under the Hospital Authorities Act, Neb. Rev. Stat. §§ 23-3579 through 23-35,120 is a public body which is subject to the Open Meetings Act. Op. Att’y Gen. No. 97012 (February 14, 1997).

q. The Nebraska State Board of Agriculture (the State Fair Board) is not a public body which is subject to the Open Meetings Act, primarily because it has no statutory right to public revenue and also because of case law which indicates that it is a private corporation. Op. Att’y Gen. No. 01038 (November 27, 2001).

r. A county clerk, county attorney and county treasurer acting as a group under § 32-567(3) to make an appointment to fill a vacancy on a county board constitute a public body which is subject to the Open Meetings Act. Op. Att’y Gen. No. 97050 (September 18, 1997).

s. The Attorney General has indicated informally that the Nebraska Board of Pardons and the Board of Inquiry and Review created under Neb. Rev. Stat. §§ 80-317 through 80-319 to receive and act upon applications submitted for membership in Nebraska Veterans Homes are subject to the state’s open meetings statutes.

t. In Op. Att’y Gen. No. 15016 (October 29, 2015), the Attorney General concluded that the Metropolitan Entertainment & Convention Authority (MECA) constituted a hybrid public/private entity subject to the Open Meetings Act. The Attorney General based his conclusion on the fact that MECA was a creation of city ordinance and was responsible for managing and controlling the City of Omaha’s public events facilities.

3. **Other Statutes.** Neb. Rev. Stat. § 2-238 requires county agricultural societies and county fair boards to comply with the open meetings statutes. Previously, under Neb. Rev. Stat. § 85-1502 all coordination activities conducted by the association of community college area boards were subject to the open meetings statutes. This provision was repealed in 2013 Neb. Laws LB 211, § 3.

4. **Exceptions.** Section § 84-1409(1)(b) exempts two types of entities and the Judicial Resources Commission from the provisions of the Open Meetings Act:

a. **Subcommittees.** Subcommittees of the various bodies described earlier in § 84-1409 are not public bodies under the Open Meetings Act unless a quorum of the public body attends a subcommittee meeting, or unless those subcommittees are holding hearings, making policy or taking formal action on behalf of the parent body. For example, in *Meyer v. Board of Regents of the University of Nebraska*, 1 Neb. App. 893, 510 N.W.2d 450 (Neb. Ct. App. 1993), the court indicated that meetings of an executive subcommittee of the University of Nebraska Board of Regents with the University President to discuss his tenure were not subject to the open meetings laws because of that portion of the statute. Section 84-1409(1) was also amended by 2011 Neb. Laws LB 366 to specifically provide that all meetings of subcommittees of the Nebraska Environmental Trust Board established to rate grant applications under Neb. Rev. Stat. § 81-15,175 are subject to the Open Meetings Act.

- i. In *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 880-881, 725 N.W.2d 792, 805-806 (2007), the court indicated that while “subcommittee” is not defined in the Open Meetings Act, a subcommittee is generally a “group within a committee to which the committee may refer business.” In addition, “making policy,” which subjects a subcommittee to the Open Meetings Act under § 84-1409, apparently includes “receiving background information about a policy issue to be decided.” *Id.* In contrast, “nonquorum gatherings” of members of a public body “intended to obtain information or voice opinions” do not seem to involve violations of the Act. *Id.* See also *Koch v. Lower Loup Natural Resources District*, 27 Neb. App. 301, 931 N.W.2d 160 (Neb. Ct. App. 2019) (Notwithstanding statements from staff and/or committee members that committee meetings were open to the public, the Nebraska Court of Appeals found that the committee was a

subcommittee of the NRD board and, therefore, not subject to the Open Meetings Act.).

ii. The language applying the open meetings statutes to certain subcommittee meetings when there is a quorum of the public body present was added to § 84-1409(1) as a result of LB 1019 passed by the Legislature during the 1992 regular session.

b. **Entities Conducting Judicial Proceedings.** Entities conducting judicial proceedings are not public bodies under the Open Meetings Act unless the court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders. LB 325, the original open meetings statute of 1975, was directed strictly at policy making bodies which were legislative or quasi-legislative. Floor Debate on LB 325, 84th Nebraska Legislature, First Session, May 14, 1975, at 4618.

- i. In *McQuinn v. Douglas County School District No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000), the Nebraska Supreme Court held that a hearing before a school board on the question of the nonrenewal of a probationary certificated teacher's contract where the matters before the board pertained solely to disputed adjudicative facts involved a judicial function, and on that basis, the hearing was not subject to the open meetings statutes. In that context, a school board exercises a judicial function if it decides a dispute of adjudicative fact or if a statute requires it to act in a judicial manner. Adjudicative facts are those ascertained from proof adduced at an evidentiary hearing which relate to a specific party. The *McQuinn* case is discussed further in *Bligh v. Douglas County School District No. 0017*, 2008 WL 2231063, 2008 Neb. App. LEXIS 106 (Neb. Ct. App. 2008) (Not approved for publication).

ii. The Attorney General has determined that hearings before various agencies are judicial and not subject to the open meetings law: 1975-76 Rep. Att'y Gen. 127 (Opinion No. 105, dated July 14, 1975) (hearing before a County Board of Mental Health); Op. Att'y Gen. No. 184 (January 31, 1984) (hearing before the Nebraska Equal Opportunity Commission); Op. Att'y Gen. No. 210 (May 16, 1984) (hearing before a hearing officer appointed by the State Personnel Board); Op. Att'y Gen. No. 02016 (May 21, 2002) (contested case hearing

before the Power Review Board on application of electricity suppliers for construction or acquisition of generation facilities); Op. Att’y Gen. No. 05014 (October 19, 2005) (appeal hearing regarding the Nebraska Veterans’ Aid Fund before the Nebraska Veterans’ Advisory Commission). But, the Attorney General has concluded that a hearing before the Certificate of Need Review Committee is covered by the open meetings statutes. Op. Att’y Gen. No. 87019 (February 13, 1987).

iii. Parole hearings conducted by the Board of Parole are judicial in nature and not subject to the open meetings statutes. However, other statutes specifically pertaining to operation of the Board of Parole require that such parole hearings be conducted with elements of notice and in a manner open to the public. Op. Att’y Gen. No. 93065 (July 27, 1993).

iv. When the State Board of Education holds hearings in contested cases under the state Administrative Procedure Act, such hearings are not subject to the Open Meetings Act. The Board is not required to give notice of such hearings to the public under those statutes, and it may conduct its deliberations and decision-making process for such hearings by a telephone conference call. Op. Att’y Gen. No. 99046 (November 15, 1999).

c. **Judicial Resources Commission**. During the 2022 legislative session, language was added to § 84-1409(1)(b) excluding “the Judicial Resources Commission or subcommittees or subgroups of the commission” from the list of public bodies subject to the Act. See 2022 Neb. Laws LB 922, § 12.

C. MEETING DEFINED. Under § 84-1409(2), meetings, for purposes of the open meetings statutes, are defined as "all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body." Section 84-1410(5) also provides that the open meetings statutes shall not apply to "chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power."

1. The legislative history of LB 325, from 1975, indicates that meetings of a public body do not include social meetings or meetings which were not called

by the body. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 2-3.

2. However, § 84-1409 was amended by LB 43 in 1983 to include "formal or informal" meetings. The legislative history of that bill indicates that a meeting between a state senator and the members of a local school board to discuss legislation would constitute an "informal called meeting." Government, Military and Veterans' Affairs Committee Hearing on LB 43, 88th Nebraska Legislature, First Session (1983) at 5-8.

3. The provision of § 84-1410(5) pertaining to "chance" meetings, etc., was added by LB 43 in 1983.

4. The legislative history of LB 43 from 1983 indicates that a "meeting" does not occur absent a quorum. Government Military and Veterans' Affairs Committee Hearing on LB 43, 88th Nebraska Legislature, First Session (1983) at 19. In addition, the Attorney General has concluded that the presence of a majority of the members of a public body is necessary for a meeting to occur. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975). In *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993), the Nebraska Court of Appeals indicated that "private quorum conferences" are an evasion of the law. The Nebraska Supreme Court also indicated that subgroups of the Omaha City Council constituting less than a quorum of that body were not public bodies on that ground. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

5. Even when a quorum of public body is present in one location, there is no meeting under the Open Meetings Act if there is no interaction or discussion among members of the body regarding policymaking for the public body. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010). The secret formation of public policy forbidden by the Open Meetings Act is the formation of public policy as a group. *Id.* As a result, there is no meeting of a public body based upon the unspoken thoughts of its members who happen to be sitting in the same room. *Id.* The Open Meetings Act is not so broad and sweeping as to require public access to any gathering of any sort that is attended by a quorum of a public body. *Id.* See also *Salem Grain Company, Inc. v. City of Falls City*, 362 Neb. 548, 924 N.W.2d 678 (2019), in which the Nebraska Supreme Court found that a dinner attended by members of the Falls City Community Redevelopment Authority and emails exchanged

between authority members did not constitute a “meeting” as defined in § 84-1409(2) of the Act.

6. In *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993), the Court of Appeals held that informational sessions where the Council heard reports from staff of the Department of Environmental Control were briefings which were subject to the requirements of the open meetings statutes. The Court stated that listening and exposing itself to facts, arguments and statements constitutes a crucial part of a governmental body’s decision making. As a result, receiving information triggers the requirements of the statutes, and the open meetings law applies to meetings at which briefing or the formation of tentative policy takes place, as well as to meetings where action is contemplated or taken.

7. *Rauert v. School District I-R of Hall County*, 251 Neb. 135, 555 N.W.2d 763 (1996), involved allegations by the plaintiff that a quorum of the defendant school board met in the office of the superintendent of schools on a regular basis for “clandestine” meetings before the beginning of most scheduled board meetings where business was discussed and decided and checks were signed to pay claims which had not been approved in public session. The board then allegedly moved and voted on business at its public meeting with little or no discussion in order to deprive the public of the right to be fully informed. The Supreme Court held that the District Court properly failed to find a violation of the Open Meetings Act with respect to those allegations in the absence of any evidence as to the specific dates and details of the alleged “clandestine” meetings.

8. In *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010), the Nebraska Supreme Court considered the propriety of a situation where two separate groups of a city council, neither of which constituted a quorum of that body, toured an ethanol facility for informational purposes. The court ultimately concluded that there was no meeting of the city council as a result of the tours—there was no quorum of the council present, the small groups were merely acquiring information, and there was no evidence that the council was, through the tour, attempting to reach a consensus and form public policy in secret.

9. In *Schauer*, the court also noted that the Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until

the moment the public is invited to comment on a proposed policy. Moreover, the public would be ill served by restricting policymakers from reflecting on and preparing to consider proposals, or from privately suggesting alternatives. As a result, the court indicated that the Legislature, by excluding nonquorum subgroups from the definition of a public body, balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010) (citing *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007)); *Koch v. Lower Loup Natural Resources District*, 27 Neb. App. 301, 931 N.W.2d 160 (Neb. Ct. App. 2019).

10. The Attorney General has indicated that an "emergency meeting" may be conducted by electronic and telecommunications equipment including radio and telephone conferences. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975). On the other hand, the open meetings statutes do not generally authorize the use of telephone conference calls for non-emergency meetings of a public body, and absent members of a public body may not be counted to achieve a quorum through the use of a conference call. Op. Att'y Gen. No. 92019 (February 11, 1992). [Section 84-1411 has been amended a number of times to allow specified public bodies including the governing body of an entity formed under the Interlocal Cooperation Act, the Joint Public Agency Act or the Municipal Cooperative Financing Act, the board of an educational service unit, the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, a community college board of governors, the governing body of public power district, the governing body of a public power and irrigation district, or the Educational Service Unit Coordinating Council to meet by telephone conference call in certain circumstances. See 1999 Neb. Laws LB 461; 2000 Neb. Laws LB 968; 2007 Neb. Laws LB 199; 2009 Neb. Laws LB 36, 2012 Neb. Laws LB 735, 2013 Neb. Laws LB 510 and Section D.2. below.]

11. An "informational and educational" meeting of a public body governing a political subdivision where members generally discuss matters pertaining to their subdivision, hear reports from various department heads of the subdivision as to their duties and learn the workings of the subdivision is a meeting of the public body for "briefing" purposes which is subject to the open meetings statutes. Op. Att'y Gen. No. 92043 (March 17, 1992). In

addition, the Attorney General has also indicated informally that a meeting of a public body “for the purpose of receiving training or doing planning (such as a retreat)” should probably be treated as subject to the Open Meetings Act.

12. In Op. Att’y Gen. No. 94035 (May 11, 1994), the Attorney General indicated that discussions and deliberations by the State Board of Education in connection with the selection of a Commissioner of Education were subject to the requirements of the open meetings statutes. In addition, that opinion indicated that interviews with individual candidates for the Commissioner position were also subject to the requirements of the open meetings statutes, if a quorum of the Board was present for those interviews. However, in the latter interview situation, a brief closed session (as discussed below) might be warranted for a candid discussion by the Board and the candidate which might potentially elicit responses injurious to the reputation of an individual.

13. A workshop held by the Board of Regents of the University of Nebraska with a professional facilitator to discuss communication practices and the roles of the Board and the University President was not subject to the Open Meetings Act on the basis of § 84-1410(5) which exempts chance meetings or attendance at or travel to conventions or workshops. The University also asserted that there would be no briefing, discussion of public business, formation of tentative policy, vote, or taking of other action at the workshop. Op. Att’y Gen. No. 04027 (October 20, 2004).

D. PUBLIC MEETINGS; NOTICE AND AGENDA REQUIRED. Section 84-1411(1)(a) and (2)(a) require that (1) each public body must give **reasonable advance publicized notice** of the time and place of each meeting; (2) the notice must be transmitted to all members of the body and to the public; and (3) the notice must contain an agenda of subjects known at the time of the publicized notice, or a statement that such an agenda, which must be kept continually current, is readily available for inspection at the principal office of the public body during normal business hours.

1. **Notice.** 2024 Neb. Laws LB 287, § 74 amended § 84-1411 to authorize public bodies to publish notice on newspaper websites and “a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers” (i.e., nepublicnotices.com) to satisfy publication requirements in instances when publication in a

newspaper is not feasible. These provisions became operative on April 17, 2024.

a. Until January 1, 2025:

- i. Governing bodies of political subdivisions and their advisory committees must publish notice in a newspaper of general circulation within the public body's jurisdiction and, if available, on the newspaper's website. Neb. Rev. Stat. § 84-1411(1)(b)(i).
- ii. Governing bodies of cities of the second class or villages and their advisory committees or governing bodies of rural or suburban fire protection districts must either publish notice in a newspaper of general circulation within the public body's jurisdiction and, if available, on the newspaper's website, or post written notice in three conspicuous public places in the city, village or district. The posting locations must remain the same for each meeting. Neb. Rev. Stat. § 84-1411(1)(b)(ii)(A)-(B).
- iii. For all other public bodies, notice shall be given by a method designated by the public body. Neb. Rev. Stat. § 84-1411(1)(b)(iii).
- iv. In case of the newspaper's refusal, neglect, or inability to timely publish the notice, the public body shall (1) post the notice on its website, if available, and (2) post the notice in a conspicuous public place within the body's jurisdiction. The public body shall keep a written record of such posting, which shall be evidence that posting occurred and fulfilled the publication requirement. Neb. Rev. Stat. § 84-1411(1)(b)(iv).
- v. Governing bodies of political subdivisions and their advisory committees may also provide notice of their meetings by any other

appropriate method designated by the public body. Section 84-1411(1)(c). Section 84-1411(1)(d) requires each public body to record the method(s) and date(s) of such notice in its minutes.

b. Beginning January 1, 2025:

- i. Governing bodies of political subdivisions and their advisory committees must give notice by (1) publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on nepublicnotices.com. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(i)(A).

OR

Give notice by (1) posting on the newspaper's website, if available, and (2) posting on nepublicnotices.com if no edition of a newspaper will be finalized for printing prior to the time and date of the meeting. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(i)(B).

- ii. Governing bodies of cities of the second class and villages, and their advisory committees, or governing bodies of rural or suburban fire protection districts must give notice by (1) publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on nepublicnotices.com. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(ii)(A).

OR

Give notice by (1) posting on the newspaper's website, if available, and (2) posting on nepublicnotices.com if no edition of the newspaper will be finalized for printing prior to the time and date of the meeting. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(ii)(B).

OR

Give notice by posting written notice in three conspicuous places in the city, village or district. Notice must be posted in the same three places for each meeting. Neb. Rev. Stat. § 84-1411(2)(b)(ii)(C).

- iii. For all other public bodies, notice shall be given by a method designated by the public body. Neb. Rev. Stat. § 84-1411(2)(b)(iii).

 - iv. In case of the newspaper's refusal, neglect, or inability to publish the notice, the public body shall (a) post the notice on its website, if available, (2) submit a post on nepublicnotices.com, and (3) post the notice in a conspicuous public place within the public body's jurisdiction. The public body shall keep a written record of such posting, which shall be evidence that posting occurred and fulfilled the publication requirement. Neb. Rev. Stat. § 84-1411(2)(b)(iv).
2. **Agenda.** Under § 84-1411(1)(e), an agenda maintained at the office of a public body for public inspection must be kept continually current and may not be altered later than 24 hours before the scheduled commencement of the public meeting (or 48 hours before commencement of a meeting of a city council or village board if that meeting is noticed outside the corporate limits of the municipality). A public body may modify an agenda to include items of an emergency nature only at such public meeting.

a. New language was added to § 84-1413 in 2021 requiring the governing body of a natural resources district, the city council of a metropolitan class, primary

class, or first class city, the county board of a county with a population greater than twenty-five thousand inhabitants, and school boards to make available on their websites the agenda [and minutes] of any meeting of the governing body. The agenda must be placed on the website at least twenty-four hours before the meeting. The public body shall make the agenda available on the website for at least six months. This requirement became effective July 31, 2022. 2021 Neb. Laws LB 83, § 14.

3. **Specificity of the Agenda.** LB 898 from 2006 added language to § 84-1411(1) which states that agenda items shall be “sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting.” That statutory change arose out of a sense that lack of specificity in meeting agendas was a major issue of concern around the state. Government, Military and Veterans Affairs Committee Hearing on LB 898, 99th Nebraska Legislature, Second Session (2006) at 19. The intent of the change was to require public bodies to include sufficient detail in their agendas regarding issues to be discussed or acted upon so as to provide information and notice to the public. Floor Debate on LB 898, 99th Nebraska Legislature, Second Session, March 28, 2006 at 11701 (Statement of Senator Preister). The change was also intended to require sufficient detail in an agenda so that members of the public are not forced to look at past agendas in order to understand the issue to be discussed and/or the action to be taken. *Id.*

4. **Circumvention of Open Meetings Act.** Under § 84-1411(3), virtual conferencing may not be used to circumvent any of the public government purposes established by the Open Meetings Act. Neither may emails, faxes, or other electronic communication be used for such purposes.

5. **News Media.** Section 84-1411(4) requires that the secretary or other designee of each public body shall maintain a list of news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to that list of media of the time and place of each meeting and the subjects to be discussed at that meeting.

6. **Virtual Appearance.** Under § 84-1411(7), a public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing. 2021 Neb. Laws LB 83, § 12.

7. **History.**

- a. The provision of § 84-1411 which prohibits altering an agenda within 24 hours of a meeting was added in 1983 to prevent addition of last-minute matters to an agenda which did not really represent emergencies. Floor Debate on LB 43, 88th Nebraska Legislature, First Session, March 22, 1983, at 1896.

- b. In *Rauert v. School District I-R of Hall County*, 251 Neb. 135, 555 N.W.2d 763 (1996), the court stated that the Open Meetings Act requires public bodies to give reasonable advance publicized notice of the time and place of their meetings, in part so that the public may attend and speak at those meetings.

- c. The Legislature has imposed only two conditions on public bodies regarding the method of notification for their meetings: 1. the public body must give reasonable advance publicized notice of the time and place of each meeting, and 2. the method of notification must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). There is no minimum time period for public notification of a special meeting, and an agenda for a public meeting can be created (not altered) later than 24 hours before the scheduled meeting. *Id.* In the *City of Elkhorn* case, the court held that notice of a meeting of the Omaha City Council posted and placed on the city's website at 10:15 a.m. for a meeting at 10:00 p.m. the same day was sufficient under the facts of the case where the local newspaper

printed an article about the meeting in its afternoon edition and four television broadcasters were present at the meeting. The court also indicated that any defect in notice intended for the benefit of council members would not invalidate a council meeting when all of the members of the council attended without objection.

- d. The purpose of the agenda requirement is to give some notice of the matters to be considered at the meeting so that persons who are interested will know which matters are under consideration. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010); *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979); *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007). In *Pokorny*, the agenda at issue, considered with all the previous records of the city council involved, was sufficient to satisfy the open meetings statutes. *Pokorny* also indicates that posting notice at 10 p.m. on March 15 before a meeting at 10:30 a.m. on March 16 does not constitute reasonable notice. Posting notice one week ahead does.

- e. In *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999), the Court of Appeals considered whether an agenda item which simply stated "Work Order Reports" was sufficient to give adequate public notice of a decision to approve a work order which involved expenditure of over \$47 million for the construction of a 96-mile power transmission line across privately held property to connect two power substations. The court held that the agenda item was insufficient under the Open Meetings Act. The court also seemed to suggest, based upon the *Pokorny* case, that the sufficiency of an agenda item might be measured, at least to some degree, in the context of the other meetings of the public body immediately prior to the public meeting in question.

- f. A member of the public should not be required to hunt up and read the documents underlying an agenda of a public body to determine what is actually on that agenda. *Hansmeyer v. Nebraska Public Power District*, 6

Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999).

- g. If a public body uses or publishes its agenda to give the required notice for a particular meeting, then the notice contained in the agenda must comport with the law for giving notice of what is to be considered at the meeting. *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999).

- h. A notice of a hearing, given by a school board, which stated that a hearing would be held, and that an agenda would be available for inspection, once established, is not proper notice. An agenda must be available. *Allen v. Greeley County School District No 501*, 1994 WL 272223, 1994 Neb. App. LEXIS 186 (Neb. Ct. App. 1994) (Not approved for publication).

- i. When governmental subdivisions which hold annual meetings, such as townships, conduct their annual meetings, electors who participate in the annual meeting must place matters which they wish to discuss on the agenda for the annual meeting. *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007). Electors under those circumstances may not simply appear at the annual meeting and bring up any subject falling within the broad powers of electors if that subject is not on the agenda. *Id.*

- j. Two separate public bodies may publish notice of their meetings on the same sheet of paper and need not use separate sheets when the notices contain only the time and place of their meetings, and when the notices direct interested citizens to the place where agendas for each body may be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009). In addition, two separate public bodies may combine their agendas when the combined agendas make it clear which

items are to be addressed by each body. *Id.* The same rule applies to combined minutes. *Id.* The *Wolf* case involved a situation where a county board met both as a county board and as a county board of equalization.

- k. Placing notice of future meetings in minutes of a prior meeting does not give sufficient notice under the Open Meetings Act. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009).
- Notice of recessed or reconvened meetings of a public body must be given in the same fashion as notice of the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009).
- m. In *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010), the Nebraska Supreme Court seemed to indicate that the requirement to formally record the method of notice in the meeting minutes may be met by a public body if it is possible, through the minutes of past meetings, to discern a customary and consistent method used by the public body to notify the public of its meetings. It does not appear that the choice of method for giving notice of meetings must be formally set forth in the minutes of the public body as such. *See also Robinson v. Morrill County School District #63*, 299 Neb. 740, 910 N.W.2d 752 (2018) (Failure to record the particular method of notice used by the school board in the meeting minutes does not nullify actual notice properly given. The record showed that Robinson and members of the public received reasonable advanced notice and attended the meeting. The record further showed that the method of notice for the meeting at issue was used by the school board and recorded in its minutes at least 21 times during the preceding two years.).
- The Attorney General has concluded that “advance publicized notice” means a separate, specific advance notice must be given for each

meeting. 1971-72 Rep. Att’y Gen. 314 (Opinion No. 137, dated August 8, 1972).

- o The Attorney General has also determined that (1) an agenda may not be used as the minutes of a meeting, (2) reasonable notice under the statute means notice reasonably calculated to give appropriate notice to citizens of the time and place of a meeting and notice which complies with the formal requirements of the statute. 1975-76 Rep. Att’y Gen. 150 (Opinion No. 116, dated August 29, 1975).

- p. In Op. Att’y Gen. No. 96071 (October 28, 1996), the Attorney General indicated that the Quality Jobs Board should give its normal 10-day published notice of meeting rather than an “informal’ notice where the Board had recessed a previous meeting on a tax credit application pending a renewed meeting call from the Governor after issuance of an opinion from the Attorney General.

E. PUBLIC MEETINGS BY VIRTUAL CONFERENCING. Section 84-1411(3) allows certain public bodies to meet by virtual conferencing. Virtual conferencing was added to the Open Meetings Act in 2021 with the enactment of LB 83. Virtual conferencing is defined as “conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.” Neb. Rev. Stat. § 84-1409(3), amended 2021 Neb. Laws LB 83, § 11. Provisions relating to videoconferencing and telephone conference calls were struck.

1. **Public Bodies Eligible.** In 1993, § 84-1411 was amended by LB 635 to allow certain public bodies to meet by means of videoconferencing. Under the current version of § 84-1411(2), the public bodies allowed to meet by virtual conferencing include: (1) various bodies of state government including state agencies, boards, commissions, councils and committees, together with their advisory committees; (2) organizations created under the Interlocal Cooperation Act, the Joint Public Agency Act or the Municipal Cooperative Financing Act; (3) the governing body of a public power district with a chartered territory of more than one county in this state; (4) the governing

body of a public power and irrigation district with a chartered territory of more than one county in this state; (5) boards of educational service units; (6) the Educational Service Unit Coordinating Council; (7) an organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act; (8) a community college board of governors; (9) the Nebraska Brand Committee; (10) a local public health department; (11) a metropolitan utilities district; (12) a regional metropolitan transit authority; and (13) a natural resources district.

a. The Judicial Resources Commission was removed from the list by 2022 Neb. Laws LB 922, § 13.

2. **Requirements.** The public bodies listed above may hold meetings by virtual conferencing if the following requirements are met:

a. Reasonable advance publicized notice is given pursuant to § 84-1411(1) and (2). The notice must include a dial-in number or link to the virtual conference.

b. There must be at least one physical site open to the public and identified in the notice.

c. The public body must make reasonable arrangements to accommodate the public's right to attend and participate as provided in § 84-1412, including reasonable seating.

d. The physical site must have at least one member of the public body or designee in attendance.

e. The virtual conference is recorded by audio or visual recording devices.

f. Members of the public are provided a reasonable opportunity to provide input, including public comment or questions, to the same extent if virtual conferencing was not used.

g. The physical site must have at least one copy of all documents being considered at the meeting.

h. The public body must provide links to the agenda, all documents being considered at the meeting, and the current version of the Act.

See Neb. Rev. Stat. § 84-1411(3)(b)(i)-(iii).

3. Limitation on Number of Virtual Meetings. Except as provided in Neb. Rev. Stat. §§ 70-1014(1), 70-1014.02(2) or 79-2204(4), public bodies authorized to conduct virtual conferencing can hold no more than one-half of their meetings by virtual conferencing in a calendar year. The following entities may hold more than one-half of their meetings by virtual conferencing if at least one meeting in a calendar year is not virtual: An organization created under the Interlocal Cooperation Act that sells electricity or natural gas, an organization created under the Municipal Cooperative Financing Act, the governing body of a risk management pool and any advisory committee of the governing body, and any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act. See § 84-1411(3)(b)(iv). Amended by 2024 Neb. Laws LB 287, § 74 and LB 399, § 4.

4. Neb. Rev. Stat. § 84-1411(9) (enacted 2022 Neb. Laws LB 908) authorizes public bodies not listed in § 84-1411(3)(a) to hold meetings by virtual conferencing if the following requirements are met: (a) the purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted on at a subsequent in-person meeting of the public body; (b) no action is taken by the public body at the virtual meeting; and (c) the public body complies with subdivisions § 84-1411(3)(b)(i) and (ii) (see E.2.a.-f. above).

5. Hybrid Meetings Not Allowed. Following the enactment of 2021 Neb. Laws LB 83, the Attorney General considered whether one or more members of a public body could attend and participate virtually at an in-person meeting. The Attorney General informally concluded that § 84-1411 authorizes virtual attendance by members of the public body only at meetings that satisfy the requirements pertaining to virtual conferencing.

6. Neb. Rev. Stat. § 84-1411 does not apply to meetings subject to Neb. Rev. Stat. § 70-1034 conducted by the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, an electric cooperative company, a municipality having a generation and distribution system, or a registered group of

municipalities. Neb. Rev. Stat. § 84-1411(10), added as a result of 2024 Neb. Laws LB 1370, § 8.

F. EMERGENCY MEETINGS. Section 84-1411 allows public bodies to hold emergency meetings without reasonable advance public notice under two statutory schemes.

1. **Emergency Meetings Under Neb. Rev. Stat. § 84-1411(6).** In order to hold an emergency meeting under § 84-1411(6), a public body must meet the following requirements: (1) the nature of the emergency shall be stated in the minutes, and any formal action taken shall pertain only to the emergency; (2) the provisions of § 84-1411(5) dealing with notice to the media shall be complied with in connection with an emergency meeting; and (3) complete minutes of the emergency meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

a. Emergency meetings may be held by virtual conferencing. 2021 Neb. Laws LB 83, § 12.

b. In *Steenblock v. Elkhorn Township Board*, 245 Neb. 722, 515 N.W.2d 128 (1994), the Court indicated, in a case involving allegations of a violation of the open meetings statutes, that an emergency is defined as “any event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition.” In that case, the Court held that a township board meeting to consider the job status of a township employee, convened as an emergency meeting because of a snowstorm, was not a proper emergency meeting because the employee was given two weeks’ notice of his resultant termination, and because the reasons given for the employee’s termination were based upon his past performance.

c. In *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009), the Court of Appeals considered whether a number of items taken up at meetings of a county board without any listing on the board’s agenda were “emergency” items. In making that determination in each case, the court

focused upon whether there was anything in the record which indicated that a particular item required immediate action or involved pressing necessity.

d. The Attorney General has also stated that an item of an emergency nature is one that requires immediate resolution by the public body, and one which has arisen in circumstances impossible to anticipate at a time sufficient to place on the agenda of a regular, called, or special meeting of the body. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975).

e. In Op. Att'y Gen. No. 95063 (August 9, 1995), the Attorney General indicated that action taken during a meeting of the Nebraska Equal Opportunity Commission by a telephone conference call which did not comply with the requirements of the open meetings statutes for emergency meetings was void.

2. **Emergency Meetings Under Neb. Rev. Stat. § 84-1411(8)**. Section 84-1411(8) allows any public body in the state to meet by virtual conferencing if an emergency is declared by the Governor under the Emergency Management Act, and the territorial jurisdiction of the public body falls within the declaration. Unlike emergency meetings authorized under § 84-1411(6), public bodies may do any of the things set out in the definition of public meeting in § 84-1409(2): "Briefing, discussion of public business, formation of tentative policy, or the taking of any action" This provision was added to § 84-1411 by 2021 Neb. Laws LB 83, § 12.

- a. **Requirements.** Public bodies must meet several requirements when holding meetings under § 84-1411(8): (i) reasonable advance publicized notice must be provided pursuant to § 84-1411(1) and (2); (ii) the notice must include information regarding meeting access for the public and news media; (iii) access to the meeting must be provided via a dial-in number or link to the virtual conference; (iv) the public body must provide links to the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; (v) reasonable arrangements must be made to accommodate the public's right to hear and speak at the meeting and record the meeting; (vi) notice to the media under § 84-1411(5) must be provided; (vii) the nature of the emergency shall be stated in the minutes; and (viii) complete minutes of the meeting specifying the nature of the

emergency and any formal action taken by the public body shall be made available in accordance with § 84-1413(5).

G. PUBLIC MEETINGS; RIGHTS OF THE PUBLIC ATTENDING. Section 84-1412 establishes the rights of members of the public attending a meeting of a public body.

1. Members of the public have the right to attend and the right to speak at meetings of public bodies, and all or any part of a public meeting except closed sessions under § 84-1410, may be videotaped, recorded, televised, broadcast, photographed, etc. by any person.

2. With the enactment of 2024 Neb. Laws LB 43, § 21, **public bodies must allow members of the public an opportunity to speak at each meeting, except for closed sessions.** This provision became operative on July 19, 2024.

3. Public bodies may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, or recording their meetings, including meetings held by virtual conferencing.

4. Members of the public cannot be required to identify themselves as a condition for admission to a public meeting. In 2021, § 84-1412(3) was amended to require public bodies to have any member of the public desiring to address the body to identify himself or herself, including providing an address and the name of any organization represented by such person. The public body may waive the address requirement to protect the security of the individual. 2021 Neb. Laws LB 83, § 13.

4. No public body shall, to circumvent the open meetings laws, hold its meeting in a place known to be too small to accommodate the anticipated audience. However, a public body shall not be in violation of this prohibition if it meets in its traditional meeting place in this state.

5. LB 898 from 2006 added language to § 84-1412 which provides that public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the

public. At the beginning of any meeting, the public shall be informed about the location of the posted information. The legislative history of LB 898 indicates that “posting” a copy of the Open Meetings Act means putting it up in some fashion, including attaching it to a bulletin board, hanging it by a chain or fastening it to a wall. Floor Debate on LB 898, 99th Nebraska Legislature, Second Session, March 28, 2006, at 11697 (Statement of Senator Preister). “Posting” does not include placing the Act on a table as a loose document which can be removed and therefore might not be available throughout the meeting. *Id.* If a meeting of a public body is moved to another location to accommodate a larger audience, then the posted copy of the Act should be moved and posted in the new location. *Id.*

6. In 2008, LB 962 amended § 84-1412 to provide that public bodies may not require that “the name of any member of the public be placed on the agenda prior to . . . [a] meeting in order to speak about items on the agenda.” That change was made so that members of the public are not required to place themselves on the agenda of a public body prior to a meeting in order to speak on agenda items during the times at that meeting set aside for public comment. Floor Debate on LB 962, 100th Nebraska Legislature, Second Session, February 28, 2008 at 2 (Statement of Senator Preister). That change in statutory language was not intended to affect the right of a public body to make reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, or recording its meetings. *Id.*

7. A public body may hold a meeting outside the State of Nebraska only if all the following conditions are met: a. a member entity of the public body is located outside of the state and the meeting is in that member’s jurisdiction; b. all out-of-state locations identified in the notice of meeting are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience; c. reasonable arrangements are made to accommodate the public’s rights to attend, hear and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance; d. no more than 25% of the public body’s meetings in a calendar year are held out-of-state; e. out-of-state meetings are not used to circumvent any of the public government purposes established by the Open Meetings Act; and f. the public body publishes notice of the out-of-state meeting at least 21 days before the date of the meeting in a legal newspaper of statewide circulation. These requirements for out-of-state meetings were added to

§ 84-1412 by 2001 Neb. Laws LB 250, § 2, and amended to add meetings by virtual conferencing in 2021. 2021 Neb. Laws LB 83, § 13.

9. A public body shall, upon request, make a reasonable effort to accommodate the public's right to hear discussion and testimony at a public meeting.

10. Public bodies shall make at least one copy of reproducible written material discussed at an open meeting available at the meeting or at the in-state location for virtual conferencing provided in § 84-1412(6)(c) for examination and copying by members of the public. The materials may be provided in paper or electronic form. 2021 Neb. Laws LB 83, § 13.

11. **History.** Many of the initial provisions in § 84-1412 dealing with the rights of the public were added as a result of LB 43 in 1983.

a. The language requiring a reasonable effort to allow all parties to hear a public meeting does not involve an absolute requirement that all persons present shall be able to hear. Floor Debate on LB 43, 88th Nebraska Legislature, First Session, March 21, 1983, at 1794-1795.

H. PUBLIC MEETINGS; MINUTES AND VOTING PROCEDURES. Section 84-1413 contains several provisions regarding the minutes which are to be maintained by public bodies and the voting procedures for public bodies.

1. **Minutes.** Every public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed. The minutes of all meetings and evidence or documentation received or disclosed during open session shall be public records, open to public inspection during normal business hours. Minutes shall be written or kept as an electronic record and available for inspection within 10 working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional 10 working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.

- a. 2015 Neb. Laws LB 365, § 2 amended § 84-1413 to provide that minutes of the meetings of school boards and educational service units may be kept as an electronic record. In 2022, the Legislature extended the ability to keep minutes electronically to all public bodies. 2022 Neb. Laws LB 742, § 2.

- b. As noted in D.2.a. above, beginning July 31, 2022, the governing body of a natural resources district, the city councils of metropolitan class, primary class, and first class cities, the county board of a county with a population greater than twenty-five thousand inhabitants, and school boards shall place their agenda and minutes on their websites. Minutes shall be posted once they are available for inspection as provided in § 84-1413(5). The information shall be available on the website for at least six months. 2021 Neb. Laws LB 83, § 14.

2. **Voting Procedures.** Any action taken on any question or motion duly made and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The vote to elect leadership within a public body may be by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

a. Electronic Voting Devices. The roll call or viva voce vote requirements of the Open Meetings Act may be satisfied by a public body which uses an electronic voting device which allows the vote of each member of the governing body to be readily seen. 2016 Neb. Laws LB 876, § 1. Prior to the enactment of LB 876, only certain public bodies, e.g., a municipality, a county, a learning community, a joint entity created pursuant to the Interlocal Cooperation Act, a joint public agency created pursuant to the Joint Public Agency Act or an agency formed under the Municipal Cooperative Financing Act, were authorized to use electronic voting devices under the Act.

3. In *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1984), the Supreme Court held that the requirement of § 84-1413(2) that the record shall state how each member of a body voted could not be satisfied by a nunc pro

tunc amendment to the body's minutes showing that the recording of the vote in the minutes was performed prior to the time the actual recording in the minutes took place. However, when the same case was before the court a second time, the court held that, as a general rule, a public body may, if no intervening rights of a third person have arisen, order the minutes of its own proceedings at a previous meeting to be corrected according to the facts to make them speak the truth. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983).

4. Section 84-1413 is violated by a failure to make or take a vote in accordance with the statute rather than a failure to record a properly taken vote. *State ex rel. Schuler v. Dunbar* (1983), *supra*.

5. Section 84-1413(2) dealing with roll call votes does not require the record to state that the vote was by roll call but only requires that the record show if and how each member voted. Neither does that statute set a time limit for recording the results of a vote. *State ex rel. Schuler v. Dunbar* (1983), *supra*.

6. The statutory requirements here dealing with voting and minutes are mandatory since the Legislature provided that action taken in violation of this statute is void. *State ex rel. Schuler v. Dunbar* (1981), *supra*.

7. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009) seems to indicate that the Open Meetings Act does not require that minutes of meetings be "published," but only that they be written and available for inspection within 10 working days or prior to the next convened meeting of the public body.

8. The legislative history of the original open meetings statutes, LB 325 from 1975, indicates that the requirement of a roll call vote was directed at votes on questions that would bind the particular public body. Other procedural questions were not covered. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 10.

9. The Attorney General has stated that nothing in the open meetings statutes requires approval of the minutes of a public body prior to their publication. Op. Att'y Gen. No. 162 (December 28, 1981).

10. In Op. Att’y Gen. No. 98045 (November 4, 1998), the Attorney General indicated that detailed minutes of all matters discussed need not be maintained when a public body is meeting in closed or executive session, so long as the requirements of § 84-1410 pertaining specifically to the minute entries necessary for a closed session are met.

I. CLOSED SESSIONS OF A PUBLIC BODY. Section 84-1410, pertaining to closed sessions of public body, has generated the most controversy of all the portions of the open meetings statutes. Section 84-1410(1) provides that any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary (1) for the protection of the public interest, or (2) for the prevention of needless injury to an individual, if such individual has not requested a public meeting. Closed meetings may not be held for discussion of the appointment or election of a new member to any public body. Nothing in § 84-1410 should be construed to require that any meeting be closed to the public.

1. Under § 84-1410(1), examples of reasons for a closed session include:

a. Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body.

b. Discussion regarding deployment of security personnel or devices.

c. Investigative proceedings regarding allegations of criminal misconduct.

d. Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting.

e. For a Community Trust created under Neb. Rev. Stat. § 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster. [Amended into § 84-1410(1) by 2011 Neb. Laws LB 390.]

f. For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional

negotiations with any referral source that is required by federal law to be conducted at arm's length. [Amended into § 84-1410(1) by 2012 Neb. Laws LB 995.]

These examples are not exclusive; they are merely examples, and other reasons may exist. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at page 3; 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975); Op. Att'y Gen. No. 65 (April 17, 1985).

2. LB 898 from 2006 amended some of the provisions of § 84-1410 pertaining to the mechanics of holding a closed session. The subject matter of the closed session and reason necessitating the closed session shall be identified in the motion to hold a closed session. The vote to hold a closed session must be taken in open session, and the entire closed session motion, the vote of each member on the question of holding a closed session, and the time when the closed session commences and ends must be recorded in the minutes. If the motion to close passes, then the presiding officer shall restate on the record immediately prior to the closed session the limitation of the subject matter of the closed session. The public body holding a closed session shall restrict its consideration of matters during the closed session to only those purposes set forth in the motion to close as the reason for the closed session. The meeting must be reconvened in open session before any formal action may be taken, and "formal action" in that context is defined in § 84-1410(2) to mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy. Under an amendment to § 84-1410(2) effected by LB 621 in 1994, formal action by the body in that context does **not** include, "negotiating guidance given by members of the public body to legal counsel or other negotiators in a closed [strategy] session authorized [for collective bargaining, real estate purchases, etc.] under subdivision 1(a) of [Section 84-1410]."

3. Any member of the public body can challenge the continuation of a closed session if he or she determines that the session has exceeded the original reason for the closed session, or if he or she contends that the closed session is neither clearly necessary for the protection of the public interest or the prevention of needless injury to the reputation of an individual. Such a challenge can only be overruled by a majority vote of the members of the

public body. The challenge and its disposition shall be recorded in the minutes.

4. **History.** One of the purposes for the initial open meetings statute, LB 325 from 1975, was to tighten restrictions on closed or executive sessions of public bodies. Introducer's Statement of Purpose for LB 325, 84th Nebraska Legislature, First Session (1975). The fourth example of reasons for closed meetings was added by LB 43 in 1983. The provisions dealing with pending or imminent litigation and defining formal action in a closed session were added as a part of LB 1019 in 1992.

5. It is not entirely clear what vote of the public body is necessary to go into closed session. The statute states that "an affirmative vote of a majority of [the body's] voting members" is necessary for a closed session. On its face, the normal meaning of this language would presumably be a majority of those members present and voting. This is particularly true since the later subsection (3) of § 84-1410 requires a "majority vote of the members of the public body" to overrule a challenge to the continuation of the closed session. However, the legislative history of LB 325 makes it quite clear that the legislators intended to make the requirement for a closed session a vote of the majority of the body rather than a vote of the majority of those present and voting. Floor Debate on LB 325, 84th Nebraska Legislature, First Session, May 14 and May 20, 1975, at 4616, 5015. Moreover, there is some indication that "voting" members in § 84-1410(1) refers to particular members of bodies such as the Board of Regents which has both voting and non-voting members. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 27-28. The safer approach is to authorize a closed session of the public body by a majority vote of the members of the body rather than by a majority vote of just those members present.

6. The landmark case for what is permissible in a closed session is *Grein v. Board of Education of the School District of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984). *Grein* involved a closed session by a school board for discussion of the low bid on a construction project. The Nebraska Supreme Court held that the closed session was improper. That case indicates:

a. Provisions of the statute permitting closed sessions must be narrowly and strictly construed. *See also State ex rel. Upper Republican Natural Resources*

District v. District Judges of the District Court for Chase County, 273 Neb. 148, 728 N.W.2d 275 (2007).

b. The public interest which is protected in § 84-1410(1) is “that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities.” 216 Neb. at 165, 343 N.W.2d at 723. *See also Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002).

c. Good faith motivation for a closed session is not a cure for non-compliance with the public meetings laws.

d. The prohibition against decisions or formal actions in a closed session proscribes crystallization of a secret decision and then ceremonial acceptance in open session.

e. There is a guiding principle with respect to closed sessions: “If a public body is uncertain about the type of session to be conducted, open or closed, bear in mind the policy of openness promoted by the Public Meetings Laws and opt for a meeting in the presence of the public.” 216 Neb. at 168, 343 N.W.2d at 724.

7. *Pokorny v. City of Schuyler, supra*, indicates that there is nothing in the open meetings statutes which requires that negotiations for the purchase of land be conducted in open meeting, but deliberations of a public body as to whether an offer to purchase should be made must be done in an open meeting.

8. In a case involving the revocation of a land surveyor’s license, the supreme court held that a closed session was improper since there was no showing of either necessity or of the reasons set out in § 84-1410(1). *Simonds v. Board of Examiners of Land Surveyors*, 213 Neb. 259, 329 N.W.2d 92 (1983).

9. Neb. Rev. Stat. § 79-832 (1996), dealing with hearings involving cancellation, amendment or termination of a teacher’s contract mandates a closed hearing upon an affirmative vote of a majority of the school board’s members present and voting and upon specific request of the certificated employee or the certificated employee’s representative. However, under that section, formal action by the school board requires that the school board reconvene in open

session. *Stephens v. Board of Education of School District No. 5, Pierce County*, 230 Neb. 38, 429 N.W.2d 722 (1988).

10. The provisions of the open meetings statutes dealing with closed sessions, in part, reflect the Legislature's judgment of the appropriate balance between the public's interest in open discussion of governmental issues and the rights of individuals, such as state employees, to have their performance as employees considered in private if they so choose. *Meyer v. Board of Regents of the University of Nebraska*, 1 Neb. App. 893, 510 N.W.2d 450 (Neb. Ct. App. 1993).

11. If the primary purpose for a closed session of a public body is authorized under the open meetings statutes, then any necessary discussion of incidental matters is also authorized. *Meyer v. Board of Regents of the University of Nebraska*, 1 Neb. App. 893, 510 N.W.2d 450 (Neb. Ct. App. 1993). In the *Meyer* case, the Nebraska Court of Appeals indicated that the University Board of Regents could properly discuss the appointment of an interim president for the University during a closed session called to evaluate and consider the employment status of the president.

12. In *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002), the court held that if a person who is present at a meeting of a public body observes an alleged violation of the Open Meetings Act in the form of an improper closed session and fails to object, then that person waives his or her right to object to the closed session at a later date. However, that case appears to be legislatively overruled by LB 898 from 2006 which provides that it shall not be a defense to a citizen lawsuit under § 84-1414(3) that the citizen attended the meeting and failed to object at that time.

13. There is no absolute evidentiary privilege which applies to all communications made during a closed session of a public body, and communications made during such closed sessions are discoverable. *State ex rel. Upper Republican Natural Resources District v. District Judges of the District Court for Chase County*, 273 Neb. 148, 728 N.W.2d 275 (2007). However, to the extent that communications made during a closed session implicate other recognized privileges such as the attorney-client privilege, those communications are protected. *Id.*

14. The statutory provision allowing public bodies to hold closed sessions for strategy sessions regarding litigation or threatened litigation by necessity encompasses discussions and decisions regarding whether to make or reject a settlement offer. Such decisions regarding litigation strategy should not have to be discussed publicly, during an open session, in front of the body's opponent. *Becker v. Allen*, 1996 WL 106217, 1996 Neb. App. LEXIS 73 (Neb. Ct. App. 1996) (Not approved for publication). In addition, the strategic meetings which a public body has with its attorney when threatened with or engaged in litigation, in which the public body may give direction to its attorney, are protected by the attorney-client privilege. *Id.*

15. **Opinions of the Attorney General:**

a. A closed session is not proper simply because matters permitting a closed session might arise. Such a closed session is permitted only when such matters do arise and must be dealt with. Op. Att'y Gen. No. 94035 (May 11, 1994); Op. Att'y Gen. No. 11 (January 20, 1983).

b. Discussions of legal matters between a county board and a county attorney involving pending litigation or legal consequences of specific action are suitable for a closed session. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975).

c. A public body can go into a proper closed session for discussion of personnel matters and then reconvene for a public vote with no lengthy explanation of the rationale underlying the decision. Op. Att'y Gen. No. 89063 (October 12, 1989).

d. The closed session exception for prevention of needless injury to reputation is for the protection of individual employees and not for the protection of governmental officers on the public body. *Id.*

e. In Op. Att'y Gen. No. 98045 (November 4, 1998), the Attorney General indicated that detailed minutes of all matters discussed need not be maintained when a public body is meeting in closed or executive session, so long as the requirements of § 84-1410 pertaining specifically to the minute entries necessary for a closed session are met.

f. A county clerk, county attorney and county treasurer acting as a group under § 32-567(3) to make an appointment to fill a vacancy on a county board may not go into closed session for evaluation of the merits of the candidates based upon the express language of § 84-1410(1). Op. Att’y Gen. No. 97050 (September 18, 1997).

g. In Op. Att’y Gen. No. 17-004 (June 5, 2017), the Attorney General indicated that the Public Service Commission may not discuss management and operational issues outside of a duly convened meeting which satisfies all requirements of the Open Meetings Act, except when conducting judicial proceedings. Alternatively, the commission could discuss these issues in closed sessions under limited circumstances or form subcommittees of less than a quorum, which are generally excluded from the act.

h. The Attorney General has indicated informally that developing testimony for an upcoming Legislative hearing is not a proper reason for a state agency to go into closed session. On the other hand, the Attorney General has also indicated informally that discussion of “sensitive medical and financial information” pertaining to specific individuals who applied for admission to a state home could be conducted in a closed session so long as the actual vote on admission was done in an open meeting.

J. CIRCUMVENTION OF THE OPEN MEETINGS ACT. Section 84-1410(4) prohibits a person or a public body from circumventing the purpose of the open meetings statutes by failing to invite a portion of its members to a meeting or by designating itself as a subcommittee of the whole body. That section also prohibits the use of any closed session, informal meeting, chance meeting, social gathering, email, fax or other electronic communication for the purpose of circumventing the requirements of the open meetings statutes.

1. This provision was added to the open meetings statutes by LB 43 in 1983. This section was directed at the intentional circumvention of the open meetings statutes rather than inadvertent acts. Government, Military and Veterans’ Affairs Committee Hearing on LB 43, 88th Nebraska Legislature, First Session (1983) at 5.

2. 2004 Neb. Laws LB 1179 added emails, faxes and other electronic communications to the list of mediums which could not be used to circumvent the requirements of the Open Meetings Act.

3. Similar language prohibiting the use of virtual conferencing, emails, faxes, or other electronic communications to circumvent any of the public government purposes of the Open Meetings Act is contained in § 84-1411(3).

4. The Attorney General has indicated that intent is a necessary element of the conduct prohibited by § 84-1410(4), and that members of a public body can communicate with other members of that body by electronic means, even if that communication is directed to a quorum of the body, so long as there is no course of communication which becomes sufficiently involved so as to evidence an intent or purpose to circumvent the Open Meetings Act. Op. Att'y Gen. No. 04007 (March 8, 2004).

K. ACTIONS FOR ENFORCEMENT. Section 84-1414 sets out various enforcement options available to individuals who believe that the open meetings statutes have been violated.

1. Any motion, resolution, rule, ordinance, or formal action of a public body made or taken in violation of the public meetings statutes shall be declared void by the district court if the suit is commenced within 120 days of the meeting of the public body at which the alleged violation occurred. Any such motion or other action taken in substantial violation of the public meeting statutes shall be voidable by the district court if the suit is commenced after more than 120 days but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

2. Under § 84-1414(3), any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the open meetings statutes, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the open meetings statutes to discussions or decisions of the public body. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under

§ 84-1414(3). Under LB 898 from 2006, it shall not be a defense to such a suit that the citizen attended the meeting and failed to object to violations at such time.

3. The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the provisions of the open meetings statutes.

4. **History.** The original version of § 84-1414(1), which was a part of LB 325 passed in 1975, simply provided that actions taken in violation of the public meetings statutes should be void. The void/voidable distinction was added by LB 43 in 1983. The apparent intent of that later language was to allow a court to void an action by a public body taken when there was any violation of the open meetings statutes if the action was filed within four months of the meeting in question. After four months, the violation of the open meetings statutes would have to be substantial to allow a court to void the action of the public body. In any event, no action could be brought after one year of the public meeting in question. Floor Debate on LB 43, 88th Nebraska Legislature, First Session, March 22, 1983, at 1892.

5. The legislative history of LB 325 from 1975 indicates that the initial intent of that statute was to have the county attorney responsible for enforcement proceedings involving public bodies at a local level. The Attorney General would be responsible for enforcement against state entities. Floor Debate on LB 325, 84th Nebraska Legislature, First Session, May 14, 1975, at 4620.

6. The Nebraska Supreme Court has indicated that action by a public body which is proper under the open meetings statutes may cure defects in actions previously taken by the same public body. In such an instance, an action by a public body which previously might have been declared void will be declared proper. *Pokorny v. City of Schuyler, supra*. On the other hand, under those circumstances, the original improper meeting itself is still void. *Steenblock v. Elkhorn Township Board*, 245 Neb. 722, 515 N.W.2d 128 (1994). *Pokorny* also indicates that the effect of an invalid public meeting under the open meetings laws is the same as if the meeting had never occurred.

7. A county lacks capacity to maintain an action to declare its official conduct void for noncompliance with the open meetings statutes. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988).

8. Reading of a city ordinance in accordance with a city charter constitutes “formal action” of a city council which may be voided in a lawsuit under § 84-1414(1). *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

9. A number of Nebraska cases deal with waiver of rights under the Open Meetings Act by a failure to make a timely objection to violations of the Act. *Stoetzel & Sons, Inc. v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003) (if a person who attends a meeting of a public body believes that copies of documents discussed by the body should be made available to the public at the meeting, a timely objection should be made, or that person waives his or her right to object); *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002); *Otey v. State*, 240 Neb. 813, 485 N.W.2d 153 (1992); *Witt v. School District No. 70, Frontier County*, 202 Neb. 63, 273 N.W. 2d 669 (1979) (any person who has notice of a meeting and attends the meeting is required to object specifically to a lack of public notice at the meeting or waive his rights to object on that ground under the open meetings statutes); *Hauser v. Nebraska Police Standards Advisory Council*, 264 Neb. 944, 653 N.W.2d 240 (2002) (if a person present at a meeting observes and fails to object to an alleged open meetings violation in the form of a failure to conduct roll call votes before taking action on questions or motions pending, that person waives his or her right to object at a later date); *Alexander v. School District No. 17 of Thurston County*, 197 Neb. 251, 248 N.W.2d 335 (1976) (where teachers had notice of a termination hearing, appeared, and no objection was made to a failure of the school board to give proper notice under the open meetings statutes, those teachers waived any objection they might have had to violations of the open meetings law). Those cases appear to be legislatively overruled by LB 898 from 2006 which provides that it shall not be a defense to a citizen lawsuit under § 84-1414(3) that the citizen attended the meeting and failed to object at that time.

10. In *Robinson v. Morrill County School District #63*, 299 Neb. 740, 910 N.W.2d 752 (2018), the Nebraska Supreme Court declined to consider the propriety of the school board's closed session to deliberate on the cancellation of Robinson's teaching contract following an evidentiary hearing since Robinson failed to object to the closed session or the process followed by the school board in closing the meeting.

11. Actions for relief under the open meetings statutes are tried as equitable cases, given the fact that the relief sought is in the nature of a declaration that particular action taken in violation of the laws is void or voidable. Such cases are also considered as equitable cases on appeal. *Stoetzel & Sons, Inc. v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003); *Hauser v. Nebraska Police Standards Advisory Council*, 264 Neb. 944, 653 N.W.2d 240 (2002); *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009); *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999).

12. The *Hansmeyer* case also discusses the distinction between "void" and "voidable" under § 84-1414. "Void" means ineffectual and having no legal force or binding effect, while "voidable" means that which may be avoided or declared void, not absolutely void. In *Hansmeyer*, the court considered factors such as whether any purpose would be served or whether decisions were made in secret without public discussion in determining whether a voidable vote by the Nebraska Public Power District should, in fact, be voided.

13. Once a meeting has been declared void pursuant to the Open Meetings Act, the members of the public body involved are prohibited from considering any information which they obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009); *Alderman v. County of Antelope*, 11 Neb. App. 412, 653 N.W.2d 1 (2002).

14. The decision to award attorney's fees to a "successful plaintiff" in an action under § 84-1414 is discretionary with the trial court. *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999). The court in *Hansmeyer* also held that the plaintiffs in that case were "successful plaintiffs" who could recover attorney's fees under

§ 84-1414 because there was a finding that a substantial violation of the open meetings statutes had occurred, and because the public body involved amended its practices to prepare proper agendas after the plaintiffs filed their action. The court reached that conclusion even though it ultimately determined that the improper action of the public body at issue should not be voided. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009) also contains a discussion regarding the basis for an award of attorney's fees in that case, including the court's analysis of why it reduced a fee award on appeal.

15. Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009). The court in the *Wolf* case also specifically considered whether violations of the Open Meetings Act were "substantial" violations in determining whether it was appropriate to void actions of a county board when the enforcement lawsuit was filed more than 120 days after the meetings in question.

16. In *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009) there was no evidence in the record which established that a county board had published notice of its meetings anywhere. The Court of Appeals held that in the absence of contrary evidence, it may be presumed that public officers faithfully performed their official duties. *Id.* In addition, absent evidence showing misconduct or disregard for the law, the regularity of official acts is also presumed. *Id.* In *Wolf*, the court also indicated that the plaintiffs had the burden at all times to show that it was more probable that notices of meetings were not posted than probable that they were.

17. The United States District Court for the District of Nebraska has indicated that it has supplemental jurisdiction over claims under § 84-1414 based upon 28 U.S.C. § 1367(a). *Buzek v. Pawnee County Nebraska*, 207 F. Supp. 2d 961 (D. Neb. 2002).

18. "Citizens," as well as members of the general public and reporters or other representatives of the news media, are the intended beneficiaries of the Open Meetings Act, and have standing to bring an action under that Act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010). This is true even though individual citizens may not be able to allege a particularized injury as a result of action by a public body or the pecuniary interest in the public body's action

which might be necessary for common law standing. *Id.* An action under § 84-1414 is permissible when the ultimate result of the questionable meetings of the public body is annexation. *Id.*

19. The plaintiffs in *Pierce v. Drobny*, 279 Neb. 251, 777 N.W.2d 322 (2010), contended that a local school board held a number of secret meetings without notice or public participation to plan for a special election for the issuance of bonds for a new school. A resolution authorizing the special election was subsequently passed by the board at a public meeting, and at the special election, voters approved the school bond issue. The plaintiffs sought to void the board's resolution for the special election under the Open Meetings Act rather than filing an election contest. The Nebraska Supreme Court held that an election contest was the exclusive remedy under such circumstances, and that a separate challenge under the Open Meetings Act did not exist once the bond issue was voted upon by the public.

L. CRIMINAL SANCTIONS. Section 84-1414(4) provides that any member of a public body who knowingly violates or conspires to violate the Open Meetings Act, or who attends or remains at a meeting knowing that the public body is in violation of any provision of that Act, shall be guilty of a Class IV misdemeanor for a first offense, and a Class III misdemeanor for a second or subsequent offense.

1. The legislative history of LB 325 from 1975 indicates that the criminal sanctions included in this section were originally directed at intentional behavior rather than at inadvertence. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 16.

2. The criminal sanctions for violation of the open meetings statutes were first increased as a result of LB 1019 passed in 1992. Also, that same bill in 1992 added language which made knowingly remaining at or attending a meeting in violation of the open meetings statutes a crime. The present language which applies criminal sanctions to those members of a public body who remain at a meeting knowing that the public body is in violation of the open meetings statutes was added by LB 621 in 1994.

3. Under Neb. Rev. Stat. § 28-106 (2016), a Class IV misdemeanor is punishable by a fine of \$100 to \$500 and no imprisonment. In addition, a

Class III misdemeanor is punishable by up to 3 months imprisonment or up to a \$500 fine, or both. A Class III misdemeanor has no minimum penalty.

Rev. 7/2024

Board of Education Work Session
November 10, 2025 6:00 PM
Blair Central Office
1326 Park Street, Blair NE 68008

Information concerning the Open Meeting Law, Chapter 84, Article 14 of Nebraska State Statutes, is posted in the room at a location accessible to members of the public and attached to the online agenda. The meeting notice was published in the Washington County Pilot-Tribune & Enterprise on Tuesday, November 4, 2025.

1. Call to Order

Mrs. Kari Loseke, President, called the Board of Education Work Session to order at 6:00pm.

2. Roll Call

Present Board Members: Denise Cada, Steve Callaghan, Ginger Fredericksen (6:25), Nate Larsen, Kari Loseke, Bob Schoby, Melaini Sturm, and Courtney Tabor

3. Items for Discussion

3.1. Audit – Carl Dietz Presentation.

The Board contracted with Carl Dietz Consulting, LLC to provide consulting services for the Board Audit of Finance. Mr. Dietz presented a Zoom Financial Summary covering receipts history and projection, expense history and projection, a comparison of receipts and expenses, and a 2024 AFR Comparability.

3.2. Confidentiality – Role & Responsibilities of Board Members

Mrs. Loseke shared the following board policies with the Board members for review:

- 201.01-Powers and Responsibilities of the Board
- 202.01-Board Ethics
- 200.01-Principles and Objectives of the School Board

3.3. Short & Long-Term Facility Goals

Plans are underway to conduct building tours across the school district to help prioritize projects. The tours have been tentatively scheduled for December 9th.

The work session concluded at 6:52pm.

Board of Education Regular Meeting

November 10, 2025 7:00 PM

Blair Central Office

1326 Park Street, Blair NE 68008

Information concerning the Open Meeting Law, Chapter 84, Article 14 of Nebraska State Statutes, is posted in the room at a location accessible to members of the public and attached to the online agenda. The meeting notice was published in the Washington County Pilot-Tribune & Enterprise on Tuesday, November 4, 2025.

1. Call to Order

Mrs. Kari Loseke, Board President, called the Board of Education meeting to order at 7:00pm.

2. Roll Call

Present Board Members: Denise Cada, Steve Callaghan, Ginger Fredericksen, Nate Larsen, Kari Loseke, Bob Schoby, Melaini Sturm, and Courtney Tabor

2.1. Approval of Absent Board Members - None

3. Pledge of Allegiance

Members of the Student Senate from Arbor Park Elementary led the Board in the Pledge of Allegiance.

4. Approval of Emergency Additions to the Agenda - None

5. Call for Removal of Consent Agenda Items - None

6. Consent Agenda

Motion Passed: I move to approve the Consent Agenda as presented passed with a motion by Steve Callaghan and a second by Courtney Tabor.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

6.1. Waiver of reading minutes from previous meeting

6.2. Acceptance of minutes of the previous meeting as published

6.3. Receipt of Communications

6.4. Treasurer's Report

6.5. Audit of Claims

7. Business

7.1. Items removed from Consent Agenda - None

7.2. Recognitions

7.3. Acceptance of Gifts

7.3.1. The Blair Gridiron Club

Motion Passed: I move to accept the donation from the Blair Gridiron Club for the purchase of an end zone camera costing \$3,720 passed with a motion by Ginger Fredericksen and a second by Nate Larsen.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

7.3.2. Blair Walmart

Motion Passed: I move to accept the donation from Blair Walmart for 4,254 boxes of crayons with a total value of \$6,125.76 passed with a motion by Ginger Fredericksen and a second by Courtney Tabor.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

7.3.3. Novonesis

Motion Passed: I move to accept the donation from Novonesis in the amount of \$1,000 to help support the Blair Robotics program passed with a motion by Ginger Fredericksen and a second by Steve Callaghan.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

7.4. Consideration of Communications

7.4.1. Preschool and Early Childhood Presentation

Mrs. Anne Chrans, the new Teacher Lead at South Early Childhood Center, presented an update on the center's various programs, including Birth-to-3 services, SixPence, half-day preschool, full-day preschool, and special education services.

7.4.2. 18-21 Program Pioneer Learning

Mr. Mark Gutschow, High School Assistant Principal, reported on the district's partnership with the Pioneer Learning Center, which was established to support the 18–21-year-old program by creating a transition

pathway for individuals with disabilities into adulthood.

7.4.3. Board and Superintendent Report

Dr. Gilson shared news of several upcoming district events, including a job fair and Veterans Day programs.

7.5. Comments from The Public

Public comments were heard from the following individuals: Kami Wattenbach, Gina Nay, Emily Petersen, Kelly Himes, Meghan Christensen, Amie Lau, Ryan Klein, Jen Munger, Kelly Storjohann, Ben Smith, Justin Schoening, Eliza Finken, and Autumn Mayfield.

7.6. Committee Reports

7.6.1. Americanism/Policy/Curriculum Committee

The Policy/Curriculum Committee met on Tuesday, October 14th and Monday, October 20th at 12:00pm. Reports from meetings were given by Denise Cada.

Motion Passed: I move to approve on second and final reading revisions to policies 301.03-Succession of Authority to the Superintendent, 205.04-Policy Communication, and 300.01-Principles and Objectives of Administration passed with a motion by Denise Cada and a second by Bob Schoby.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

7.6.2. BG&T Committee

The Buildings, Grounds, and Transportation Committee met on Wednesday, October 29, 2025 at 12:00pm. A report from the meeting was given by Steve Callaghan.

Motion Passed: I move to approve the purchase of two 10-passenger Ford Transit vans in the amount of \$128,582 to be funded by the District's Depreciation Fund passed with a motion by Steve Callaghan and a second by Courtney Tabor.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

Motion Passed: I move to approve a quote from Dick's Electric for \$16,385 to complete the work of boring and cable installation from Otte Middle School to the bus barn for more stable internet connection passed with a motion by Steve Callaghan and a second by Nate Larsen.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

7.6.3. Finance Committee

The Finance Committee met on Tuesday, November 4, 2025 at 12:00pm. A report from the meeting was given by Courtney Tabor.

Motion Passed: I move to enter into Interlocal Agreement with ESU#2 for a SPED Behavior Program for Student(s) in the amount of \$42,804 for the 2025-26 school year as presented passed with a motion by Courtney Tabor and a second by Steve Callaghan.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

Motion Passed: I move to recognize the Blair Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2027-28 contract year passed with a motion by Courtney Tabor and a second by Bob Schoby.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

7.7. Approval of New Teachers – None

7.8. Acceptance of Resignations – None

7.9. Informational Items

7.10. Closed Session

Motion Passed: I move to enter into Closed Session at 8:26pm for the protection of public interest on the discussion of collective bargaining and the evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting, and invite Tom Shearer, Business Manager, to attend passed with a motion by Bob Schoby and a second by Courtney Tabor.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

The Board reconvened into its regular Board meeting at 10:39pm.

7.11. Items From Closed Session

There was no recommended action from the closed session.

8. Adjournment

Motion Passed: I move to adjourn meeting at 10:40pm passed with a motion by Steve Callaghan and a second by Nate Larsen.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

Angie Conety
Secretary Board of Education

Randall Gilson, Ed.D.
Superintendent

Board of Education Special Meeting

November 24, 2025 12:00 PM

Blair Community Schools Central Office

1326 Park St., Blair NE 68008

Information concerning the Open Meeting Law, Chapter 84, Article 14 of Nebraska State Statutes, is attached to the online agenda for viewing. The online agenda can be viewed by visiting the Blair Community Schools website at www.blairschools.org.

1. Call to Order

Mrs. Kari Loseke, President, called the Board of Education Special meeting to order at 12:00pm.

2. Roll Call

Present Board Members: Denise Cada, Steve Callaghan, Ginger Fredericksen, Nate Larsen, Kari Loseke, Bob Schoby, Melaini Sturm and Courtney Tabor.

3. Pledge of Allegiance

Dr. Randall Gilson led the Board in the Pledge of Allegiance.

4. Comments from The Public

There were no public comments.

5. Closed Session

The Board of Education is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual. Reasons that meet this standard include but are not limited to: (a) strategy sessions with respect to collective bargaining, real estate matters, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body; (b) discussion regarding deployment of security personnel or devices; (c) investigative proceedings regarding allegations of criminal misconduct; (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; and (e) legal advice.

Motion Passed: I move to enter into Closed Session at 12:03pm to prevent the needless injury to the reputation of an individual, for the protection of the public interest, to discuss possible litigation, receive legal advice, and for negotiations, and invite Justin Knight, legal counsel, to attend passed with a motion by Cortney Tabor and a second Bob Schoby.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

5.1. Closed Session Reconvened

Motion Passed: I move to reconvene into regular session at 2:03pm passed with a motion by Bob Schoby and a second Melainie Sturm.

Denise Cada	Yes
Steve Callaghan	Yes

Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

5.2. Items from Closed Session

Motion Passed: I move to accept the resignation of Dr. Randall Gilson, Superintendent of Blair Community Schools, effective January 12, 2026 passed with a motion by Courtney Tabor and a second Bob Schoby.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

6.0. Adjournment

Motion Passed: I move to adjourn the meeting at 2:04pm passed with a motion by Nate Larsen and a second Bob Schoby.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

Angie Conety
Board Secretary

Randall Gilson, Ed.D.
Superintendent

Board of Education Special Meeting

December 1, 2025 5:00 PM

Blair Community Schools Central Office

1326 Park St., Blair NE 68008

Information concerning the Open Meeting Law, Chapter 84, Article 14 of Nebraska State Statutes, is attached to the online agenda for viewing. The online agenda can be viewed by visiting the Blair Community Schools website at www.blairschools.org.

1. Call to Order

Mrs. Kari Loseke, President, called the Board of Education Special meeting to order at 5:03pm.

2. Roll Call

Present Board Members: Denise Cada, Steve Callaghan, Ginger Fredericksen, Nate Larsen, Kari Loseke, Bob Schoby, Melaini Sturm and Courtney Tabor.

3. Pledge of Allegiance

Dr. Randall Gilson led the Board in the Pledge of Allegiance.

4. Comments from The Public

There were no public comments.

5. Items for Discussion

5.1. Interim and Permanent Search Process

Motion Passed: I move to hire the Nebraska Association of School Board (NASB) to facilitate the search process for both an interim superintendent and a permanent superintendent passed with a motion by Courtney Tabor and a second Bob Schoby.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

6. Closed Session

The Board of Education is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual. Reasons that meet this standard include but are not limited to: (a) strategy sessions with respect to collective bargaining, real estate matters, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body; (b) discussion regarding deployment of security personnel or devices; (c) investigative proceedings regarding allegations of criminal misconduct; (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; and (e) legal advice.

Motion Passed: I move to enter into Closed Session at 5:15pm for the protection of public interest on the discussion of collective bargaining and to receive legal advice and invite Tom Shearer to attend passed with a motion by Bob Schoby and a second Courtney Tabor.

Denise Cada	Yes
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Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

6.1. Closed Session Reconvened

Motion Passed: I move to reconvene into regular session at 7:11pm passed with a motion by Courtney Tabor and a second Bob Schoby.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

6.2. Items from Closed Session - None

7.0. Adjournment

Motion Passed: I move to adjourn the meeting at 7:12pm passed with a motion by Steve Callaghan and a second Courtney Tabor.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

Angie Conety
Board Secretary

Randall Gilson, Ed.D.
Superintendent

Blair Community Schools
 Financial Report to the Board of Education
 Cash-Bank Reconciliation
 November 30, 2025

11/01/2025 through 11/30/25

Book Balance

Beginning Balance		\$9,308,147.07
Total Receipts		\$1,211,573.64
Total Disbursements		-\$2,338,078.54
Reconciled Book Balance-Ending Balance		\$8,181,642.17

Bank Balance

Beginning Balance		\$517,059.47
Deposits	\$2,621,728.79	
Interest	\$139.43	
Total Receipts		\$2,621,868.22
Total Disbursements		-\$2,081,426.25
Bank Balance Ending Balance		\$1,057,501.44
Add Deposit in Transit		\$372,164.00
Less Outstanding Checks/Wires		-\$272,248.30
Reconciled Bank Balance-Ending Balance		\$1,157,417.14

Reconciled Balance		\$1,157,417.14
Total Investments		\$7,024,225.03
Total General Fund Balance		\$8,181,642.17

Leslie Watts

 Leslie Watts, Board of Education Treasurer

12/3/25

 Date

Blair Community Schools
 Financial Report to the Board of Education
 Building Fund
 November 30, 2025

11/01/2025 through 11/30/25

Beginning Balance	\$4,706,318.11
Total Receipts	\$22,614.53
Total Disbursements	-\$12,941.52
Building Fund Balance	\$4,715,991.12

Bank Balance

Bank Balance Ending Balance	\$467,722.88
Less Outstanding Checks/Wires	\$0.00
Reconciled Bank Balance	\$467,722.88
Total Investments	\$4,248,268.24
Total Building Fund Balance	\$4,715,991.12

Blair Community Schools
 Financial Report to the Board of Education
 Savings Depreciation
 November 30, 2025

11/01/2025 through 11/30/25

Beginning Balance	\$2,168,283.91
Total Receipts	\$4,648.46
Total Disbursements	-\$357,609.10
Savings Depreciation Fund Balance	\$1,815,323.27

Bank Balance

Bank Balance Ending Balance	\$1,823,544.77
Less Outstanding Checks/Wires	-\$8,221.50
Total Savings Depreciation Fund Balance	\$1,815,323.27

ACTIVITY FUND & STUDENT FEE FUND-CHECKS ISSUED IN NOVEMBER 2025 TO BE RATIFIED 12/10/2025

VENDOR	TOTAL	ORGANIZATION	DESCRIPTION
AMAZON CAPITAL SERVICES	\$159.78	DF/W ADV COUNCIL	ONE SCHOOL ONE BOOK
SCHOLASTIC BOOK FAIRS-8	\$4,828.86	AP ADVISORY COUNCIL	AP BOOK FAIR
HAUFF SPORTS	\$575.70	JR HIGH BOYS BASKETBALL	BADEN BASKETBALL
HAUFF SPORTS	\$575.70	JR HIGH BOYS BASKETBALL	BADEN BASKETBALLS
BRETT LEGRAND	\$350.00	8TH GRADE DANCE	7TH/8TH DANCE DJ
THE SIGN DEPOT	\$518.99	OBMS STUDENT SENATE	STUDENT SENATE SHIRTS
SPARTAN STORES LLC	\$288.49	OBMS STUDENT SENATE	TEACHER MEALS
SPARTAN STORES LLC	\$67.88	OBMS STUDENT SENATE	STUDENT SENATE FOOD
WASHINGTON COUNTY RELAY FOR LIFE	\$571.25	OBMS STUDENT SENATE	STUDENT SEN PINK OUT
WASHINGTON COUNTY FOOD PANTRY	\$865.13	OBMS STUDENT SENATE	DONATION
LINDSEY USSERY	\$709.20	8TH GRADE SHOW CHOIR	SHOW CHOIR CHOREO
AMAZON CAPITAL SERVICES	\$440.92	8TH GRADE SHOW CHOIR	SHOW CHOIR COSTUMES
BUENA VISTA HS	\$150.00	8TH GRADE SHOW CHOIR	REGISTRATION
ELKHORN NORTH VOCAL MUSIC	\$175.00	8TH GRADE SHOW CHOIR	SHOW CHOIR ENTRY
NSBA	\$90.00	OMS-NSAA DISTRICT MUSIC	ALL STATE AUDITION
WAYNE STATE COLLEGE	\$90.00	OMS-NSAA DISTRICT MUSIC	HONOE BAND FESTIVAL
AMAZON CAPITAL SERVICES	\$311.84	OBMS STUDENT SENATE	CONCESSION SUPPLIES
PEPSI CO	\$1,086.72	OBMS STUDENT SENATE	CONCESSION SUPPLIES
VISA	\$176.36	OBMS STUDENT SENATE	SAMS CLUB
VISA	\$454.41	OBMS STUDENT SENATE	SAMS CLUB
SCHOLASTIC BOOK FAIRS-8	\$2,139.86	OBMS STUDENT SENATE	OMS BOOK FAIR
COLLEGE BOARD-MRO	\$535.68	ADV. PLACEMENT TEST FEES	PSAT/NMSQT TEST FEES
HUDL	\$349.00	BOYS BASKETBALL	FASTSCOUT BBALL
HOLIDAY INN EXPRESS KEARNEY	\$676.00	CROSS COUNTRY	STATE XC LODGING
UNK ATHLETICS	\$250.00	CROSS COUNTRY	ENTRY FEE
TYLER SIECKE	\$65.10	FOOTBALL	EMPLOYEE MILEAGE
JOSHUA GRUBAUGH	\$75.00	FOOTBALL	OFFICIAL
CHRIS GOEDKEN	\$75.00	FOOTBALL	OFFICIAL
THOMAS HINRICHS	\$75.00	FOOTBALL	OFFICIAL
TREVOR LOGEMAN	\$75.00	FOOTBALL	OFFICIAL
SCOTT ZIMMER	\$75.00	FOOTBALL	OFFICIAL
BRAD GARLOCK	\$75.00	FOOTBALL	OFFICIAL
ALAN WIRTH	\$140.00	FOOTBALL	OFFICIAL
ZACHARY HUNNEL	\$75.00	FOOTBALL	OFFICIAL
AUSTIN NELSON	\$75.00	FOOTBALL	OFFICIAL
MICHAEL EDWARDS	\$75.00	FOOTBALL	OFFICIAL
MICHAEL HAGGE	\$75.00	FOOTBALL	OFFICIAL
MIKE BARTEK	\$75.00	FOOTBALL	OFFICIAL
JORDAN STEWARD	\$75.00	FOOTBALL	OFFICIAL
AARON DUEKER	\$125.00	FOOTBALL	FB ASSIGNING FEE
BRENT TRAVIS	\$140.00	FOOTBALL	OFFICIAL
TODD SENTER	\$140.00	FOOTBALL	OFFICIAL
TROY LANHAM	\$140.00	FOOTBALL	OFFICIAL
JIM POEHMAN	\$140.00	FOOTBALL	OFFICIAL
JEREMY CRUMP	\$140.00	FOOTBALL	OFFICIAL
REGG CARNES	\$140.00	FOOTBALL	OFFICIAL
KELVIN NESBIT	\$140.00	FOOTBALL	OFFICIAL
TYLER SIECKE	\$481.60	GIRLS SOFTBALL	EMPLOYEE MILEAGE
HOLIDAY INN HASTINGS	\$6,444.00	GIRLS SOFTBALL	STATE SOFTBALL HOTEL
NSAA	\$523.30	GIRLS SOFTBALL	DISTRICTS
HAUFF SPORTS	\$1,151.40	GIRLS BASKETBALL	BADEN BASKETBALL ELITE 28
HAUFF SPORTS	\$56.95	GIRLS BASKETBALL	SLIPP NOTT REFILL SHEETS
HAUFF SPORTS	\$95.60	GIRLS BASKETBALL	VINYL CONES (18 INCH ORAN
HAUFF SPORTS	\$54.39	GIRLS BASKETBALL	ESTIMATED SHIPPING/HANDLI
TYLER SIECKE	\$122.50	GIRLS GOLF	EMPLOYEE MILEAGE

VENDOR	TOTAL	ORGANIZATION	DESCRIPTION
S E SMITH & SONS	\$46.16	GIRLS GOLF	GIRLS GOLF SIGNS
PIONEER GOLF COURSE	\$198.75	GIRLS GOLF	PRACTICE ROUND
RIVER WILDS GOLF CLUB	\$2,000.00	GIRLS GOLF	9/16 GOLF OUTING
RIVER WILDS GOLF CLUB	\$2,000.00	GIRLS GOLF	9/17 2025 INDIVIDUAL
VISA	\$36.05	GIRLS GOLF	SCOTTSBLUFF CC
TYLER SIECKE	\$243.60	VOLLEYBALL	EMPLOYEE MILEAGE
DAVE DIBBEN	\$80.00	VOLLEYBALL	OFFICIAL
TAYLER KLASSEN	\$80.00	VOLLEYBALL	OFFICIAL
RON MCCRACKEN	\$110.00	VOLLEYBALL	OFFICIAL
DANIEL DIBBEN	\$110.00	VOLLEYBALL	OFFICIAL
ANGIE DIEHM	\$110.00	VOLLEYBALL	OFFICIAL
RON MCCRACKEN	\$110.00	VOLLEYBALL	OFFICIAL
BRANDON RAY	\$140.00	VOLLEYBALL	OFFICIAL
THARON FRED HEUSTON JR	\$140.00	VOLLEYBALL	OFFICIAL
ELOISE HIEMKE	\$190.00	VOLLEYBALL	OFFICIAL
LUKE WILLAMON	\$190.00	VOLLEYBALL	OFFICIAL
CANDYCE MCLEAREN	\$190.00	VOLLEYBALL	OFFICIAL
JACKIE WARRICK	\$190.00	VOLLEYBALL	OFFICIAL
JOHN HODGES	\$140.00	WRESTLING	OFFICIAL
MATBOSS LLC	\$599.00	WRESTLING	WRESTLING SOFTWARE
AMAZON CAPITAL SERVICES	\$114.71	BEAR TRACKS	JOURNALISM SUPPLIES
UNIVERSITY OF NEBRASKA LINCOLN	\$449.00	BEAR TRACKS	NHSPA FALL
WASHINGTON COUNTY FOOD PANTRY	\$1,868.75	NATIONAL HONOR SOCIETY	DONATION
VISA	\$227.16	F. F. A.	COSTCO
VISA	\$348.05	F. F. A.	COSTCO
VISA	\$5.47	F. B. L. A.	WALMART
VISA	\$69.08	F. B. L. A.	WALMART
SPARTAN STORES LLC	\$42.99	F. B. L. A.	FBLA FOOD
SPARTAN STORES LLC	\$58.63	F. B. L. A.	FBLA SUPPLIES
PEYTON BANKS	\$2,150.00	MUSICAL	MUSICAL CHOREOGRAPHY
AMAZON CAPITAL SERVICES	(\$30.99)	MUSICAL	CREDIT
AMAZON CAPITAL SERVICES	(\$26.99)	MUSICAL	CREDIT
POUNDS PRINTING INC	\$15.00	MUSICAL	MUSICAL POSTERS
POUNDS PRINTING INC	\$50.00	MUSICAL	MUSICAL POSTERS
S E SMITH & SONS	\$159.96	MUSICAL	MUSICAL SUPPLIES
AMAZON CAPITAL SERVICES	\$230.78	MUSICAL	MUSICAL SUPPLIES
THE SIGN DEPOT	\$60.00	CHEERLEADERS	CHEER SHIRTS
THE SIGN DEPOT	\$165.00	CHEERLEADERS	CHEER SHIRTS
THE SIGN DEPOT	\$1,862.76	CHEERLEADERS	CHEER SHIRTS
HAUFF SPORTS	\$285.50	SCIENCE & ROBOTICS CLUB	LARGE BLACK T-SHIRTS FOR
ROBOTICS EDUCATION & COMPETITION	\$85.00	SCIENCE & ROBOTICS CLUB	BROWNELL TALBOT
ROBOTICS EDUCATION & COMPETITION	\$90.00	SCIENCE & ROBOTICS CLUB	OMAHA SOUTH, TOM DICKEY
ROBOTICS EDUCATION & COMPETITION	\$90.00	SCIENCE & ROBOTICS CLUB	CONCORDIA MUSTANGS BLENDE
ROBOTICS EDUCATION & COMPETITION	\$90.00	SCIENCE & ROBOTICS CLUB	CONCORDIA MUSTANGS BLENDE
ROBOTICS EDUCATION & COMPETITION	\$90.00	SCIENCE & ROBOTICS CLUB	CONCORDIA MUSTANGS BLENDE
VISA	\$100.00	HS STUDENT SENATE	HARBOR FREIGHT
SIANNA-VERISA CHRISTY	\$500.00	SHOW CHOIR	SHOW CHOIR CHOREO
TRESONA MULTIMEDIA LLC	\$180.00	SHOW CHOIR	CHOIR MUSIC LICENSING
TRESONA MULTIMEDIA LLC	\$330.00	SHOW CHOIR	CHOIR MUSIC LICENSING
TRESONA MULTIMEDIA LLC	\$660.00	SHOW CHOIR	CHOIR MUSIC LICENSING
TRESONA MULTIMEDIA LLC	\$840.00	SHOW CHOIR	CHOIR MUSIC LICENSING
WAHOO HIGH SCHOOL	\$300.00	SHOW CHOIR	COURT OF CHAMPIONS
NEBR THESPIANS	\$4,975.00	THESPIANS	STATE THESPIAN FEES
NEBRASKA MUSIC EDUCATION ASSOCIATIO	\$502.00	TRI-M	2025 TRI-M SYMPOSIUM STUD
TYLER SIECKE	\$57.40	ALL SPORTS	EMPLOYEE MILEAGE
THOMAS LEGRAND	\$108.00	ALL SPORTS	FALL WORKER

VENDOR	TOTAL	ORGANIZATION	DESCRIPTION
JUSTIN KRAMER	\$108.00	ALL SPORTS	FALL WORKER
WYATT LOFTIS	\$27.00	ALL SPORTS	FALL WORKER
HUNTER BARBER	\$27.00	ALL SPORTS	FALL WORKER
BRADY WOLFF	\$54.00	ALL SPORTS	FALL WORKER
TENNYSON LARSEN	\$54.00	ALL SPORTS	FALL WORKER
ISREAL TINOCO	\$54.00	ALL SPORTS	FALL WORKER
JARED KROS	\$162.00	ALL SPORTS	FALL WORKER
BO MEIER	\$216.00	ALL SPORTS	FALL WORKER
JUSTIN KRAMER	\$300.00	ALL SPORTS	CUSTODIAL WORK
LEVI BEYER	\$300.00	ALL SPORTS	CUSTODIAL WORK
NOLAN WOLFE	\$300.00	ALL SPORTS	CUSTODIAL WORK
MEDCO SUPPLY INC.	\$2,944.96	ALL SPORTS	TRAINING ROOM SUPPLY
WASHINGTON COUNTY BANK	\$252.28	ALL SPORTS	BANK DEPOSIT SLIP SUPPLIES
WILLIAM MEIER	\$3.00	ALL SPORTS	POP MACHINE REFUND
BSN SPORTS	\$920.00	CAMP-BOYS BASKETBALL	HOME/AWAY JERSEY & SHORTS
BSN SPORTS	\$64.40	CAMP-BOYS BASKETBALL	ESTIMATED SHIPPING/HANDLI
HAUFF SPORTS	\$983.72	CAMP-BOYS BASKETBALL	NIKE DRI-FIT MEN'S LONG-S
CARSON NORINE	\$6.26	CAMP-CROSS COUNTRY	MUSIC FOR XC VIDEO
CARSON NORINE	\$419.46	CAMP-CROSS COUNTRY	XC CHOACH APPAREL
CARSON NORINE	\$7.80	CAMP-CROSS COUNTRY	XC SENIOR GIFTS
BLAIR COMMUNITY SCHOOLS	\$2,500.00	CAMP-FOOTBALL	D. FLYNN
BLAIR COMMUNITY SCHOOLS	\$2,000.00	CAMP-SOFTBALL	SOFTBALL CAMP PAYOUT
MACKENZIE NOVICKI	\$300.00	CAMP-SOFTBALL	SOFTBALL CAMP
HAUFF SPORTS	\$208.00	CAMP-GIRLS BASKETBALL	ADIDAS MEN'S HALF-ZIP HOO
HAUFF SPORTS	\$1,077.00	CAMP-GIRLS GOLF	GIRLS GOLF POLOS
BLAIR COMMUNITY SCHOOLS	\$200.00	CAMP-VOLLEYBALL	L. ANDERSON
BLAIR COMMUNITY SCHOOLS	\$400.00	CAMP-VOLLEYBALL	C. POTTER
JESS LANSMAN	\$432.34	CAMP-VOLLEYBALL	VB CAMP SUPPLIES
HAUFF SPORTS	\$819.26	CAMP-VOLLEYBALL	FIRST TOUCH VOLLEYBALL
JESS LANSMAN	\$149.66	CAMP-VOLLEYBALL	TAYLOR QUIK PIK
JESS LANSMAN	\$50.07	CAMP-VOLLEYBALL	COUNTRY GARDENS
WYHE'S CHOICE FUNDRAISING	\$901.00	F. B. L. A.	PASTRY PUFFIN SALE
VISA	\$644.60	HS STUDENT SENATE	PICO TEXTILES
VISA	\$708.91	BHS CONCESSIONS	SAMSLUB.COM
BLAIR RADIO	\$18,000.00	ALL SPORTS - ADVERTISING	BSDN BROADCASTING
HARVEST MOON PUMPKIN PATCH	\$630.00	FIELD TRIP ADMISSIONS	KDG FIELD TRIP
GOPHER SPORT	\$899.00	DF/W ADV COUNCIL	71-930 ULTRAPLAY PLAYGROU
GOPHER SPORT	\$59.95	DF/W ADV COUNCIL	42-547 GREEN THROW DOWN B
GOPHER SPORT	\$59.95	DF/W ADV COUNCIL	42-544 RED THROW DOWN BAS
GOPHER SPORT	\$59.95	DF/W ADV COUNCIL	42-546 YELLOW THROW DOWN
GOPHER SPORT	\$151.03	DF/W ADV COUNCIL	ESTIMATED SHIPPING/HANDLI
HARVEST MOON PUMPKIN PATCH	\$630.00	FIELD TRIP ADMISSIONS	KDG FIELD TRIP
DIETZE MUSIC HOUSE	\$22.50	BAND INSTRUMENT USEAGE	BAND SUPPLIES
DIETZE MUSIC HOUSE	\$35.00	BAND INSTRUMENT USEAGE	BAND SUPPLIES
MARLON POLK	\$110.00	JR HIGH BOYS BASKETBALL	OFFICIAL
CHRISTOPHER JANDA	\$110.00	JR HIGH BOYS BASKETBALL	OFFICIAL
CHRISTOPHER JANDA	\$110.00	JR HIGH BOYS BASKETBALL	OFFICIAL
MIKE WALKER	\$110.00	JR HIGH BOYS BASKETBALL	OFFICIAL
CHRISTOPHER JANDA	\$110.00	JR HIGH BOYS BASKETBALL	OFFICIAL
KYLE DEBUSE	\$110.00	JR HIGH BOYS BASKETBALL	OFFICIAL
CLIFFTON SHELDON	\$80.00	JR HIGH FOOTBALL	OFFICIAL
HAUFF SPORTS	\$688.00	JR HIGH FOOTBALL	FOOTBALL HELMETS
HAUFF SPORTS	\$2,376.00	JR HIGH FOOTBALL	MS FB JERSEYS
JESSICA SHARP	\$110.00	JR. HIGH VOLLEYBALL	OFFICIAL
HAUFF SPORTS	\$396.00	JR. HIGH WRESTLING	WRESTLING MAT TAPE
WYNN FANGMEIER	\$110.00	JR HIGH GIRLS WRESTLING	OFFICIAL

VENDOR	TOTAL	ORGANIZATION	DESCRIPTION
SHAWN FLETCHER	\$110.00	JR HIGH GIRLS WRESTLING	OFFICIAL
HAUFF SPORTS	\$396.00	JR HIGH GIRLS WRESTLING	WRESTLING MAT TAPE
WINNEBAGO HIGH SCHOOL	\$125.00	JR HIGH GIRLS WRESTLING	GIRLS WR ENTRY FEE
ARLINGTON PUBLIC SCHOOLS	\$100.00	JR HIGH GIRLS WRESTLING	GIRLS WR ENTRY
DIETZE MUSIC HOUSE	\$19.12	BAND INSTRUMENT USEAGE	BAND SUPPLIES
DIETZE MUSIC HOUSE	\$22.50	BAND INSTRUMENT USEAGE	BAND SUPPLIES
DIETZE MUSIC HOUSE	\$102.70	BAND INSTRUMENT USEAGE	BAND SUPPLIES
DIETZE MUSIC HOUSE	\$123.00	BAND INSTRUMENT USEAGE	BAND SUPPLIES
STEVE WEISS MUSIC	\$67.90	BAND INSTRUMENT USEAGE	ITEM #SW-QDC
STEVE WEISS MUSIC	\$8.95	BAND INSTRUMENT USEAGE	ESTIMATED SHIPPING/HANDLI
SPARTAN STORES LLC	\$21.36	HOME EC LAB FEES	BHS FCS SUPPLIES
VISA	\$245.13	HOME EC LAB FEES	WALMART.COM
VISA	\$614.29	HOME EC LAB FEES	COSTCO
MATHESON TRI-GAS INC	\$80.41	VOCATIONAL EDUCATION	WELDING SUPPLIES
S E SMITH & SONS	\$169.96	VOCATIONAL EDUCATION	SHOP SUPPLIES
S E SMITH & SONS	\$314.06	VOCATIONAL EDUCATION	SHOP SUPPLIES
SKUTT CATHOLIC HIGH SCHOOL	\$150.00	CROSS COUNTRY	XC ENTRY FEE
HAUFF SPORTS	\$935.90	FOOTBALL	FB HELMET DECALS
HAUFF SPORTS	\$570.98	GIRLS SOFTBALL	SOFTBALL UNIFORMS
NEBR FFA ASSOCIATION	\$25.00	F. F. A.	4580 REGISTRATION
FBLA PBLA INC	\$15.00	F. B. L. A.	STATE FEES
FBLA PBLA INC	\$150.00	F. B. L. A.	STATE FEES
UNIVERSAL DANCE ASSOCIATION	\$450.00	DANCE TEAM	DANCE REGIONALS
AMAZON CAPITAL SERVICES	\$157.95	SHOW CHOIR	SHOW CHOIR COSTUMES
MELISSA ADLER	\$75.00	STUDENT ACTIVITY PASSES	REFUND-STUDENT ACTIVITY CARD

GENERAL FUND CLAIMS - 12/08/2025

VENDOR	AMOUNT	DESCRIPTION
ABE'S TRASH SERVICE INC	\$3,856.15	TRASH SERVICES
ADAMS PIANO SERVICE	\$75.00	CONTRACTED PIANO TUNING (BHS)
AJ'S SERVICE AND REPAIR INC	\$1,807.24	BUS & VAN REPAIRS & MAINTENANCE
ALBIREO ENERGY	\$550.00	HVAC REPAIRS (DF)
AMAZON CAPITAL SERVICES	\$1,934.20	PRESCHOOL SUPPLIES, OFFICE SUPPLIES, CLASSROOM SUPPLIES, CUSTODIAL/MAINTENANCE SUPPLIES, LIBRARY BOOKS & SUPPLIES
ARBOR FAMILY COUNSELING	\$625.00	ONSITE COUNSELING SERVICES- OCT25
BIL-DEN GLASS	\$10,084.80	DOOR REPAIRS & NEW DOOR OPERATORS(DF, AP, OMS, BHS)
BLAIR ACE HARDWARE	\$213.07	GROUNDS SUPPLIES, MAINTENANCE/CUSTODIAL SUPPLIES
BOMGAARS	\$85.12	GROUNDS SUPPLIES, TRANSPORTATION SUPPLIES
BRIDGETTE OLSON	\$23.24	EMPLOYEE MILEAGE
CAPITAL BUSINESS SYSTEMS INC	\$5,609.98	COPIER SERVICES
CAREER SAFE	\$665.00	OSHA TRAINING
CAROLINA BIOLOGICAL SUP CO	\$279.65	AG ED SUPPLIES (BHS)
CARQUEST AUTO PARTS	\$50.95	BUS AND VEHICLE PARTS
CISSY JENNINGS	\$1,365.84	PARENT MILEAGE
CITY OF BLAIR	\$4,173.55	UTILITY - WATER/SEWER
CITY OF BLAIR	\$9,605.44	SRO - NOV25 & DEC25
CJ'S TREE SERVICE	\$2,100.00	INSURANCE CLAIM- TREE REMOVAL AT ARBOR PARK
CONJUGUEMOS	\$45.00	ONLINE ANNUAL SUBSCRIPTION- SPANISH CLASS (BHS)
CORNHUSKER INTERNATIONAL TRUCKS	\$149.78	BUS REPAIRS
COUNTRY TIRE	\$37.18	SUBURBAN REPAIRS
CPI TELECOM	\$325.00	PHONE SYSTEM REPAIRS
CUMMINS SALES AND SERVICE	\$883.21	DF GENERATOR REPAIRS
DICK'S ELECTRIC	\$3,747.75	ELECTRICAL REPAIRS (DF,AP,OMS,BHS)
EAKES OFFICE PLUS	\$117.13	FAX SERVICES- NOV25
EDUCATIONAL SERVICE UNIT #2	\$26,487.85	SPED STUDENT BEHAVIOR PROGRAM TUITION (OCT, NOV, DEC)
EDUCATIONAL SERVICE UNIT #3	\$51,199.87	SPED CONTRACT SERVICES (VISION, SLP, EC COORDINATOR, SCHOOL PSYCH) & BROOKE VALLEY SPED STUDENT TUITION
ENTERPRISE PUBLISHING CO INC	\$309.66	LEGAL NOTICES
FAIRWAY OIL CO	\$7,499.30	BUS & VEHICLE FUEL (NOV25)
FANNIN MUSICAL PRODUCTIONS LLC	\$1,750.00	MARCHING BAND MUSIC
FASTWYRE BROADBAND CABLE	\$2,241.81	TELEPHONE & NETWORK SERVICES
GIMKIT INC	\$650.00	SOFTWARE SUBSCRIPTION (OMS MATH)
GOODWILL INDUSTRIES INC	\$23,425.00	SPED WORK EXPERIENCE- OCT25
GRAINGER	\$69.16	GROUNDS & MAINTENANCE SUPPLIES
GREENWAY YARD AND LANDSCAPE	\$950.00	WINTERIZE SPRINKLERS
GRUNWALD MECHANICAL	\$14,147.96	PLUMBING REPAIRS & FAUCET INSTALL (DF, AP, OMS, BHS, N)
HD SUPPLY INC	\$650.02	MECHANICS CLASS SUPPLIES, CUSTODIAL SUPPLIES
HEARTLAND FOUNDATION	\$3,995.00	SPED STUDENT TUITION- NOV25
IDEAL PURE WATER	\$409.89	PURIFIED WATER SUPPLIES
INSPIRA FINANCIAL	\$367.65	FLEX PLAN FEES (OCT/NOV25)
J F AHERN CO	\$1,273.00	FIRE SPRINKLER INSPECTIONS & REPAIRS
J W PEPPER & SON INC.	\$969.97	BAND MUSIC AND VOCAL MUSIC
JESSICA KOEHN	\$12.60	EMPLOYEE MILEAGE
JOHNNY'S SELECTED SEEDS	\$1,035.90	CTE GRANT SUPPLIES (BHS)
JOSTENS	\$21.15	GRADUATION DIPLOMAS
KEYMASTERS LOCKSMITH	\$75.00	BUILDING KEYS SUPPLIES
KYLIE CHUDOMELKA	\$1,291.08	PARENT MILEAGE
LARRY'S BOILER SERVICE	\$4,565.10	BOILER REPAIRS
LESLEY WARD	\$25.16	EMPLOYEE MILEAGE
MACGILL & CO	\$554.20	DISTRICT HEALTH OFFICE SUPPLIES
MARCI REED	\$1,372.00	PARENT MILEAGE
MARZANO EVALUATION CENTER	\$5,000.00	MARZANO SOFTWARE SUBSCRIPTION
MECHANICAL SYSTEMS INC	\$15,453.74	HVAC REPAIRS (S, DF, AP, OMS, BHS)
MEMORIAL COMMUNITY HOSPITAL	\$70.00	BUS DRIVER PHYSICAL
NANNEN PHYSICAL THERAPY	\$21,195.86	CONTRACTED OCCUPATIONAL THERAPY & PHYSICAL THERAPY
NASB	\$700.00	BOARD MEMBER TRAINING
NEBR SAFETY CENTER	\$895.00	BUS DRIVER TRAINING
OFFICE DEPOT	\$3,675.47	PRINT CENTER SUPPLIES, PAPER SUPPLIES, CLASSROOM SUPPLIES
OMAHA PUBLIC POWER DISTRICT	\$27,917.03	UTILITY - ELECTRICTY
ONE SOURCE BACKGROUND CHECK COMPANY	\$189.50	BACKGROUND CHECKS
PAINTIN PLACE CERAMICS INC	\$1,260.00	ART CLASS SUPPLIES (BHS)
PEST SOLUTIONS 365	\$750.00	PEST CONTROL
POUNDS PRINTING INC	\$1,631.00	BHS PRINCIPAL OFFICE SUPPLIES
PRIMERA TECHNOLOGY INC	\$3,271.00	CTE GRANT SUPPLIES (BHS), PERKINS GRANT- INK PRINTER (BHS)
REALITYWORKS	\$8,905.99	PERKINS GRANT- AG ED EQUIPMENT (BHS)
RISE DISPLAY	\$2,999.00	CTE GRANT- TECHNOLOGY SUPPLIES (BHS)
S & S PUMPING SERVICE	\$300.00	PUMP GREASE TRAP
SCHMIDT SPEECH LANG PATHOLOGY LLC	\$5,836.32	SPED CONTRACTED SPEECH PATHOLOGIST
SCHOOL SPECIALTY LLC	\$155.84	ART SUPPLIES (DF)
SCRIPPS NAT'L SPELLING BEE	\$206.50	SPELLING BEE REGISTRATION
SMITTY'S AUTO SERVICE	\$93.84	SUBURBAN REPAIRS
SPARTAN STORES LLC	\$551.66	SPED SUPPLIES, OMS FCS SUPPLIES, MAINTENANCE SUPPLIES
SPORTS FACILITY MAINTENANCE LLC	\$551.00	BASKETBALL HOOP BACKSTOP REPAIRS
STAPLES BUSINESS ADVANTAGE	\$166.02	PRINT CENTER SUPPLIES

STERICYCLE INC	\$215.21	SHREDDING SERVICES
STRATUS BUILDING SOLUTIONS	\$20,236.00	CUSTODIAL CONTRACT SERVICES- DEC25
THE HOME DEPOT PRO	\$2,016.49	CUSTODIAL SUPPLIES
THE OMNI GROUP	\$27.00	403B FEE - OCT25 & NOV25
THE SIGN DEPOT	\$43.00	NEW BUS DECALS
THERMO KING CHRISTENSEN	\$503.97	BUS DIESEL EXHAUST FLUID SUPPLIES
THREE RIVERS DISTRICT HEALTH DEPT	\$2,050.00	CPR TRAINING
TY'S OUTDOOR POWER & SERVICE	\$484.00	GROUNDS TRUCK REPAIR
TYLER NEBRASKA	\$460.00	BUS DRIVER LICENSES
TYLER SIECKE	\$101.22	EMPLOYEE MILEAGE
UNITE PRIVATE NETWORKS LLC	\$839.11	NETWORK SERVICES - DEC25
UNIVERSITY OF NEBRASKA LINCOLN	\$184.00	HAL MATH BOWL REGISTRATION FEE
US POSTAL SERVICE	\$626.00	PO BOX RENTAL
VERIZON	\$10.02	DISTRICT MIFI SERVICES
WASHINGTON CO CHAMBER OF COMMERCE	\$250.00	BRONZE LEVEL MEMBERSHIP
WEST MUSIC	\$33.00	VOCAL MUSIC SUPPLIES (DF)
Summary	\$323,611.40	

GENERAL FUND-CHECKS ISSUED TO BE RATIFIED 12/8/2025

VENDOR	TOTAL	DESCRIPTION
VISA	2,673.31	OFFICE SUPPLIES, SIXPENCE GRANT FAMILY ENGAGEMENT SUPPLIES, MUSIC EDUCATION TRAINING & MEMBERSHIPS, LODGING FOR STAFF TRAINING, VEHICLE FUEL, CLASSROOM SUPPLIES/MATERIALS/EQUIPMENT, MEETING EXPENSES, ONLINE SOFTWARE PROGRAM REGISTRATION FEES
Summary	\$2,673.31	

GENERAL FUND-NOVEMBER 2025 PAYROLL & BENEFITS TO BE RATIFIED 12/8/2025

GROSS PAYROLL	\$1,480,164.99	GROSS SALARY & WAGES
NET PAYROLL - DIRECT DEPOSITS	\$1,053,588.31	NET PAY CHECKS- DIRECT DEPOSIT TOTALS
NET PAYROLL - MANUAL CHECKS	\$1,182.23	NET PAY CHECKS - MANUAL CHECK TOTALS
NEBRASKA REVENUE NEB EPAY.	\$53,171.85	NE STATE W/H
OMNI FINANCIAL1 CORP COLL	\$6,408.66	P/R DEDUCTION - 403(B) INVESTMENTS
OUTGOING WIRE TO US TREASURY	\$348,974.54	FEDERAL W/H, FICA W/H & FICA TAXES
RETIREMENT	\$224,000.56	RETIREMENT DEDUCTION & BENEFIT
VISION SERVICE PLAN INSURANCE CO	1,729.98	P/R DEDUCTION - VISION INSURANCE
NATIONAL INSURANCE SERVICES OF WI	5,682.15	EMPLOYEE LTD & LIFE INSURANCE BENEFITS
SECTION 125	6,911.94	P/R DEDUCTION - FLEX PLAN CONTRIBUTIONS
BLUE CROSS BLUE SHIELD	294,092.39	EMPLOYEE HEALTH & DENTAL INSURANCE
CREDIT MANAGEMENT SERVICES	309.14	P/R DEDUCTION - GARNISHMENT
DISTRICT COURT OF LANCASTER COUNTY	645.00	P/R DEDUCTION - GARNISHMENT
GURSTEL LAW FIRM	340.40	P/R DEDUCTION - GARNISHMENT
NORTHERN RESTORATION	418.69	P/R DEDUCTION - GARNISHMENT
ERIN MCCARTNEY	185.00	P/R DEDUCTION - GARNISHMENT

SAVINGS DEPRECIATION FUND-CHECKS ISSUED TO BE RATIFIED 12/8/2025

VENDOR	TOTAL	DESCRIPTION
TRUCK CENTER COMPANIES	149,650.00	2026 THOMAS SCHOOL BUS -71 PASSENGER
TRUCK CENTER COMPANIES	146,570.00	2026 THOMAS SCHOOL BUS-30 PASSENGER + 1 WITH WHEEL CHAR LIFT (SPED)
WOODHOUSE FORD	65,241.00	2026 FORD TRANSIT-350 VAN
WOODHOUSE FORD	65,241.00	2026 FORD TRANSIT-350 VAN
Summary	\$426,702.00	

LUNCH FUND-CHECKS ISSUED TO BE RATIFIED 12/8/2025

VENDOR	TOTAL	DESCRIPTION
TAHER INC	128,473.60	FOOD SERVICE MANAGEMENT - OCT25
Summary	\$128,473.60	

BOND FUND CLAIMS 12/8/2025

VENDOR	TOTAL	DESCRIPTION
BOK FINANCIAL	\$110,587.98	BOND DEBT SERVICE - INTEREST, PAYING AGENT FEE
Summary	\$110,587.98	

LUNCH FUND CLAIMS 12/8/2025

VENDOR	TOTAL	DESCRIPTION
MELISSA ADLER	\$53.30	STUDENT LUNCH ACCOUNT REFUND
TAHER	\$102,800.45	FOOD SERVICE MANAGEMENT - NOV25
Summary	\$102,853.75	

BUILDING FUND CLAIMS 12/8/2025

VENDOR	TOTAL	DESCRIPTION
MECHANICAL SYSTEM	\$27,915.00	HEAT PUMP REPLACEMENT AND NEW BAG FILTER INSTALLATION (DF)
Summary	\$27,915.00	

SAVINGS/DEPRECIATION FUND CLAIMS 12/8/2025

VENDOR	TOTAL	DESCRIPTION
STERLING COMPUTER CORPORATION	\$5,293.45	FORTISWITCH INSTALLATION (BUS BARN, DF, KRANTZ)
95 PERCENT GROUP	\$127.80	STUDENT WORKBOOKS
Summary	\$5,421.25	



Blair Community Schools Foundation Bear-y Merry Grant Program



Application for Classroom Grants (Up to \$500)

Instructions

The Bear-y Merry Grant Program by the Blair Community Schools Foundation invites teachers to apply for funding to support STREAM (Science, Technology, Reading, Engineering, Arts, and Math) classroom improvements. Funding is available for initiatives that enhance the classroom environment, advance student success, or address key needs identified by the teacher. The program allows educators to obtain supplies, admissions, or access to resources that will enhance the student education experience. These resources are designed to foster creativity in learning and provide innovative ways to engage students. The maximum total funding per application is \$500.

Please complete every section of this application and submit to the Blair Community Schools Foundation at board@blairschoolsfoundation.org.

Applications are due no later than **November 25, 2025**.

Applicant Information

Name of Teacher:	
School Name:	
Grade / Class:	
Email Address:	
Phone Number:	

Funding Information

You may combine multiple projects or resources into a single funding request.

Project or Resource Title:	
Brief Description:	
Why is this important to your classroom?	
Timeline:	
Funding Amount (Up to \$500):	

Additional Ideas

List other classroom needs that could be reviewed if additional funding becomes available.

Title / Description	Estimated Cost

Signature

Please ensure your request is reviewed/approved by your principal and compatible with BCS programs/technology guidelines and the adopted curriculum.

Teacher's Signature:	
Date:	

The Blair Community Schools Foundation values the dedication and innovation of our teachers. By supporting STREAM projects, we empower educators to inspire students, spark curiosity, and make a lasting impact in their classrooms. Together, we can create meaningful learning experiences and help every child reach their full potential.

Approved grants will be awarded the week of **December 15, 2025**.

Thank you for your dedication to improving your school.

Blair Community Schools Foundation

- Jen Barrow
- Cindy Beyerink
- Wyatt Leehy
- Mikki Mullally
- Teresa Preister
- John Reuter
- Brooke Shallberg
- Megan Starzyk

Policy/Curriculum Committee Meeting Minutes

Monday, November 17, 2025

Call to Order at 12:00pm

Central Office

Committee Members Present: Denise Cada (Chair)

Absent Committee Members: Melaini Sturm and Ginger Fredericksen

Others Present: Dr. Randall Gilson, Courtney Tabor, and Angie Conety

1. Old Business

A. Facility Use Handbook

Dr. Gilson presented a draft of the Facility Use Handbook, developed from feedback from previous discussions. The handbook outlines the policies, procedures, and expectations for community use of Blair Community Schools facilities. It is intended to ensure fairness, transparency, and fiscal responsibility while promoting positive partnerships between the district and community organizations. The committee would like to present the handbook for its first reading to the Board of Education meeting on December 8, 2025 for approval.

A motion may be brought at the December 8, 2025 Board of Education meeting **to approve on first reading the Facility Use Handbook as presented.**

B. Accounting Software – eFinance

Last month Dr. Gilson recommended the district either adopt a new accounting system or investigate fuller use of the current eFinance system. Dr. Gilson has been in discussions with Software Unlimited, which provided a Zoom presentation to the district staff. Software Unlimited is widely used in Nebraska (about 65% of districts), offers a 60-day implementation, free annual training, strong regional support, user-friendly tools for small districts, user remote access, and assigns a personal coordinator during conversion. A key concern with eFinance is its lack of integration and limited visibility for principals.

Cost comparisons initially showed eFinance at \$30,000/year and Software Unlimited at \$12,000-\$15,000/year. However, ESU#3 informed Dr. Gilson that the district's share has risen drastically because Elkhorn and Papillion are no longer using eFinance, increasing the cost for the remaining districts. The district's new portion is \$51,225, the second payment on a three-year contract running through July 1, 2027. The committee questioned how those districts could exit their contract early if the district was told the contract must run through 2027. Dr. Gilson will investigate this and report back to the Finance Committee at their December 2, 2025 meeting.

C. 18-21 Pioneer Learning Center (PLC)

Dr. Gilson reviewed the 18-21 Transition Program and discussed future opportunities for students as the district works to strengthen services. Blair has expanded the amount of time the 18-21 students attend the Pioneer Learning Center (PLC). Beginning today, Monday, November 17th, students will be picked up from the PLC in Fort Calhoun at 3:00pm., Monday through Thursday. For families who requested Friday attendance, Friday programming at PLC will also begin this week.

In addition, Dr. Gilson and Mr. Gutschow met with Tami Huff, a retired Blair High School ACP teacher who now works at AGI (Angel Guardians, Inc.) in Omaha, Nebraska to better understand available opportunities and transition supports. Mrs. Huff invited them and the School Board to

tour transition program sites, AGI and Immanuel Hospital, to gain firsthand insight into program operations and supports.

D. Building Improvement Tours

On Tuesday, December 9th, Dr. Gilson has scheduled a districtwide facilities walkthrough with the Board of Education and Architect Eileen Korth to review the needs identified by the Ad Hoc Committee and to begin developing a plan for contracting with Eileen to obtain construction cost estimates. The touring will be for each building with board members and building administrators, beginning at 7:30am at the Blair High School, followed by walkthroughs at Otte Middle School, Arbor Park Elementary, and South Early Childhood Center.

2. New Business

E. Quiz Bowl Champions

Dr. Gilson reported that HAL (High Ability Learners) instructors took an amazing group of 4th and 5th graders to the ESU HAL Quiz Bowl Competition. After eight rounds, one of our Blair Elementary HAL teams was crowned champions, defeating an all-6th grade team in the championship.

F. Evoniks International Day of Women in Science

Evonik celebrates the International Day of Women in Science by holding community events, highlighting its female scientists and encouraging women to pursue STEM (Science, Technology, Engineering, and Mathematics) careers. It is observed annually on February 11th and Blair Community Schools will be participating in it in 2026.

G. High School Job Fair

On Thursday, November 13th, Blair High School hosted a Career Fair & Trades Expo organized by the Washington County Chamber of Commerce and the Gateway Development Corporation, that featured around 22 local businesses. The students were able to have the opportunity to network, explore different career options, and get to know the local businesses that make our community thrive.

H. iObservation

iObservation is an electronic tool used by the district to support administrators in evaluating teachers. The annual fee is \$5,000 and would require Board approval. The district started using this a couple of years ago as a tool to use on the Marzano Teacher Evaluation Model, a research-based framework for evaluating and improving teacher effectiveness by focusing on specific instructional strategies and behaviors that correlate with student academic achievement. The committee requests that the Finance Committee review it with feedback from Erin Field, District Director of Curriculum and Assessment, on its effectiveness and staff reception.

I. Swimming Coop with Fremont

In 2023, Blair entered into a cooperative swimming partnership with Fremont Public Schools as a pay to play activity. Dr. Gilson reported on historical swim team participation and payment data and noted Mr. Shearer mentioned at last month's Finance meeting that some students had not paid last school year. Dr. Gilson contacted the parent who raised concerns about program costs at the November 10th Board meeting and discussed options including asking the Blair Community Schools Foundation and Blair Bear Backers for annual donations, offering a payment plan, and organizing fundraisers he could lead to cover each student's yearly fee.

J. EverRise Presentation for all Staff

Erin Field proposes hiring EverRise for a January Professional Development Day. EverRise specializes in building supportive school cultures where educators feel empowered and recognized, directly boosting student engagement and success. Their professional development blends research-driven strategies with emotional intelligence, engaging staff in reflection and evidence-based practices. EverRise’s programs are underpinned by data showing improvements in teacher satisfaction, retention, and student outcomes. The fee for this service is \$5,000 plus expenses and requires Board approval. The committee requests that the Finance Committee review the proposal prior to a recommendation for approval.

K. Next Scheduled Policy Committee Meeting

Monday, December 15, 2025 at 12:00pm.

3. Adjournment

L. Adjournment:

The committee adjourned at 1:10pm.

Buildings, Grounds, and Transportation Committee Meeting Minutes

Monday, October 1, 2025

Call to Order at 12:00pm

Central Office

Committee Members Present: Steve Callaghan (Chair), Denise Cada, and Nate Larsen

Also Present: Dr. Randall Gilson, Tyler Siecke, and Angie Conety

1. Old Business

A. Building Improvement Tours

On Tuesday, December 9th, Dr. Gilson has scheduled a districtwide facilities walkthrough with the Board of Education and Architect Eileen Korth to review the needs identified by the Ad Hoc Committee and to begin developing a plan for contracting with Eileen to obtain construction cost estimates. The touring will be for each building with board members and building administrators, beginning at 7:30am at the Blair High School, followed by walkthroughs at Otte Middle School, Arbor Park Elementary, and South Early Childhood Center.

B. Facility Usage Handbook

Dr. Gilson presented a draft of the Facility Usage Handbook for review, which the Policy Committee has been developing. They have been working on clarifying fee structures, and defining roles and responsibilities. The BG&T Committee discussed rental fees, custodial requirements, application procedures, roles and responsibilities, and concession stand management. The Policy Committee will be presenting it at the December 8th Board meeting for a first reading.

C. Bus Barn Internet Update

The Board approved Dick's Electric to bore a line from Otte Middle School (OMS) to the bus barn to provide a more stable internet connection; the boring and cable installation cost was \$16,385 and the work was completed on November 20th. Dick's Electric also provided a bid to run the same fiber and conduit from the bus barn to the BCAT Building in the amount of \$12,472.

The BCAT Building currently serves over 100 students in small engines, ATV, and automotive programs, with potential for program expansion. Installing the fiber and conduit would support its connectivity needs.

A motion may be brought at the December 8, 2025 Board of Education meeting to approve a quote from Dick's Electric for \$12,472 to complete the work of boring and cable installation from the bus barn to the BCAT Building for more stable internet connection.

2. New Business

D. Director of Operations Monthly Report – November 2025

Mr. Steinbeck shared a Director of Operations report. The report is attached to the agenda for viewing.

E. Arbor Park Custodian

Mike Jenny retired after 46 years of service, having missed only two non-bereavement days. Mr. Steinbeck has hired a replacement.

F. Grounds Crew

The district’s grounds crew is preparing for winter and changing weather by mowing when conditions permit, readying snow removal equipment, and stocking buildings with ice melt.

G. Nebraska Statewide Arboretum

Mr. Callaghan and Mr. Steinbeck met with two Nebraska Statewide Arboretum representatives on November 12th to tour Arbor Park Elementary’s grounds. The representatives were able to give us some insights on the Arboretum at Arbor Park and they suggested the school become a Landscape Steward Site by purchasing a \$150 annual membership, which would provide benefits such as discounted and free trees for Arbor Park, updated tree-identification placards, and access to workshops and events. The committee supports pursuing the Landscape Stewart Site membership.

H. Van(s) Purchase

Last month the Board approved buying two 10-passenger Ford Transit vans from Woodhouse Ford for \$128,582. Woodhouse reached out to Mr. Siecke and informed because another school canceled an order, two vans are available immediately (avoiding the previously expected 8-10 month wait). The interior height of the vans is higher and increases the price by \$950/each making each van \$64,241.00. The committee supports Mr. Siecke moving forward with purchasing the in-stock vans for the additional cost.

I. Next Scheduled BG&T Committee Meeting

Monday, December 22, 2025 at 12:00pm.

3. Adjournment

J. The meeting adjourned at 1:02 pm.

Finance Committee Meeting Minutes

Tuesday, December 2, 2025

Call to Order at 12:00pm

Central Office

Committee Members Present: Courtney Tabor (Chair), Kari Loseke, and Bob Schoby

Also Present: Dr. Randall Gilson, Tom Shearer, Erin Field, and Angie Conety

1. Old Business

A. 18-21 Pioneer Learning

Dr. Gilson reviewed the 18-21 Transition Program and discussed future opportunities for students as the district works to strengthen services. Blair has expanded the amount of time the 18-21 students attend the Pioneer Learning Center (PLC). Beginning today, Monday, November 17th, students will be picked up from the PLC in Fort Calhoun at 3:00pm., Monday through Thursday. For families who requested Friday attendance, Friday programming at PLC will also begin this week.

In addition, Dr. Gilson and Mr. Gutschow met with Tami Huff, a retired Blair High School ACP teacher who now works at AGI (Angel Guardians, Inc.) in Omaha, Nebraska to better understand available opportunities and transition supports. Mrs. Huff invited them and the School Board to tour transition program sites, AGI and Immanuel Hospital, to gain firsthand insight into program operations and supports.

B. Building Improvement Tours

On Tuesday, December 9th, Dr. Gilson has scheduled a districtwide facilities walkthrough with the Board of Education and Architect Eileen Korth to review the needs identified by the Ad Hoc Committee and to begin developing a plan for contracting with Eileen to obtain construction cost estimates. The touring will be for each building with board members and building administrators, beginning at 7:30am at the Blair High School, followed by walkthroughs at Otte Middle School, Arbor Park Elementary, and South Early Childhood Center.

C. Swim Team Fees

Mr. Shearer shared an update on the 2025-26 Swim Team cooperative partnership with Fremont Public Schools and the student fees associated with the activity.

D. Addendum to the 2025-26 Negotiated Agreement: Robotics Coach, Jr. High FFA, Reserve/9th Grade Coaches

Last month the committee discussed adding a Robotics coach to the co-curricular salary schedule in the 2025-26 Negotiated Agreement. Mr. Shearer is requesting an addendum to the 2025-26 Negotiated Agreement to add the Robotics Coach, Jr. High FFA Head position, and adjust the language for the 9th grade and reserve team coaches to be "9th/Reserve". The committee supports this recommendation.

A motion may be brought at the December 8, 2025 Board of Education meeting **to approve and add the recommended Addendum to the 2025-26 Negotiated Agreement as presented.**

E. Extended Contract Day Request – Agriculture Education

In October, a request was made to extend contract days for the middle school agriculture teacher to support the summer FFA and agriculture program, including travel outside the normal school year. Since then, the high school agriculture teacher submitted a pending resignation. The middle school agriculture teacher has been reassigned to the high school and her contract has been adjusted for the additional 10 extended

contract days the high school agriculture teaching position receives. The committee was supportive to include 10 extended contract days the next time the middle school agriculture teaching position gets refilled.

F. Interlocal Agreement 2025-26

The district received an interlocal agreement from Ralston Public Schools for additional services for students who are hearing impaired. Ralston has been providing these services in prior years.

A motion may be brought at the December 8, 2025 Board of Education meeting **to enter into Interlocal Agreement with Ralston Public Schools for servicing students who are hearing impaired for the 2025-26 school year as presented.**

G. Accounting Software

Last month, Dr. Gilson recommended the district change to a new accounting system, Software Unlimited. Discussions continued about whether making a software transition is the right long-term decision for the district. Mr. Shearer provided updated cost estimates received from Bill Pulte from ESU3 for the current Efinance software.

H. 2024-25 Audit

Dana F. Cole completed and submitted the district audit report to the Nebraska Department of Education (NDE) on November 5, 2025. For the year-end August 31, 2025, the report issues an unqualified (clean) opinion on the district's financial statements and includes notes to the financial statements, and unaudited supplemental information. The report also declared the auditors did not identify any internal control deficiencies that they considered to be a material weakness and did not report any findings with the Financial Statements.

A motion may be brought at the December 8, 2025 Board of Education meeting **to approve the year-end August 31, 2025 audit report from Dana F. Cole dated November 4, 2025 as presented.**

I. Board Audit of Finance

Mr. Shearer shared the November credit card statements and Amazon invoice for review as part of the ongoing Audit of Finance.

J. Labor Negotiations

Labor Negotiations began October 30, 2025. They met November 17, 2025 and is scheduled to meet on Thursday, December 4, 2025. A closed session is scheduled for the December 8, 2025 Board meeting for the discussion of collective bargaining.

2. New Business

K. Coached Professional Development Proposal (PD)

Erin Field presented a proposal to provide coach professional development (PD) through the Blair Bears Coach Exchange (BBCE) that was established in July 2024 to foster a collaborative environment among coaches within the 7-12 athletic system. The BBCE have held quarterly meetings addressing mentorship, collaboration, feeder programs, multi-sport participation, summer scheduling, and continuous education. The first year BBCE program coaches survey results; 90% of coaches felt purpose, 100% had topic input, 90% found it valuable, 80% implemented ideas, and 90% satisfied with frequency. Mrs. Field is requesting a \$5,000 annual line item added to the district budget for the BBCE to cover costs of outside speakers and the scheduled sessions. The committee requested additional information regarding the

program and the current professional development offered to coaches. Mrs. Field will report back to the committee.

L. EveRise Presentation

Erin Field presented a proposal to hire EverRise for a January Professional Development Day focused on teacher efficacy at an estimated cost of \$7,500 to cover two speakers and travel. EveRise brings recent, relevant data from similar Nebraska districts. Towards the end of the calendar year, educators often experience a natural dip in energy and motivation, making it a crucial time to re-center staff on their sense of purpose and the impact they make every day. The session aligns with accreditation and professional development goals.

A motion may be brought at the December 8, 2025 Board of Education meeting **to approve the hiring of EveRise for a January Professional Development Day for an estimated amount of \$7,500.**

M. iObservations – Administrator Evaluations

iObservation is an electronic tool used by the district to support administrators in evaluating teachers. The annual fee is \$5,000 and would require Board approval. The district started using this a couple of years ago on the Marzano Teacher Evaluation Model, a research-based framework for evaluating and improving teacher effectiveness by focusing on specific instructional strategies and behaviors that correlate with student academic achievement.

A motion may be brought at the December 8, 2025 Board of Education meeting **to approve the annual fee of \$5,000 for iObservation, an electronic tool used to support administrators in evaluation teachers.**

N. Food Service Advisory Committee

Mr. Shearer shared minutes from the November 20th Food Advisory Committee meeting.

O. Chromebook Buyback

Since the district switched from Chromebooks to iPads for its 1:1 technology initiative, Scott Macholan has been looking to salvage the Chromebooks. He contacted Julie Dulon with AGParts who quoted \$30,660 to purchase 898 machines ranging in condition from Grade A (like new) to Not Fully Functional.

A motion may be brought at the December 8, 2025 Board of Education meeting **to approve the sale of 898 used Chromebooks to AGParts in the amount of \$30,660.**

P. Retirement Contribution Rates for 2026-2027

NCSA (Nebraska Council of School Administrators) announced the state actuary reports that the school plan will have a funded ration of 102.1% for fiscal year 2026. By virtue of LB 645 (2025), the new employee rate will be 7.25% beginning July 1, 2026. The new employer rate will be 7.32% (7.25% multiplied by 101%) beginning July 1, 2026. Since the funded ratio will be over 100%, the state will not be required to make a contribution. The current rates for 2025-26 are 8.00% for employees and 8.08% for the district. Mr. Shearer projects this change will save the district around \$125,000 from July 1, 2026 – June 30, 2027.

Q. EMMA Filings

This has been tabled until next month's meeting. EMMA filings are due December 10, 2025.

R. Monthly Financials –November 2025

Mr. Shearer provided a quick financial recap of the monthly financials.

- General Fund, Tax Collections Analysis, and Cash Flow Forecasts.

S. Next Scheduled Finance Committee Meeting

Tuesday, January 6, 2025 at 12:00pm.

3. Adjournment

The meeting was adjourned at 2:19pm.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1

BLAIR COMMUNITY SCHOOLS

BLAIR, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Washington County School District No. 1
Blair Community Schools
Blair, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's basic financial statements as listed in the table of contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's basic financial statements. The supplementary information on pages 24 - 44 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 24 - 27 is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 24 - 27 are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 28 - 44 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2025, on our consideration of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Lincoln, Nebraska
November 4, 2025

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental activities				
Instruction	18,562,626	56,500	4,658,747	(13,847,379)
Student support services	2,740,562	500,850		(2,239,712)
Instructional support	1,115,380			(1,115,380)
General administration	2,145,661			(2,145,661)
Central and business services	421,824			(421,824)
Operation and maintenance of plant	2,683,599			(2,683,599)
Student transportation	650,448		110,152	(540,296)
State programs	16,345			(16,345)
Nutrition Program	1,238,801	548,376	352,310	(338,115)
Capital outlay	2,218,275			(2,218,275)
Debt service				
Principal	1,715,000			(1,715,000)
Interest	265,614			(265,614)
Other expenses	800			(800)
Total governmental activities	33,774,935	1,105,726	5,121,209	(27,548,000)

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
General receipts			
Taxes			
Property taxes - general purpose			11,615,261
Property taxes - debt service			1,595,993
Carline tax			6,505
Public power district sales tax			317,485
Motor vehicle taxes			1,962,358
Interest and penalties on taxes			43,496
Student fees			234,789
County fines and license fees			170,387
State aid			3,591,273
Other state and federal receipts			8,514,193
Interest			414,759
Other receipts			490,079
Total general receipts			28,956,578
Change in net position resulting from receipts and disbursements			1,408,578
NET POSITION, beginning of year			19,868,586
NET POSITION, end of year			21,277,164

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
ASSETS			
Cash and cash equivalents			18,022,166
Cash at county treasurer			<u>3,254,998</u>
TOTAL ASSETS			<u><u>21,277,164</u></u>
NET POSITION			
Restricted for			
Debt services			972,912
Capital projects			4,587,394
Nutrition Program			812,551
Unrestricted			<u>14,904,307</u>
TOTAL NET POSITION			<u><u>21,277,164</u></u>

See accompanying notes to financial statements.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds			Total Governmental Funds
	General Fund	Special Building Fund	Other Governmental Funds	
RECEIPTS				
Taxes				
Property taxes - general purpose	10,453,163	1,162,092	6	11,615,261
Property taxes - debt service			1,595,993	1,595,993
Carline tax	5,369	540	596	6,505
Public power district sales tax	262,105	26,328	29,052	317,485
Motor vehicle taxes	1,954,493	7,865		1,962,358
Interest and penalties on taxes	38,743		4,753	43,496
Tuition	56,500			56,500
Community service activities	2,100			2,100
Rental of school equipment and facilities	6,350			6,350
Local license fees and fines	6,830			6,830
Contributions and donations	4,693			4,693
Police court fines	1,400			1,400
Categorical grants from corporations and other private interests	26,432			26,432
Refund of prior year's expenditures	8,548			8,548
Other local receipts	20		39,383	39,403
Student fees			234,789	234,789
Student activities			500,850	500,850
County fines and license fees	161,987		8,400	170,387
State receipts	14,135,778	666,920	230,320	15,033,018
Federal receipts	1,845,079		348,578	2,193,657
Nutrition Program receipts			548,376	548,376
Interest income	315,173	95,630	3,956	414,759
Other nonrevenue receipts	39,637	354,686		394,323
Total receipts	29,324,400	2,314,061	3,545,052	35,183,513

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		Other	Total
	General Fund	Special Building Fund	Governmental Funds	Governmental Funds
DISBURSEMENTS				
Instruction	18,554,226		8,400	18,562,626
Student support services	1,894,305		846,257	2,740,562
Instructional support	1,115,380			1,115,380
General administration	2,145,661			2,145,661
Central and business services	421,824			421,824
Operation and maintenance of plant	2,683,599			2,683,599
Student transportation	650,448			650,448
Other programs	16,345			16,345
Capital outlay	1,272,755	945,520		2,218,275
Nutrition Program			1,238,801	1,238,801
Debt service				
Principal			1,715,000	1,715,000
Interest			265,614	265,614
Other expenses			800	800
Total disbursements	<u>28,754,543</u>	<u>945,520</u>	<u>4,074,872</u>	<u>33,774,935</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	569,857	1,368,541	(529,820)	1,408,578
OTHER FINANCING SOURCES (USES)				
Transfers in			80,000	80,000
Transfers out	(80,000)			(80,000)
Total other financing sources (uses)	<u>(80,000)</u>	<u></u>	<u>80,000</u>	<u></u>
NET CHANGE IN FUND BALANCES	489,857	1,368,541	(449,820)	1,408,578
FUND BALANCES, beginning of year	<u>13,902,810</u>	<u>3,218,853</u>	<u>2,746,923</u>	<u>19,868,586</u>
FUND BALANCES, end of year	<u>14,392,667</u>	<u>4,587,394</u>	<u>2,297,103</u>	<u>21,277,164</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		Other	Total
	General	Special	Governmental	Governmental
	Fund	Building	Funds	Funds
		Fund		
ASSETS				
ASSETS				
Cash and cash equivalents	12,301,893	4,395,528	1,324,745	18,022,166
County treasurer's balances	2,090,774	191,866	972,358	3,254,998
TOTAL ASSETS	14,392,667	4,587,394	2,297,103	21,277,164
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Due to other funds				
FUND BALANCES				
Restricted for				
Debt services			972,912	972,912
Capital projects		4,587,394		4,587,394
School Nutrition			812,551	812,551
Assigned for				
Capital projects	2,270,577			2,270,577
Employee benefits	2,534			2,534
Subsequent year's budget	3,805,128			3,805,128
Committed			511,640	511,640
Unassigned	8,314,428			8,314,428
Total fund balances	14,392,667	4,587,394	2,297,103	21,277,164
TOTAL LIABILITIES AND FUND BALANCES	14,392,667	4,587,394	2,297,103	21,277,164

See accompanying notes to financial statements.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska (the District).

Reporting Entity

Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

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

Basic Financial Statements - Government-Wide Statements

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

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

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

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

Fund Types

The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

Governmental Fund Types

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

of this fund for different valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees (unemployment compensation, early retirement, health insurance deductibles, etc.). The District accounts for the allocation of funds from the General Fund to this fund as a disbursement in the General Fund and in the Employee Benefit Fund the receipt as a "transfer from the General Fund." This fund may consist of more than one account for valid allocation purposes. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefit Fund is considered a component of the General Fund.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The primary sources of receipts for the Special Building Fund include the sale of bonds, the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.14 per \$100 of valuation, or a tax levy not to exceed \$0.175 per \$100 of valuation may be established for this fund by a vote of the people within the District for a term not to exceed ten years.

The District reports the following nonmajor governmental funds:

Bond Fund - The Bond Fund is used to record tax receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e. investment interest, trustee fees, etc.). Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financial institution serving

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

as a fiscal agent, or the District. Funds are disbursed upon appropriate demand. All records of the transaction are maintained in this fund. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund to be disbursed on the actual building project. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and the Summer Food Service Programs. The fund accounts for all receipts and disbursements of all Child Nutrition Programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

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

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) is established for a specific abatement project to address an actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the District. Such determination shall not include abatement projects related to the acquisition of new property, the construction of a new building, the expansion of an existing building, or the remodeling of an existing building for purposes other than the abatement of environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold. The period of years for such levy shall not exceed ten years and the levy for such project when combined with all other levies pursuant to Sections 79-10, 110.02 and 79-10, 110 R.R.S. shall not exceed \$0.03 per \$100 of taxable valuation. General Fund disbursements for the purpose of these funds are not allowable.

For projects in place prior to April 19, 2016, the Qualified Capital Purpose Undertaking Fund maximum levy remains at \$0.052.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

If taxable valuation is lower than the taxable valuation in the year when the District last issued QCPUF bonds and the \$0.03 maximum levy is insufficient to meet the combined annual principal and interest, the District can exceed the \$0.03 maximum levy for the difference to meet that year's principal and interest obligations.

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

Student Fee Fund - The Student Fee Fund is established to collect fees from students for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students.

Basis of Accounting

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

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

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

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

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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

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

Capital Assets

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

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in the following components:

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

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

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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Unassigned

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

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

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

Compensated Absences

Vacation and sick leave are recorded when paid. Certified employees who separate from the District upon retirement, disability, or death will receive pay for unused accumulated sick leave days at the substitute teacher's daily pay rate for up to a maximum of 45 days. All other employees can accrue up to a maximum of 30 days for sick leave, however, there

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (Continued)

is no payment for unused sick leave. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2025, as all vacation earned during the year must be used by August 31 with no carryover.

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

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

Subscription-based Information Technology Arrangements

GASB Statement 96, *Subscription-based Information Technology Arrangements* provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting, there was no effect on the financial statements other than expanded disclosures regarding these agreements. For those meeting the statement's criteria, the arrangements including commitments to maturity are disclosed. The District currently has no material commitments under these types of arrangements.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	<u>18,022,166</u>
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Custodial Credit Risk - Deposits

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

Investments

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

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

NOTE 3. RETIREMENT PLAN

Plan Description

Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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

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

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

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

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025, was \$1,548,489.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Contributions (Continued)

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$17,038,160. Total covered payroll was \$16,126,422. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. LONG-TERM DEBT

Long-term debt at August 31, 2025, consisted of the following:

In July 2020, the District issued General Obligation Refunding Bonds, Series 2020, for \$6,540,000. This issue was a complete current refunding of the Series 2015 Bonds. The bonds mature in June 2028 and require semiannual interest payments ranging from 0.80% - 1.30%. The bonds are being retired by tax levy through the Bond Fund. The balance at August 31, 2025, was \$2,510,000.

In September 2020, the District issued General Obligation Refunding Bonds, Series 2020, for \$16,955,000. This issue was a complete current refunding of Series 2016 and 2017 Bonds. The bonds mature in July 2037, and require semiannual interest payments ranging from 0.30% - 2.11%. The bonds are being retired by tax levy through the Bond Fund. The balance at August 31, 2025, was \$13,135,000.

The following is a summary of long-term debt transactions for the year ended August 31, 2025:

Total long-term debt payable, September 1, 2024	17,360,000
Bond payments	<u>(1,715,000)</u>
 Total long-term debt payable, August 31, 2025	 <u>15,645,000</u>
 Interest paid during the fiscal year	 <u>265,612</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

The principal and interest maturities are as follows:

Years Ending August 31,	Principal	Interest	Total
2026	1,730,000	250,906	1,980,906
2027	1,745,000	232,820	1,977,820
2028	1,760,000	212,560	1,972,560
2029	1,115,000	188,906	1,303,906
2030	1,105,000	172,360	1,277,360
2031-2035	5,800,000	579,356	6,379,356
2036-2040	2,390,000	74,540	2,464,540
	<u>15,645,000</u>	<u>1,711,448</u>	<u>17,356,448</u>

NOTE 5. OTHER LEASE COMMITMENTS

The District has a lease agreement for a copier and computers, the copiers requires monthly payments of \$2,163 for five years and ends in July 2027. The computers require an initial lease payment of \$97,800 and a subsequent payment of \$64,000 and ends in August 2025. In August 2024 the District entered into a lease with IXL Learning for use of their online learning services and requires yearly payments of \$21,724. This lease ends in 2026.

Future lease payments under this agreement as of August 31, 2025, are as follows:

Years Ending August 31,	
2026	47,680
2027	<u>21,360</u>
	<u>69,040</u>

NOTE 6. FEDERAL AWARD PROGRAMS

The 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.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

NOTE 8. INTERFUND ACTIVITY

Interfund transfers for the year ended August 31, 2025, consisted of the following:

General Fund to the Activities Fund for support	<u>80,000</u>
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NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 4, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Local sources					
Taxes					
Property taxes - general purpose	10,453,163				10,453,163
Carline tax	5,369				5,369
Public power district sales tax	262,105				262,105
Motor vehicle taxes	1,954,493				1,954,493
Interest and penalties on taxes	38,743				38,743
Tuition	56,500				56,500
Interest	251,186	63,983	4		315,173
Community service activities	2,100				2,100
Rental of school equipment and facilities	6,350				6,350
Local license fees and fines	6,830				6,830
Contributions and donations	4,693				4,693
Police court fines	1,400				1,400
Categorical grants from corporations and other private interests	26,432				26,432
Refund of prior year's expenditures	8,548				8,548
Other local receipts	20				20
County fines and license fees	161,987				161,987
State receipts	14,135,778				14,135,778
Federal receipts	1,845,079				1,845,079
Other nonrevenue receipts	39,637				39,637
Total receipts	<u>29,260,413</u>	<u>63,983</u>	<u>4</u>	<u> </u>	<u>29,324,400</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
DISBURSEMENTS					
Instruction	18,136,582		1,730	415,914	18,554,226
Student support services	1,974,305			(80,000)	1,894,305
Instructional support	1,115,380				1,115,380
General administration	2,145,661				2,145,661
Central and business services	421,824				421,824
Operation and maintenance of plant	2,828,599			(145,000)	2,683,599
Student transportation	900,448			(250,000)	650,448
Other programs	16,345				16,345
State programs	207,894			(207,894)	
Federal programs	773,020			(773,020)	
Capital outlay		<u>1,272,755</u>			<u>1,272,755</u>
Total disbursements	<u>28,520,058</u>	<u>1,272,755</u>	<u>1,730</u>	<u>(1,040,000)</u>	<u>28,754,543</u>
OTHER FINANCING SOURCES (USES)					
Transfers	<u>(80,000)</u>	<u>1,040,000</u>		<u>(1,040,000)</u>	<u>(80,000)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS					
	660,355	(168,772)	(1,726)		489,857
FUND BALANCE, beginning of year					
	<u>11,459,201</u>	<u>2,439,349</u>	<u>4,260</u>		<u>13,902,810</u>
FUND BALANCE, end of year					
	<u><u>12,119,556</u></u>	<u><u>2,270,577</u></u>	<u><u>2,534</u></u>		<u><u>14,392,667</u></u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 NONMAJOR FUNDS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Activities Fund	School Nutrition Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Student Fee Fund	Total Governmental Funds
RECEIPTS							
Taxes							
Property taxes - general purpose				6			6
Property taxes - debt service			1,595,993				1,595,993
Carline tax			596				596
Public power district sales tax			29,052				29,052
Interest and penalties on taxes			4,747	6			4,753
County fines and license fees					8,400		8,400
Interest income	302	1,100	2,553	1			3,956
Other local receipts	39,383						39,383
Nutrition Program receipts		548,376					548,376
Student fees						234,789	234,789
Student activities	500,850						500,850
State receipts		3,732	226,588				230,320
Federal receipts		348,578					348,578
Total receipts	<u>540,535</u>	<u>901,786</u>	<u>1,859,529</u>	<u>13</u>	<u>8,400</u>	<u>234,789</u>	<u>3,545,052</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 NONMAJOR FUNDS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Activities Fund	School Nutrition Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Student Fee Fund	Total Governmental Funds
DISBURSEMENTS							
Instruction					8,400		8,400
Student support services	630,135					216,122	846,257
Nutrition Program		1,238,801					1,238,801
Debt service							
Principal			1,715,000				1,715,000
Interest			265,614				265,614
Other expenses			800				800
Total disbursements	<u>630,135</u>	<u>1,238,801</u>	<u>1,981,414</u>	<u> </u>	<u>8,400</u>	<u>216,122</u>	<u>4,074,872</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(89,600)	(337,015)	(121,885)	13		18,667	(529,820)
OTHER FINANCING SOURCES (USES)							
Transfers in	<u>80,000</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>80,000</u>
NET CHANGE IN FUND BALANCES	(9,600)	(337,015)	(121,885)	13		18,667	(449,820)
FUND BALANCES, beginning of year	<u>313,798</u>	<u>1,149,566</u>	<u>1,090,919</u>	<u>3,865</u>	<u> </u>	<u>188,775</u>	<u>2,746,923</u>
FUND BALANCES, end of year	<u>304,198</u>	<u>812,551</u>	<u>969,034</u>	<u>3,878</u>	<u> </u>	<u>207,442</u>	<u>2,297,103</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR END AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>11,459,201</u>
RECEIPTS		
Local sources		
Taxes		
1100	17,847,464	10,453,163
1115	5,600	5,369
1120	225,000	262,105
1125	1,775,000	1,954,493
1140	32,000	38,743
1370	50,900	56,500
1510	80,000	251,186
1800	2,000	2,100
1910		6,350
1911	7,400	6,830
1920		4,693
1921		1,400
1925		26,432
1980		8,548
1990	8,000	20
Total local sources	<u>20,033,364</u>	<u>13,077,932</u>
County sources		
2110	<u>110,000</u>	<u>161,987</u>
State sources		
3110	3,591,273	3,591,273
3120	2,670,000	2,728,431
3125	116,000	110,152
3130		461,741
3131		6,111,856
3180	42,000	37,649

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR END AUGUST 31, 2025

	Original and Final Budget	Actual
RECEIPTS (Continued)		
State sources (Continued)		
3500 Other state categorical programs		
3400 State apportionment	400,000	852,152
3535 High ability learners	12,000	15,771
3540 State early childhood		69,466
3541 Early childhood endowment grants	162,613	121,241
3599 Other state categorical programs		36,046
Total state sources	6,993,886	14,135,778
Federal sources		
4505 Title I, Part A: ESSA Improving Basic Programs Operated By Local Educational Agencies	262,476	379,814
4509 Title II, Part A: ESSA supporting effective instruction		96,596
4518 IDEA Part B (611) Base Allocation	490,886	470,581
4516 IDEA Preschool (619) Base/Idea Enrollment Poverty (619) Allocation		12,503
4521 IDEA Part B proportionate share		8,160
4524 Other federal non-categorical receipts		13,273
4525 Federal vocational and applied technology education (Carl Perkins)	20,643	18,451
4530 Other federal categorical receipts	13,800	
4708 Medicaid in Public Schools (MIPS)	55,000	55,816
4709 Medicaid Administrative Activities (MAAPS)	14,000	11,543
4969 Title IV, Part A		28,762
4998 Elementary and Secondary School Emergency Relief (ESSER III)	749,580	749,580
Total federal sources	1,606,385	1,845,079

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR END AUGUST 31, 2025

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Other nonrevenue receipts		
5300 Sale of property		15,864
5301 Insurance adjustments		23,765
5690 Other nonrevenue receipts		8
		39,637
Total other nonrevenue receipts		
		39,637
Total receipts		29,260,413
		29,260,413
TOTAL FUNDS AVAILABLE		40,719,614
DISBURSEMENTS		
Instruction		
1100 Regular instruction	15,004,788	13,877,400
1150 Limited English proficiency		105,227
1160 Poverty programs		707,179
1190 Early childhood		41,842
1200 Special education programs	3,317,025	3,245,577
1291 Early childhood special education - ages 3 - 5		150,723
1292 Early childhood special education - ages 0 - 2		82
1300 Summer school		8,552
Support services - students		
2110 Attendance and social work services	971,950	47,377
2120 Guidance services		497,894
2130 Health services		259,655
2140 Psychological services		35,572
2141 Psychological services - SPED - school age	1,003,717	195,032
2142 Psychological services - SPED - age 3 - 5		48,429
2151 Speech pathology and audiology services - SPED - school age		277,568
2152 Speech pathology and audiology services - SPED - ages 3 - 5		33,564
2153 Speech pathology and audiology services - SPED - age 0 - 2		51,203
2161 Occupational therapy - related services - SPED - school age		67,626

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR END AUGUST 31, 2025

		Original and Final Budget	Actual
DISBURSEMENTS (Continued)			
Support services - students (Continued)			
2162	Occupational therapy - related services - SPED - ages 3 - 5		31,594
2163	Occupational therapy - related services - SPED - age 0 - 2		31,530
2171	Physical therapy - related services - SPED - school age		58,804
2172	Physical therapy - related services - SPED - ages 3 - 5		26,752
2173	Physical therapy - related services - SPED - age 0 - 2		29,254
2181	Visually impaired - vision services - SPED - school age		122,204
2182	Visually impaired - vision services - SPED - ages 3 - 5		1,757
2183	Visually impaired - vision services - SPED - ages 0 - 2		16,746
2190	Other		141,744
Support services - instruction			
2210	Improvement of instruction	1,159,211	142,139
2211	School improvement		92
2212	Instruction and curriculum		2,188
2213	Instructional staff training		16,443
2214	Implementation of standards		1,502
2220	Library/media services		502,322
2223	Audio/visual services		12,212
2230	Instruction - related technology		375,537
2240	Academic student assessment		54,945
2290	Support services - other		8,000
Support services - general administration			
2310	Board of Education	59,608	36,221
2320	Executive administration	673,141	657,621
2330	District legal services	18,000	37,438
2410	Office of the Principal	1,437,774	1,402,788
2490	Other		11,593

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR END AUGUST 31, 2025

		Original and Final Budget	Actual
DISBURSEMENTS (Continued)			
Central services			
2510	Fiscal services	455,307	394,022
2560	Public information services		16,717
2570	Personal services		5,246
2580	Administrative technology services		5,839
Operation and maintenance of plant			
2610	Operation of buildings	2,576,746	1,589,659
2620	Maintenance of buildings		688,502
2630	Care and upkeep of grounds		166,535
2640	Care and upkeep of equipment		123,812
2650	Vehicle operation and maintenance	68,483	60,188
2660	Security		84,856
2670	Safety		109,567
2680	Other		5,480
Student transportation			
2710	Vehicle operation - regular education	760,619	613,437
2712	Vehicle operation - SPED - school age	208,929	102,237
2713	Student transportation - vehicle operation - below age five SPED		80
2720	Monitoring services - regular education		71,232
2722	Monitoring services - SPED - school age		57,832
2730	Vehicle servicing and maintenance - regular education		44,029
2732	Vehicle servicing and maintenance - SPED - school age		11,601
Other programs			
3300	Community service operations		1,554
3400	Categorical grants from corporations and other private interests		14,791
State programs			
3500	Other state categorical programs		
3535	High ability learners	174,332	15,771
3540	Early childhood		62,974
3541	Early childhood endowment grants		87,116
3551	Career Education		8,147
3599	Other state categorical programs		33,886

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR END AUGUST 31, 2025

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
5000 Debt services	9,329,805	
Federal programs	774,005	
6200 Title I, Part A: ESEA/ESSA improving basic programs operated by local educational agencies		260,022
6406 IDEA preschool (619) base allocation		12,470
6408 IDEA enrollment/poverty (611) poverty allocation		470,415
6412 IDEA Part B Proportionate Share		8,001
6700 Federal vocational and applied technology education (Carl Perkins)		20,643
6925 Title III ESSA - English Language Acquisition, Language Enhancement, and Academic Achievement		1,469
8000 Transfers and other	<u>80,000</u>	<u>80,000</u>
Total disbursements	<u>38,073,440</u>	<u>28,600,058</u>
 FUND BALANCE, end of year		 <u>12,119,556</u>
 ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>10,028,782</u>
County treasurers		<u>2,090,774</u>
 TOTAL FUND BALANCE		 <u>12,119,556</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>2,439,349</u>
RECEIPTS		
Transfer - General Fund (as disbursed from the General Fund)	1,000,000	1,040,000
Interest received	<u>60,000</u>	<u>63,983</u>
Total receipts	<u>1,060,000</u>	<u>1,103,983</u>
TOTAL FUNDS AVAILABLE		<u>3,543,332</u>
DISBURSEMENTS		
Supplies		79,358
Textbooks		267,929
Capital outlay	<u>3,600,408</u>	<u>925,468</u>
Total disbursements	<u>3,600,408</u>	<u>1,272,755</u>
FUND BALANCE, end of year		<u>2,270,577</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>2,270,577</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>4,260</u>
RECEIPTS		
Interest received	<u>6</u>	<u>4</u>
TOTAL FUNDS AVAILABLE		<u>4,264</u>
DISBURSEMENTS		
Employee benefits	<u>4,266</u>	<u>1,730</u>
FUND BALANCE, end of year		<u>2,534</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>2,534</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,149,566</u>
RECEIPTS		
Sale of lunches	672,000	548,376
State reimbursement	7,500	3,732
Federal reimbursement	434,000	348,578
Interest	<u>1,400</u>	<u>1,100</u>
Total receipts	<u>1,114,900</u>	<u>901,786</u>
 TOTAL FUNDS AVAILABLE		 <u>2,051,352</u>
DISBURSEMENTS		
Purchased services	1,113,500	958,498
Food and supplies	25,000	47,067
Capital outlay	<u>1,081,087</u>	<u>233,236</u>
Total disbursements	<u>2,219,587</u>	<u>1,238,801</u>
 FUND BALANCE, end of year		 <u>812,551</u>
 ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>812,551</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,090,919</u>
RECEIPTS		
Taxes		
Property taxes - debt purpose	1,981,613	1,595,993
Carline tax	650	596
Public power district sales tax	30,000	29,052
Interest and penalty on property taxes		4,747
Homestead exemption		51,267
Property tax credit		171,020
Pro-rate motor vehicle	4,400	4,301
Interest	2,200	2,553
Sale of bonds	<u>10,000,000</u>	
Total receipts	<u>12,018,863</u>	<u>1,859,529</u>
TOTAL FUNDS AVAILABLE		<u>2,950,448</u>
DISBURSEMENTS		
Debt service		
Principal	1,715,000	1,715,000
Interest	266,613	265,614
Other	<u>10,000,000</u>	800
Total disbursements	<u>11,981,613</u>	<u>1,981,414</u>
FUND BALANCE, end of year		<u>969,034</u>
ANALYSIS OF FUND BALANCE		
County treasurers		<u>969,034</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>3,218,853</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	1,796,317	1,162,092
Carline tax	900	540
Public power district sales tax	18,000	26,328
Interest and penalty on property taxes		7,865
Homestead exemption		46,473
Property tax credit		615,146
Pro-rate motor vehicle	5,700	5,301
Interest	5,700	95,630
Other local receipts		354,686
Total receipts	<u>1,826,617</u>	<u>2,314,061</u>
TOTAL FUNDS AVAILABLE		<u>5,532,914</u>
DISBURSEMENTS		
Purchased services	200,000	
Site acquisition and improvements	1,000,000	30,960
Supplies	10,000	
Capital outlay	300,000	744,363
Building acquisition and improvements	3,819,810	170,197
Total disbursements	<u>5,329,810</u>	<u>945,520</u>
FUND BALANCE, end of year		<u>4,587,394</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>4,395,528</u>
County treasurers		<u>191,866</u>
TOTAL FUND BALANCE		<u><u>4,587,394</u></u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>3,865</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	100	6
Interest and penalties on taxes		6
Interest		<u>1</u>
Total receipts	<u>100</u>	<u>13</u>
TOTAL FUNDS AVAILABLE		<u>3,878</u>
DISBURSEMENTS	<u>3,965</u>	<u> </u>
FUND BALANCE, end of year		<u>3,878</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>554</u>
County treasurers		<u>3,324</u>
TOTAL FUND BALANCE		<u>3,878</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 COOPERATIVE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u> </u>
RECEIPTS		
Tuition received from other districts	75,000	
County fines and license fees	<u>25,000</u>	<u>8,400</u>
Total receipts	<u>100,000</u>	<u>8,400</u>
TOTAL FUNDS AVAILABLE		<u>8,400</u>
DISBURSEMENTS		
Payroll taxes and benefits	<u>100,000</u>	<u>8,400</u>
FUND BALANCE, end of year		<u> </u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u> </u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>313,798</u>
RECEIPTS		
Activities receipts	560,000	500,850
Interest	400	302
Other local receipts	50,000	39,383
Transfers from the General Fund	60,000	80,000
Total receipts	<u>670,400</u>	<u>620,535</u>
TOTAL FUNDS AVAILABLE		<u>934,333</u>
DISBURSEMENTS		
Enterprise activities	175,000	104,923
Activities disbursements	831,511	525,212
Total disbursements	<u>1,006,511</u>	<u>630,135</u>
FUND BALANCE, end of year		<u>304,198</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>304,198</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>188,775</u>
RECEIPTS		
Extracurricular activity fees	<u>180,000</u>	<u>234,789</u>
TOTAL FUNDS AVAILABLE		<u>423,564</u>
DISBURSEMENTS		
Extracurricular activity fees	<u>392,144</u>	<u>216,122</u>
FUND BALANCE, end of year		<u>207,442</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>207,442</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

Reconciliation

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

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

Net change in fund balance - financial reporting basis	
General Fund	<u>489,857</u>
Receipts - budgetary basis	
General Fund	29,260,413
Depreciation Fund	1,103,983
Employee Benefit Fund	4
Disbursements - budgetary basis	
General Fund	(28,600,058)
Depreciation Fund	<u>(1,272,755)</u>
Receipts over disbursements - budgetary basis	<u>489,857</u>

Transfers

The District transferred \$1,040,000 from the General Fund to the Depreciation Fund, and \$80,000 to the Activities Fund for support during the year ended August 31, 2025.



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education
Washington County School District No. 1
Blair Community Schools
Blair, 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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's basic financial statements, and have issued our report thereon dated November 4, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control over financial reporting (internal control) as a basis for designing 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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 4, 2025

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

FINANCIAL STATEMENT FINDINGS

None noted.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2025

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

None noted.

Blair Community Schools Budget Comparison Receipts

Description	Code	2025-2026				2024-2025			
		Mon Rec	YTD Rec	Budget	%	Mon Rec	YTD Rec	Budget	%
Local Receipts									
Local Property Taxes	11100	\$96,339	\$3,320,768	\$11,424,788	29.1%	\$170,302	\$5,224,531	\$15,926,345	32.8%
Property Tax Interest & Penalties	11140	\$3,095	\$6,840	\$38,000	18.0%	\$6,610	\$9,715	\$32,000	30.4%
Carline Tax	11115	\$0	\$650	\$5,200	12.5%	\$0	\$526	\$5,600	9.4%
OPPD In Lieu	11120	\$516	\$516	\$260,000	0.2%	\$0	\$0	\$225,000	0.0%
Motor Vehicle Tax	11125	\$167,275	\$502,179	\$1,900,000	26.4%	\$167,220	\$485,335	\$1,775,000	27.3%
Tuition ESU#3 (PT Contract)	11315	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Tuition Other Districts (SPED)	11323	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Tuition for Summer School	11312	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Tuition for Preschool	11370	\$10,718	\$34,501	\$60,000	57.5%	\$0	\$18,835	\$50,900	37.0%
Transportation School Districts	11423	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Transportation Private Sources	11440	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Interest	11510	\$23,420	\$75,244	\$245,000	30.7%	\$20,985	\$62,616	\$80,000	78.3%
Local License Fee	11911	\$300	\$300	\$6,800	4.4%	\$0	\$3,150	\$6,500	48.5%
Police Court Fines	11921	\$0	\$75	\$1,500	5.0%	\$250	\$350	\$900	38.9%
Community Service Fees	11800	\$0	\$0	\$0	100.0%	\$0	\$0	\$2,000	0.0%
Rentals - Facilities and Equip	11910	\$0	\$6,768	\$6,300	107.4%	\$0	\$0	\$5,000	0.0%
Contributions/Donations	11920	\$60	\$868	\$4,000	21.7%	\$604	\$674	\$3,000	22.5%
Grant - Corporate/Private Interest	11925	\$0	\$1,800	\$2,000	90.0%	\$0	\$5,000	\$0	100.0%
Misc Revenue-Other School Districts	11951	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Misc Revenue-Local Government	11960	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Other Local Receipts	11990	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Total		\$301,723	\$3,950,509	\$13,953,588	28.3%	\$365,971	\$5,810,733	\$18,112,245	32.1%
Intermediate Source									
County Fines & Licenses	12110	\$0	\$0	\$160,000	0.0%	\$0	\$0	\$110,000	0.0%
ESU #3 Receipts	12210	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Total		\$0	\$0	\$160,000	0.0%	\$0	\$0	\$110,000	0.0%
State Source									
State Aid	13110	\$372,164	\$1,116,492	\$3,721,641	30.0%	\$359,127	\$1,077,381	\$3,591,273	30.0%
Special Education	13120	\$0	\$0	\$2,728,431	0.0%	\$0	\$0	\$2,670,000	0.0%
SPED Sch Age Transportation	13125	\$0	\$0	\$110,000	0.0%	\$0	\$0	\$116,000	0.0%
Homestead Exemption	13130	\$0	\$0	\$468,000	0.0%	\$0	\$0	\$400,000	0.0%
Payments for Hi Ability	13535	\$0	\$17,194	\$15,000	114.6%	\$15,771	\$15,771	\$12,000	131.4%
Flex Funding: Before Age 5	13165	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Flex Funding: School Age	13166	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Pro-Rate Motor Vehicles	13180	\$3,282	\$3,282	\$37,700	8.7%	\$4,691	\$4,691	\$42,000	11.2%
State Apportionment	13400	\$0	\$0	\$639,000	0.0%	\$0	\$0	\$400,000	0.0%
Property Tax Credit	13131	\$0	\$0	\$6,150,000	0.0%	\$0	\$0	\$1,100,000	0.0%
Personal Property Tax Credit	13132	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%

November-25

Blair Community Schools Budget Comparison Receipts

Description	Code	2025-2026				2024-2025			
		Mon Rec	YTD Rec	Budget	%	Mon Rec	YTD Rec	Budget	%
Education Innovation Grant	13575	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
CTE Grants	13551	\$0	\$8,147	\$8,732	93.3%	\$0	\$0	\$8,147	0.0%
State Field Trip Grant (NAC)	13590	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
NDEQ Transportation Grant	13500	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Early Childhood Grant	13540	\$9,723	\$9,723	\$74,116	13.1%	\$0	\$0	\$69,466	0.0%
SixPence Early Childhood Grant	13541	\$0	\$0	\$89,600	0.0%	\$0	\$36,241	\$85,000	42.6%
Other State Categorical Grants	13599	\$0	\$3,000	\$0	100.0%	\$0	\$0	\$0	100.0%
Other State Receipts	13990	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Total		\$385,169	\$1,157,838	\$14,042,220	8.2%	\$379,589	\$1,134,084	\$8,493,886	13.4%
Federal Sources									
IDEA Part B, Peak Grant	14418	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Title I Current	14505	\$0	\$0	\$175,743	0.0%	\$185,092	\$185,092	\$194,722	95.1%
Title I - Accountability	14506	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Title II Part A	14509	\$0	\$0	\$47,182	0.0%	\$0	\$44,263	\$51,787	85.5%
Title IV	14969	\$0	\$0	\$12,008	0.0%	\$15,795	\$15,795	\$12,967	121.8%
IDEA PART B (611) ARP	14421	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
IDEA PRESCHOOL (619) ARP	14422	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
IDEA BASE AGE 0-3/3-5	14512	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
IDEA 619 Ages 3-4	14516	\$12,470	\$12,470	\$12,459	100.1%	\$0	\$12,503	\$12,470	100.3%
IDEA Part B (611) Base Allocation	14518	\$470,415	\$470,415	\$447,265	105.2%	\$0	\$470,581	\$470,415	100.0%
IDEA Part B Proportionate Share	14521	\$8,001	\$8,001	\$9,158	87.4%	\$0	\$8,160	\$8,001	102.0%
IDEA Special Projects	14523	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
MIPS	14708	\$12,882	\$19,324	\$40,900	47.2%	\$0	\$7,989	\$55,000	14.5%
MEDICAID ADMIN	14709	\$0	\$1,742	\$8,500	20.5%	\$0	\$2,771	\$14,000	19.8%
Forest Reserve: De Soto	14707	\$0	\$0	\$0	100.0%	\$0	\$0	\$13,800	0.0%
Other Federal Non-Category Funds	14524	\$0	\$13,273	\$13,800	96.2%	\$0	\$0	\$0	100.0%
Perkins Grant	14525	\$20,643	\$20,643	\$18,562	111.2%	\$0	\$18,451	\$20,643	89.4%
Title III NCLB-LEP	14527	\$0	\$1,469	\$3,000	49.0%	\$0	\$0	\$3,000	0.0%
Head Start	14309	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Disaster Aid (FEMA-Covid19)	14995	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
ESSER Grant (Covid19)	14996	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
ESSER II Grant (Covid19)	14997	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
ESSER III Grant (Covid19)	14998	\$0	\$0	\$0	100.0%	\$0	\$0	\$749,580	0.0%
Other Fed Categorical	14530	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Total		\$524,411	\$547,337	\$788,577	69.4%	\$200,887	\$765,605	\$1,606,385	47.7%
Non Revenue Receipts									
Insurance Adjustment	15301	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Transfer of Funds In	15200	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Refunds from Prior Years Expenses	11980	\$270	\$543	\$0	100.0%	\$0	\$2,949	\$0	100.0%

November-25

Blair Community Schools Budget Comparison Receipts

Description	Code	2025-2026				2024-2025			
		Mon Rec	YTD Rec	Budget	%	Mon Rec	YTD Rec	Budget	%
Other Non-Revenue Rec	15690	\$0	\$0	\$0	100.0%	\$0	\$8	\$0	100.0%
Total		\$270	\$543	\$0	100.0%	\$0	\$2,957	\$0	0.0%
Non Program Receipts									
Sale of Property	15300	\$0	\$0	\$0	100.0%	\$0	\$2,693	\$0	100.0%
Total		\$0	\$0	\$0	100.0%	\$0	\$2,693	\$0	100.0%
GRAND TOTAL		\$1,211,574	\$5,656,227	\$28,944,385	19.5%	\$946,447	\$7,716,072	\$28,322,516	27.2%

Period: 3
 Month: NOVEMBER
 Year: 2025-2026

Receipts to be Collected	\$28,944,385	\$28,322,516
Local Property Taxes-State Budget 11101	\$45,463	\$421,119
Cash Balance Estimated on Budget	\$9,427,575	\$7,197,362
County Treasurer Balance Estimated on Budget	<u>\$3,671,752</u>	<u>\$4,836,483</u>
Total Receipts	<u><u>\$42,089,175</u></u>	<u><u>\$40,777,480</u></u>

Blair Community Schools Budget Comparison Expenditures

		2025-2026				2024-2025			
Program Name	Month Exp	YTD Exp	Budget	%	Month Exp	YTD Exp	Budget	%	
201100	Regular Instruction	\$1,112,777	\$3,541,566	\$14,178,690	25.0%	\$1,092,414	\$3,443,023	\$14,209,594	24.2%
201125	Regular Instruction - FLEX	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
201150	Instruction - Limited English Programs	\$10,415	\$29,833	\$113,607	26.3%	\$9,452	\$24,604	\$56,038	43.9%
201160	Instruction - Poverty Programs	\$73,682	\$240,042	\$745,432	32.2%	\$55,399	\$175,446	\$736,949	23.8%
	Subtotal REGULAR INSTRUCTION	\$1,196,874	\$3,811,441	\$15,037,729	25.3%	\$1,157,265	\$3,643,072	\$15,002,581	24.3%
201200	Special Education	\$297,006	\$872,461	\$3,284,740	26.6%	\$292,490	\$859,832	\$3,216,914	26.7%
202141	Special Education (Psychology)	\$17,725	\$41,749	\$199,847	20.9%	\$21,883	\$53,652	\$246,443	21.8%
202151	Special Education (Speech Path)	\$19,133	\$64,400	\$301,288	21.4%	\$26,874	\$78,576	\$281,789	27.9%
202161	Special Education (Occup Therapy)	\$5,208	\$16,451	\$63,184	26.0%	\$5,712	\$17,957	\$65,123	27.6%
202171	Special Education (Physical Therapy)	\$5,208	\$15,724	\$62,850	25.0%	\$5,208	\$15,625	\$62,925	24.8%
202181	Special Education (Vision Services)	\$11,698	\$11,698	\$110,000	10.6%	\$12,296	\$12,405	\$110,000	11.3%
	Subtotal SPED - SCHOOL AGE	\$355,978	\$1,022,484	\$4,021,908	25.4%	\$364,464	\$1,038,048	\$3,983,195	26.1%
201190	Early Childhood Education	\$13,513	\$32,891	\$38,678	85.0%	\$5,716	\$17,358	\$2,206	786.8%
201195	Early Childhood Education - FLEX	\$0	\$1,993	\$0	100.0%	\$0	\$0	\$0	100.0%
201291	Preschool - SPED - Ages 3-5	\$18,550	\$60,078	\$308,423	19.5%	\$24,398	\$70,047	\$99,911	70.1%
201292	Preschool - SPED - Ages 0-2	\$0	\$0	\$200	0.0%	\$0	\$0	\$200	0.0%
202142	Preschool - Psych - Ages 3-5	\$4,378	\$13,135	\$52,383	25.1%	\$4,059	\$12,274	\$0	100.0%
202143	Preschool - Psych - Ages 0-2	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202152	Preschool - Speech Path - Ages 3-5	\$4,610	\$4,711	\$50,420	9.3%	\$0	\$430	\$845	50.9%
202153	Preschool - Speech Path - Ages 0-2	\$10,243	\$10,725	\$51,244	20.9%	\$4,721	\$6,138	\$51,330	12.0%
202162	Preschool - Occup Therapy - Ages 3-5	\$2,604	\$7,813	\$31,270	25.0%	\$2,604	\$7,813	\$31,270	25.0%
202163	Preschool - Occup Therapy - Ages 0-2	\$2,604	\$7,849	\$31,450	25.0%	\$2,604	\$7,813	\$31,450	24.8%
202172	Preschool - Physical Therapy - Ages 3-5	\$2,604	\$7,812	\$31,325	24.9%	\$2,604	\$7,813	\$31,325	24.9%
202173	Preschool - Physical Therapy - Ages 0-2	\$2,604	\$7,931	\$31,450	25.2%	\$2,604	\$7,813	\$31,450	24.8%
202182	Preschool - Vision Services - Ages 3-5	\$0	\$0	\$14,000	0.0%	\$1,757	\$1,757	\$14,000	12.5%
202183	Preschool - Vision Services - Ages 0-2	\$3,342	\$3,342	\$14,000	23.9%	\$1,757	\$1,757	\$14,000	12.5%
	Subtotal PRESCHOOL (non-reimbursed)	\$65,053	\$158,280	\$654,844	24.2%	\$52,823	\$141,010	\$307,987	45.8%
202610	Operation of Plant	\$108,841	\$481,515	\$1,622,008	29.7%	\$107,037	\$468,646	\$1,598,697	29.3%
202620	Maintenance of Plant	\$82,223	\$199,934	\$647,206	30.9%	\$63,851	\$186,126	\$572,035	32.5%
202630	Grounds Maintenance	\$14,830	\$52,302	\$141,930	36.9%	\$9,062	\$32,937	\$124,205	26.5%
202640	Equipment Maintenance	\$1,899	\$3,612	\$103,114	3.5%	\$2,284	\$3,362	\$95,150	3.5%
202650	Non-Student Vehicle Maint & Purch	\$391	\$3,381	\$32,912	10.3%	\$1,159	\$3,546	\$68,483	5.2%
202660	Security	\$977	\$58,452	\$98,200	59.5%	\$25	\$48,591	\$89,200	54.5%
202670	Safety	\$10,046	\$15,868	\$102,783	15.4%	\$7,450	\$30,330	\$93,209	32.5%
202680	Operation/Maintenance of Plant-Other	\$0	\$385	\$4,800	8.0%	\$485	\$485	\$4,250	11.4%
	Subtotal MAINTENANCE COSTS	\$219,206	\$815,448	\$2,752,953	29.6%	\$191,353	\$774,022	\$2,645,229	29.3%
202710	Reg Pupil Transportation-Operating	\$42,523	\$120,346	\$627,072	19.2%	\$43,570	\$119,437	\$598,272	20.0%
202712	SPED Transportation-Operating	\$12,862	\$31,173	\$118,219	26.4%	\$12,810	\$28,946	\$114,604	25.3%
202713	SPED Transport-Preschool-Operating	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202720	Reg Pupil Transportation-Monitoring	\$5,827	\$18,307	\$75,927	24.1%	\$5,393	\$18,660	\$70,957	26.3%
202722	SPED Transportation-Monitoring	\$5,711	\$16,062	\$67,231	23.9%	\$6,246	\$18,646	\$62,332	29.9%
202730	Reg Pupil Transportation-Maintenance	\$5,839	\$50,428	\$93,353	54.0%	\$2,463	\$45,564	\$90,889	50.1%
202732	SPED Transportation-Maintenance	\$676	\$17,954	\$29,585	60.7%	\$0	\$18,851	\$31,993	58.9%
202790	Reg Pupil Transportation-Other	\$32	\$96	\$0	100.0%	\$32	\$96	\$500	19.2%

Blair Community Schools Budget Comparison Expenditures

		2025-2026				2024-2025			
Program Name	Month Exp	YTD Exp	Budget	%	Month Exp	YTD Exp	Budget	%	
202792	SPED Transportation-Other	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202793	SPED Transportation-Other Preschool	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
	Subtotal STUDENT TRANSPORTATION	\$73,470	\$254,366	\$1,011,386	25.2%	\$70,514	\$250,200	\$969,548	25.8%
202110	Attendance & Social Work Services	\$4,119	\$12,356	\$49,438	25.0%	\$3,956	\$11,867	\$47,488	25.0%
202120	Guidance Services	\$41,036	\$132,297	\$507,704	26.1%	\$40,454	\$127,191	\$491,571	25.9%
202130	Health Services	\$25,849	\$86,110	\$267,557	32.2%	\$24,957	\$75,285	\$264,946	28.4%
202140	Psych Services	\$750	\$13,823	\$32,000	43.2%	\$8,127	\$15,050	\$28,000	53.7%
202190	Other Pupil Supp Services	\$7,861	\$26,192	\$98,550	26.6%	\$27,745	\$41,414	\$171,712	24.1%
202210	Improvement of Instruction	\$9,594	\$32,522	\$158,822	20.5%	\$9,167	\$28,563	\$142,329	20.1%
202212	Curriculum & Assessment	\$0	\$1,954	\$6,119	31.9%	\$0	\$520	\$22,037	2.4%
202213	Instructional Staff Training/Development	\$1,045	\$2,904	\$36,019	8.1%	\$625	\$3,756	\$43,749	8.6%
202211	School Improvement	\$0	\$0	\$1,610	0.0%	\$0	\$92	\$0	100.0%
202214	Implementation of Standards	\$0	\$642	\$4,632	13.9%	\$0	\$50	\$5,249	0.9%
202220	Library Services	\$41,940	\$147,530	\$535,099	27.6%	\$40,270	\$142,144	\$546,750	26.0%
202230	Instruction-Related Technology	\$21,993	\$61,939	\$359,144	17.2%	\$14,721	\$51,114	\$316,644	16.1%
202223	Audio-Visual Services	\$1,030	\$4,577	\$15,975	28.7%	\$396	\$6,855	\$5,800	118.2%
202240	Academic Student Assessment	\$0	\$39,397	\$48,000	82.1%	\$0	\$44,715	\$76,654	58.3%
202290	Support Services - Other	\$0	\$0	\$1,788	0.0%	\$0	\$0	\$0	100.0%
202310	Board of Education	\$5,951	\$9,453	\$47,356	20.0%	\$387	\$2,965	\$59,608	5.0%
202320	Executive Admin Services	\$25,884	\$84,865	\$366,117	23.2%	\$58,534	\$182,830	\$673,141	27.2%
202330	Legal Services	\$2,315	\$6,354	\$20,000	31.8%	\$477	\$1,160	\$18,000	6.4%
202410	Office of Principal	\$118,293	\$365,372	\$1,447,939	25.2%	\$121,803	\$380,390	\$1,426,894	26.7%
202490	School Administration - Other	\$0	\$2,790	\$9,450	29.5%	\$0	\$0	\$10,880	0.0%
202510	Gen Business Support	\$49,112	\$155,830	\$458,743	34.0%	\$46,964	\$153,015	\$437,507	35.0%
202520	Warehousing & Distribution	\$0	\$0	\$500	0.0%	\$0	\$0	\$300	0.0%
202530	Printing, Publishing, Duplicating Services	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202540	Planning, R&D, & Evaluation Services	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202560	Public Information Services	\$897	\$2,691	\$4,895	55.0%	\$846	\$3,137	\$0	100.0%
202570	Personnel Services	-\$1,050	\$17,950	\$18,001	99.7%	\$0	\$2,475	\$2,500	99.0%
202580	Technology-Administration Services	\$0	\$3,100	\$5,700	54.4%	\$75	\$3,075	\$15,000	20.5%
202900	Other Support Services	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
203300	Community Services	\$0	\$118	\$0	100.0%	\$0	\$40	\$0	100.0%
203400	Corporate/Private Interest Grants	\$0	\$2,097	\$2,000	104.9%	\$0	\$5,833	\$0	100.0%
203535	High Ability Learners Grant	\$0	\$0	\$15,000	0.0%	\$7,029	\$15,771	\$11,734	134.4%
203540	State Early Childhood Grant	\$5,485	\$15,992	\$74,116	21.6%	\$4,918	\$18,854	\$69,466	27.1%
203541	Sixpence Early Childhood Grant	\$9,192	\$27,404	\$89,600	30.6%	\$4,122	\$21,914	\$84,985	25.8%
203551	Extended Learning Opportunity Grant	\$1,003	\$1,003	\$8,732	11.5%	\$113	\$905	\$8,147	11.1%
203590	Career Education Grant	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
203599	State Categorical Grants-NDEQ Grant	\$0	\$0	\$0	100.0%	\$0	\$33,886	\$0	100.0%
201300	Summer School	\$2,686	\$2,686	\$5,044	53.3%	\$0	\$0	\$0	100.0%
208000	Activity Fund Transfers	\$0	\$0	\$90,000	0.0%	\$0	\$0	\$80,000	0.0%
209000	NON-PROGRAM EXPEND	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
	FEDERAL PROGRAMS			\$0					
206200	Title I	\$6,184	\$19,631	\$234,933	8.4%	\$28,997	\$86,981	\$207,689	41.9%
206210	Title I Accountability	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206310	Title IIA	\$0	\$0	\$0	100.0%	\$0	\$0	\$51,787	0.0%

Blair Community Schools Budget Comparison Expenditures

Program Name	2025-2026				2024-2025				
	Month Exp	YTD Exp	Budget	%	Month Exp	YTD Exp	Budget	%	
206404	IDEA 611 BIRTH TO	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206406	IDEA 619 AGES 3-4	\$0	\$0	\$12,459	0.0%	\$0	\$12,470	\$12,470	100.0%
206408	IDEA - SPED BASE-EP	\$46,332	\$161,768	\$447,265	36.2%	\$38,203	\$98,484	\$470,415	20.9%
206410	IDEA - SPED Preschool	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206412	IDEA - Part B Proportionate Share	\$0	\$0	\$9,158	0.0%	\$0	\$8,001	\$8,001	100.0%
206415	IDEA SPECIAL PROJECTS	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206418	IDEA PART B PEAK PROJECTS	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206421	IDEA PART-B (611) ARP BASE & ENROLL	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206422	IDEA PRESCHOOL (619) ARP	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206700	PERKINS GRANT	\$0	\$0	\$18,562	0.0%	\$99	\$348	\$20,643	1.7%
206925	Title III	\$0	\$0	\$3,000	0.0%	\$0	\$0	\$3,000	0.0%
206690	OTHER FEDERAL NON CATEGORY GRANTS	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206990	FEDERAL CATEGORICAL GRANTS	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206998	ARP - ESSER III GRANT	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
TOTAL		\$2,338,079	\$7,503,366	\$28,989,848	25.9%	\$2,319,406	\$7,427,502	\$28,743,635	25.8%

Period: 3 (NOVEMBER)

Year: 2025-2026

Total Budget of Disbursements	\$28,989,848	\$28,743,635
Debt Service (Spending Authority Adjustment)	\$9,885,971	\$9,329,805
Necessary Cash Reserve	\$3,213,356	\$2,704,040
Total Requirements	\$42,089,175	\$40,777,480