

Committee As A Whole
Monday, December 8, 2025 5:30 PM
Kramer Education Center
2410 16th Street, Suite A
Columbus, NE 68601

- I. CALL TO ORDER
- II. ROLL CALL OF THE BOARD
- III. EXCUSE BOARD MEMBERS
- IV. PLEDGE OF ALLEGIANCE
- V. MEETING COMPLIANCE
 - V.A. DISTRICT MISSION STATEMENT
 - V.B. OPEN MEETINGS ACT
 - V.B.1. President ensures all can hear proceedings
 - V.C. PUBLICATION OF MEETING NOTICE
- VI. PUBLIC COMMENT
- VII. GUEST PRESENTATIONS
- VIII. RECOGNITIONS BY BOARD
 - VIII.A. NMEA All-State Band and Choir Recipients
- IX. BUILDING OR DISTRICT PRESENTATION
 - IX.A. Centennial Elementary Presentation
- X. CONSENT AGENDA
 - X.A. Items to be removed from the Consent Agenda
 - X.B. Meeting Minutes
 - X.C. Finance Reports

- X.D. Staffing Reports
- X.E. Professional Travel
- XI. FOUNDATION REPORT
- XII. DIRECTOR & SUPERINTENDENTS REPORTS OR UPDATES
 - XII.A. Director of Teaching and Learning
 - XII.B. Director of Special Education
 - XII.C. Assistant Director for Student Services
 - XII.D. Director of Human Resources
 - XII.E. Director of Operations
 - XII.F. Superintendent
- XIII. MONTHLY REVIEW OF POLICIES
 - XIII.A. Policy 1006.50 Facility Rental Policy, Includes Exhibits and Regulation
- XIV. DISCUSSION ITEMS
 - XIV.A. CHS Course Addition-Medication Aide
 - XIV.B. Fundraising Applications
 - XIV.C. Contract Services with Kordica
 - XIV.D. Cell Tower Agreement
 - XIV.E. 2026-2027 K-12 School Calendar & Pre-School Calendar
- XV. ACTION ITEMS FOR THIS MEETING
 - XV.A. Approval of Window Replacements at North Park and West Park
 - XV.B. Discuss and Take Action to Accept the FY24-25 Independent Audit
- XVI. BOARD REQUESTS FOR INFORMATION
- XVII. BOARD SHARING

XVIII. EXECUTIVE SESSION

XIX. ADJOURN



Centennial Elementary

Enrollment: 341

EL %: 36%

SP %: 25%

F/R %: 62%

Certified: 37

Classified: 28

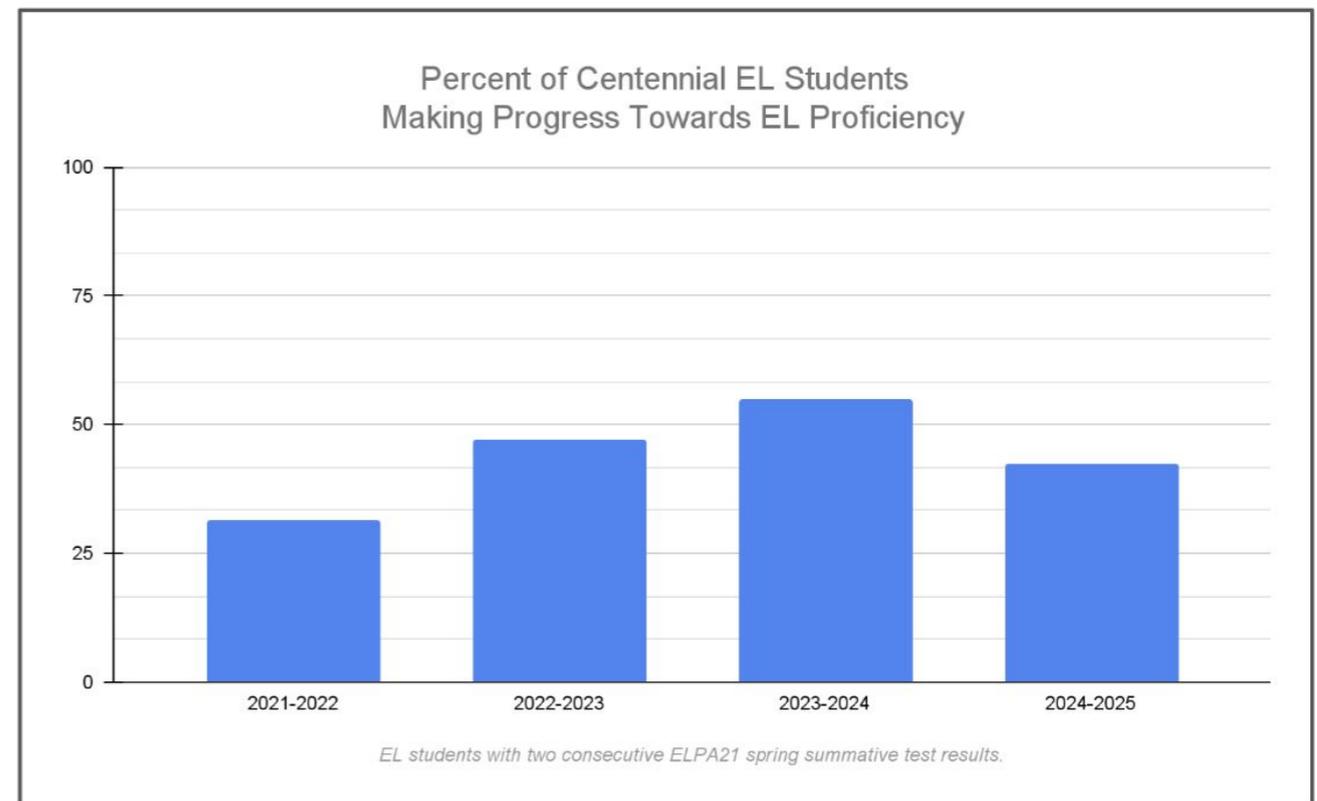




AQUESTT DATA

Centennial Elementary School	
Year	State Classification
2020-2021	Great
2021-2022	Good
2022-2023	Good
2023-2024	Good
2024-2025	Good

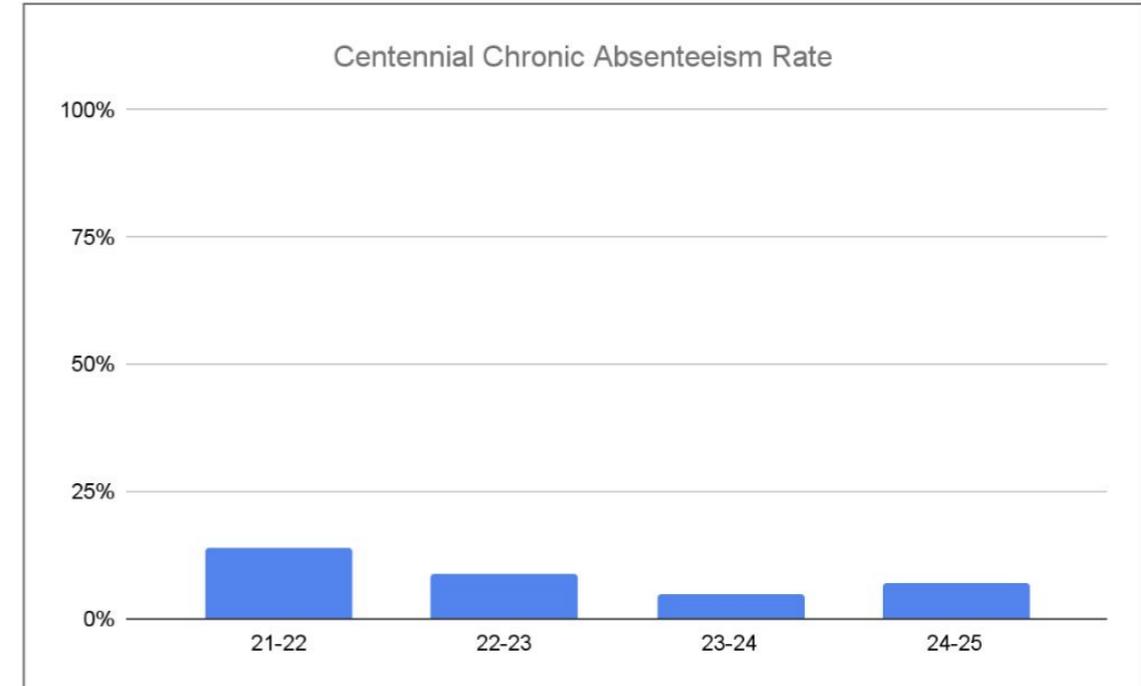
Centennial Elementary School AQuESTT Federal Designations		
Year	Status	Consistently Low-Performing Student Group(s)
2021-2022	Additional Targeted Support & Improvement (ATSI)	Hispanic, EL, & SPED
2022-2023	No Status Assigned	N/A
2023-2024	No Status Assigned	N/A
2024-2025	No Status Assigned	N/A





AQUESTT DATA

Centennial NSCAS ELA						
	3rd All	3rd EL	3rd Sped	4th All	4th EL	4th Sped
20-21	42%	22%	16%	53%	29%	36%
21-22	51%	50%	18%	36%	17%	29%
22-23	56%	39%	42%	45%	39%	29%
23-24	58%	45%	53%	45%	29%	37%
24-25	52%	46%	40%	50%	31%	31%



Centennial NSCAS Math						
	3rd All	3rd EL	3rd Sped	4th All	4th EL	4th Sped
20-21	54%	30%	42%	51%	43%	45%
21-22	51%	50%	18%	43%	22%	7%
22-23	57%	56%	42%	47%	43%	36%
23-24	55%	42%	41%	45%	29%	26%
24-25	69%	63%	75%	51%	37%	25%

Centennial Elementary Percent of Chronic Absenteeism		
Year	Rounded Percent	Actual Percent
21-22	14%	14.32
22-23	9%	9.45
23-24	5%	4.69
24-25	7%	6.81

WILDLY IMPORTANT GOAL

DISTRICT ELEMENTARY W.I.G. -

100% of CPS Elementary students will grow in reading measured by DIBELS.

CENTENNIAL ELEMENTARY W.I.G. -

Centennial students will grow from 50% to 75% in reading as measured by DIBELS Composite Score by May 2026.

LAG INDICATORS: DIBELS BENCHMARK DATA

LEAD INDICATORS:

- **COLLABORATIVE DATA MEETINGS.** By May 2026, I will meet with every grade-level team every 6 weeks to analyze reading data and identify next steps for instruction, ensuring alignment with our building W.I.G.
- **BOOST MINUTES.** Every student will meet the recommended boost minutes each week as monitored through BOOST reports. I will share BOOST reports every month.



BOOST Reading		Lead Measure: Every student will meet the recommended boost minutes each week						
% of students meeting recommended minutes		I will share BOOST reports every month.						
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	
Homeroom	10/6	10/13	10/20	10/27	11/3	11/10	11/17	
KA	61	38	15	46	84	61	69	
KB	35	7	50	0	71	57	35	
KS	92	85	0	85	50	71	78	
KY *	38	85	0	54	69	77	62	
1E	100	94	100	100	77	100	100	
1G	88	94	94	100	82	100	100	
1H*	100	94	88	94	100	100	88	
1W	83	100	77	100	100	100	100	
2F*	100	100	83	83	94	100	100	
2MA	100	100	88	100	100	100	100	
2MO	100	71	94	100	100	100	100	
2N	100	100	94	100	100	83	100	
3D	100	100	100	94	100	100	100	
3M	83	16	100	61	88	88	94	
3S	93	87	93	81	93	100	89	
3T	94	89	100	94	100	84	94	
4B	95	18	0	36	56	47	8	
4G*	100	86	90	52	86	95	100	
4H	100	90	0	18	31	100	100	
Total	87	77	67	74	83	88	85	

Engagement and Connection

Staff Engagement - Provide more opportunities for staff engagement and connection

- Gratitudes
- Staff Member of Week
- Appreciation Days
- Holiday Celebrations
- Daily Star
- Weekly Newsletter
- Staff Get Togethers
- Potlucks
- Committees - Leadership, BIST, Spirit, MTSS, Social, One School One Book, Battle of the Books

Family Engagement - Provide more opportunities for families to interact at school.

- Open House
- Parent-Teacher Conferences
- Heritage Night
- Literary Night
- Family Nights at Restaurants
- Centennial Family Picnic
- PAC
- Music Concerts

Student Engagement - Provide more opportunities for students to be engaged

- Gold Coin Rewards
- Homecoming Week
- Red Ribbon Week
- Student Council
- Star Citizen Awards
- Golden Awards
- Accelerated Reader Award
- Citizenship Award
- Ticket Tuesday
- Easter Egg Hunt
- Talent Show
- Student Contributions
- Theme - Dive Into Learning
- After School Program
- High Five Fridays - CHS & CCC
- United Way Campaign
- Music Concerts
- Read Across America
- Assemblies
- CHS/CMS Activity Groups Perform
- Holiday Events

Columbus Public Schools

Committee As A Whole - Meeting Minutes

Date: Monday, November 10, 2025

Time: 5:30 PM - 6:45 PM

Location: Kramer Education Center, 2410 16th Street, Suite A, Columbus, NE 68601

Mission: "Engaging All Learners to Achieve Success"

Board Attendance

Present: Michael Jeffryes, Doug Molczyk, Theresa Seipel, Marv Zoucha

Absent: Candace Becher, Douglas Willoughby (excused)

Presentations and Reports

Consent Agenda

Recognition

Landon Lawrence, State Cross Country Qualifier, and Coach Chris Sander were recognized.

Kramer Preschool Presentation

Erin Meyer presented enrollment at 201 students with 7 teachers, 9 ESCE/Sixpence staff, and 21 classified staff. Language lessons are being implemented with fidelity using the new Frog Street curriculum.

Director Reports

Teaching and Learning: Teresa Hausemann reported state/federal accountability reports released, Cognia parent surveys upcoming, and 345 teacher/principal touchpoints in October.

Student Services: Sara Colford reported 4 student teachers in fall, 5 in spring, and After School Program serving 173 students with 2 available spots at Emerson.

Human Resources: Jason Schapmann reported positive UpBeat Survey feedback, successful job fair participation, and staff holiday luncheon scheduled for December 12.

Foundation: Dr. Kay reported monthly contributions of \$27,185.77, bringing year-to-date total to \$298,350.51.

Action Items - Voting Summary

Action Item	Motion	Second	Vote
Excuse Absent Board Members	Doug Molczyk	Michael Jeffryes	4-0
First Reading: Policy 604.17 - Use of Artificial Intelligence in the School	Doug Molczyk	Theresa Seipel	4-0
Motion to Adjourn	Doug Molczyk	Marv Zoucha	4-0

Policy 604.17 - Artificial Intelligence

Superintendent Kay discussed conversations and research conducted regarding AI use. The policy establishes framework for engaging in best practices and setting limits on AI usage in CPS.

Discussion Items

School Fundraising Applications, Out of State Field Trip Requests, Surplus Requests, and TERIP 2025-2026 information and deadlines were reviewed.

I, the undersigned, being the duly qualified Secretary for School District No. 1 of Columbus, Nebraska, certify that the preceding is a true and correct copy of the minutes of the Regular School Board meeting of Monday, November 10, 2025.

President

Secretary

Columbus Public Schools

Board of Education Regular Meeting

Monday, November 17, 2025

Mission: "Engaging All Learners to Achieve Success"

Time: 5:30 PM

Location: Kramer Education Center, 2410 16th Street, Suite A, Columbus, NE 68601

Board Members Present

All board members were present: Candace Becher, Michael Jeffryes, Doug Molczyk, Theresa Seipel, Douglas Willoughby, and Marv Zoucha.

I-V. Opening Procedures

The meeting was called to order at 5:30 PM by the Board President. Roll call confirmed all six board members were present. The Pledge of Allegiance was led by the Board, followed by confirmation of Open Meetings Act compliance and publication of the meeting notice. Marv Zoucha read the District Mission Statement.

The President ensured all attendees could hear the proceedings as required by the Open Meetings Act.

VI. Public Comment

No public comments were received.

VII. Consent Agenda

The consent agenda included meeting minutes, finance reports, staffing reports, and professional travel requests. Jason Schapmann presented the M5 Financial Report. No items were removed from the consent agenda.

Motion	Second	Yes	No
Doug Molczyk	Marv Zoucha	6	0

VIII. Foundation Report

The Superintendent recommended approval of the Foundation Report as submitted.

Motion	Second	Yes	No
Candace Becher	Doug Molczyk	6	0

IX. Director & Superintendent Reports

Director of Special Education

Jason Harris, Director of Special Education, provided an update on state reporting requirements. October is a busy month for submitting data from the previous year. The

district submitted reimbursement totals for 931 special education students, including 102 students in nonpublic buildings. Mr. Harris shared a breakdown of students by age groups.

Superintendent

Superintendent Chip Kay reported on the superintendent evaluation process as outlined in Board Policy. He provided an update on the progress of the 4DX Leadership Model implementation and gave a Strategic Plan progress update. Dr. Kay announced that Columbus Public Schools will be featured in 'The Education Magazine' for the district's work in supporting community partnerships and programs.

X. Discussion Items

The board discussed Columbus High School mid-term graduates. No action was taken at this time.

XI. Action Items for This Meeting

School Fundraising Applications

The board approved school fundraising applications as submitted.

Motion	Second	Yes	No
Theresa Seipel	Douglas Willoughby	6	0

Out of State Field Trip Requests

The board approved out of state field trip requests as submitted.

Motion	Second	Yes	No
Doug Molczyk	Candace Becher	6	0

Surplus Requests

The board approved surplus requests as submitted.

Motion	Second	Yes	No
Doug Molczyk	Marv Zoucha	6	0

Temporary Early Retirement Incentive Program (TERIP) 2025-2026

The board approved the TERIP program offerings for the 2025-2026 school year.

Motion	Second	Yes	No
Douglas Willoughby	Theresa Seipel	6	0

Second and Final Reading of Policy 604.17 Use of Artificial Intelligence in School

The Superintendent recommended approval of the Second and Final Reading of Policy 604.17 Use of Artificial Intelligence in the School. The board approved the policy as submitted.

Motion	Second	Yes	No
Doug Molczyk	Candace Becher	6	0

XII-XIV. Closing Items

There were no board requests for information. Board members shared updates and reflections. No executive session was held.

XV. Adjournment

The meeting was adjourned.

Motion	Second	Yes	No
Doug Molczyk	Theresa Seipel	6	0

I, the undersigned, being the duly qualified Secretary for School District No. 1 of Columbus, Nebraska, certify that the preceding is a true and correct copy of the minutes of the Regular School Board meeting of Monday, November 17, 2025.

President

Secretary

Columbus Public Schools
Summary of Cash Balances
November 30, 2025

11	DESCRIPTION	BEGINNING BALANCE	MONTH TO DATE RECEIPTS	MONTH TO DATE EXPENDITURES	END OF MONTH BALANCE	YTD BALANCE PRIOR YEAR
General Fund	Attachment M4a			\$ 4,489,190.36		
	Attachment M5 (prior Bd Mtg)			\$ 336,417.30		
	Transfer to GP ICS Savings		\$ -			
	Transfer from GP ICS Savings		\$ -			
	Receipts GP checking		\$ 639,153.30			
	GENERAL FUND - GREAT PLAINS STATE BANK	\$ 8,957,132.23	\$ 639,153.30	\$ 4,825,607.66	\$ 4,770,677.87	\$ 4,781,464.94
	Transfer to GP Checking			\$ -		
	Transfer from GP Checking		\$ -			
	Interest		\$ 3,267.37			
	GEN FUND - GP ICS SAVINGS	\$ 2,666,886.31	\$ 3,267.37	\$ -	\$ 2,670,153.68	\$ 67.73
General Fund - Cash Balance					\$ 7,440,831.55	
Depr Fund	DATAVISION, LLC			\$ 79,665.53		
	KANSAS CITY AUDIO-VISUAL INC			\$ 41,271.83		
	MAJOR REFRIGERATION			\$ 400.88		
	MENARDS-COL			\$ 279.99		
	Receipts					
	Interest		\$ 8,733.25			
DEPRECIATION - GREAT PLAINS STATE BANK	\$ 3,442,020.00	\$ 8,733.25	\$ 121,618.23	\$ 3,329,135.02	\$ 1,261,164.96	
Temporary Funds -GF						
	PAYROLL - PINNACLE BANK	\$ 282,990.90	\$ 4,078,596.34	\$ 4,025,020.86	\$ 336,566.38	\$ 287,539.79
	HSA/FSA - PINNACLE BANK (Employee Benefit Fund)	\$ 75,606.65	\$ 14,704.07	\$ 15,275.60	\$ 75,035.12	\$ 69,272.69
Activities	Administration	\$ 700,004.70	\$ 7,773.42	\$ 21,247.94	\$ 686,530.18	\$ 647,459.74
	Middle School	\$ 176,124.31	\$ 7,283.90	\$ 11,618.85	\$ 171,789.36	\$ 155,448.59
	High School	\$ 732,494.82	\$ 30,615.67	\$ 39,589.45	\$ 723,521.04	\$ 687,362.11
	ACTIVITY FUNDS - COLUMBUS BANK	\$ 1,608,623.83	\$ 45,672.99	\$ 72,456.24	\$ 1,581,840.58	\$ 1,490,270.44
Nutrition Fund	Attachment M6			\$ 354,570.74		
	Interest Income		\$ 574.82			
	State Reimbursement		\$ 202,558.55			
	Rct to Expenditures		\$ 18,756.09			
	Student/ Staff meals/ alacarte sales		\$ 93,642.78			
	NSF checks		\$ -			
NUTRITION FUND - CORNERSTONE BANK	\$ 240,018.72	\$ 315,532.24	\$ 354,570.74	\$ 200,980.22	\$ 277,724.83	
Bond Fund				\$ -		
	Platte County Treasurer		\$ 29,918.87			
	Butler County Treasurer		\$ -			
	Polk County Treasurer		\$ -			
	Investment Gain		\$ 16,087.86			
	BOND FUND - FNB	\$ 4,986,071.90	\$ 46,006.73	\$ -	\$ 5,032,078.63	\$ 4,726,683.96
Building Fund				\$ -		
	Receipts		\$ 7,653.34			
BLDG FUND - BANK OF THE VALLEY	\$ 547,278.81	\$ 7,653.34	\$ -	\$ 554,932.15	\$ 270,096.23	
12- Student Fees Fund	Receipts		\$ 0.22			
	STUDENT FEES FUND - ONE UNITED FEDERAL CREDIT UNION	\$ 13,491.01	\$ 0.22	\$ -	\$ 13,491.23	

Columbus Public Schools
 General Fund Revenue Detail
 November 30, 2025

Account Number	Description	Budget	Month to Date	Year to Date	Balance	Percent
01.1.01100.000.000	Property Taxes	(\$26,625,735.00)	(\$151,415.50)	(\$6,252,499.89)	(\$20,373,235.11)	0.57%
01.1.01115.000.000	Carline Taxes	(\$8,000.00)	\$0.00	(\$1,951.65)	(\$6,048.35)	0.00%
01.1.01120.000.000	Public Power District Sales Tax	(\$900,000.00)	\$0.00	\$0.00	(\$900,000.00)	0.00%
01.1.01125.000.000	Motor Vehicle Taxes	(\$2,345,000.00)	(\$218,270.62)	(\$638,784.37)	(\$1,706,215.63)	9.31%
01.1.01323.000.000	Tuition, SpEd School Age	(\$3,250.00)	\$0.00	\$0.00	(\$3,250.00)	0.00%
01.1.01510.000.000	Interest on Investments	(\$105,638.00)	(\$18,354.25)	(\$58,136.47)	(\$47,501.53)	17.37%
01.1.01911.000.000	Local License Fees	(\$25,000.00)	\$0.00	(\$17,772.50)	(\$7,227.50)	0.00%
01.1.01990.000.000	Miscellaneous Local Receipts	(\$20,000.00)	\$0.00	\$0.00	(\$20,000.00)	0.00%
01.1.02110.000.000	County Fines & License Fees	(\$161,000.00)	(\$18,021.29)	(\$53,002.91)	(\$107,997.09)	11.19%
01.1.02210.000.000	ESU Receipts	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
01.1.03110.000.000	State Aid	(\$18,156,653.00)	\$0.00	(\$3,731,825.00)	(\$14,424,828.00)	0.00%
01.1.03120.000.000	SpEd Receipts from the State	(\$6,500,000.00)	\$0.00	\$0.00	(\$6,500,000.00)	0.00%
01.1.03180.000.000	Pro-Rate Motor Vehicle	(\$32,000.00)	(\$5,750.88)	(\$5,774.03)	(\$26,225.97)	17.97%
01.1.03400.000.000	State Apportionment	(\$1,000,000.00)	\$0.00	\$0.00	(\$1,000,000.00)	0.00%
01.1.03535.000.000	High Ability Learners Allocations	(\$25,599.00)	\$0.00	(\$20,309.00)	(\$5,290.00)	0.00%
01.1.03540.000.000	State Early Childhood Grant	(\$130,730.00)	\$0.00	(\$134,304.00)	\$3,574.00	0.00%
01.1.03541.000.000	Early Childhood Endowment Grant	(\$174,500.00)	\$0.00	(\$28,794.00)	(\$145,706.00)	0.00%
01.1.03551.000.000	CTE Grant	\$0.00	\$0.00	(\$17,056.00)	\$17,056.00	#DIV/0!
01.1.03590.000.000	Opportunity Grant	\$0.00	\$0.00	(\$1,423.04)	\$1,423.04	#DIV/0!
01.1.03599.000.000	State Categorical Programs	\$0.00	\$0.00	(\$1,500.00)	\$1,500.00	#DIV/0!
01.1.04505.000.000	ESSA Title I Part A: Improving	(\$700,176.00)	(\$79,751.00)	(\$126,308.00)	(\$573,868.00)	11.39%
01.1.04509.000.000	ESSA Title II Part A Supporting	(\$113,178.00)	(\$84,016.00)	(\$100,253.00)	(\$12,925.00)	74.23%
01.1.04510.000.000	ESSA Title IV Part A Student	(\$48,269.00)	\$0.00	\$0.00	(\$48,269.00)	0.00%
01.1.04516.000.000	IDEA Preschool Enrollment/Poverty	(\$25,599.00)	\$0.00	\$0.00	(\$25,599.00)	0.00%
01.1.04518.000.000	IDEA Part B (611) Base Enrollment	(\$150,000.00)	\$0.00	\$0.00	(\$150,000.00)	0.00%
01.1.04521.000.000	IDEA Part-B Proportionate Share	(\$164,500.00)	\$0.00	\$0.00	(\$164,500.00)	0.00%
01.1.04525.000.000	Carl Perkins Grants	(\$41,471.00)	\$0.00	(\$49,309.00)	\$7,838.00	0.00%
01.1.04527.000.000	ESSA Title III Part A English	(\$96,146.00)	(\$1,601.00)	(\$3,717.00)	(\$92,429.00)	1.67%
01.1.04528.000.000	ESSA Title III Immigrant	(\$28,744.00)	(\$22,001.00)	(\$26,190.00)	(\$2,554.00)	76.54%
01.1.04531.000.000	ESSA Title IV Part B 21st Century	(\$117,000.00)	\$0.00	\$0.00	(\$117,000.00)	0.00%
01.1.04708.000.000	Medicaid in Public Schools	(\$164,500.00)	(\$27,282.88)	(\$40,924.32)	(\$123,575.68)	16.59%
01.1.04709.000.000	Medicaid Administrative Activity	\$0.00	\$0.00	(\$7,797.45)	\$7,797.45	#DIV/0!
01.1.04969.000.000	ESSA Title IV-A Student Support	\$0.00	(\$4,238.00)	(\$22,616.00)	\$22,616.00	#DIV/0!
01.1.04991.000.000	Revenue	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
01.1.05200.000.000	Transfers from Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
		(\$57,862,688.00)	(\$630,702.42)	(\$11,340,247.63)	(\$46,522,440.37)	1.09%
	Transfers					
	Reimbursements/Refunds		(\$12,715.75)			
	Interest - other accounts		\$4,264.87			
	Total Revenue		(\$639,153.30)			

Check Number	Vendor	Amount
21240	AMAZON CAPITAL SERVICES	\$14.63
21241	FIRST NATIONAL BANK OMAHA	\$3,225.98
21242	SCHOOL DISTRICT #1-PAYROLL	\$3,929,173.36
21243	AMAZON CAPITAL SERVICES	\$1,200.89
21244	SUPER SAVER	\$275.47
21245	ASSOCIATED STAFFING, INC	\$14,208.57
21246	AWARDS & ENGRAVING	\$517.00
21247	BLAZERWORKS, LLC	\$28,052.50
21248	COLUMBUS AREA CHAMBER COMMERCE	\$60.00
21249	COLUMN SOFTWARE PBC	\$287.64
21250	DAS STATE ACCTG-CENTRAL FINANCE OCIO	\$330.00
21251	ESU #7 SPECIAL EDUCATION	\$77,396.99
21252	ESU #7	\$9,351.55
21253	FATHER FLANAGAN'S BOYS' HOME	\$50,960.00
21254	FIRST NATIONAL BANK OMAHA	\$309.82
21255	FIRST NATIONAL BANK OMAHA	\$50.00
21256	FIRST NATIONAL BANK OMAHA	\$99.45
21257	FIRST NATIONAL BANK OMAHA	\$39.34
21258	FIRST NATIONAL BANK OMAHA	\$393.66
21259	FIRST NATIONAL BANK OMAHA	\$1,840.50
21260	FIRST NATIONAL BANK OMAHA	\$2,659.82
21261	FIRST NATIONAL BANK OMAHA	\$117.12
21262	GODFATHERS -COLUMBUS	\$89.00
21263	HILTON OMAHA	\$2,886.72
21264	JACKSON SERVICES INC.	\$332.58
21265	NCSA	\$995.00
21266	NEBRASKA CHORAL DIRECTORS ASSOCIATION	\$420.00
21267	PITNEY BOWES - RESERVE ACCOUNT	\$409.49
21268	PLUNKETTS PEST CONTROL	\$202.92
21269	SAPP BROS PETROLEUM	\$6,729.51
21270	STEALTH BROADBAND	\$6,059.51
21271	STELLING BRASS & WINDS INC.	\$291.00
21272	UPS STORE	\$15.96
21273	WAYNE STATE COLLEGE	\$65.00
21274	AMAZON CAPITAL SERVICES	\$2,265.24
21275	SUPER SAVER	\$451.54
21276	CAHRA	\$250.00
21277	DAYLIGHT DONUTS	\$39.00
21278	FIRST NATIONAL BANK OMAHA	\$2,796.39
21279	GNSA (GREATER NEBR. SCHOOLS ASSOCIATIONS	\$4,250.00
21280	JACKSON SERVICES INC.	\$222.89
21281	MATHESON TRI-GAS INC	\$137.07
21282	PERRY, GUTHERY, HAASE, & GESSFORD, P.C.	\$486.00

Check Number	Vendor	Amount
21283	PITNEY BOWES - RESERVE ACCOUNT	\$1,000.00
21284	TYLER TECHNOLOGIES	\$73,242.27
21285	VALA'S PUMPKIN PATCH	\$159.84
21286	ACE HARDWARE-COLUMBUS	\$20.72
21287	BERTRAND, KATIE	\$34.58
21288	BLASER, TASHA	\$239.40
21289	BOMGAARS	\$51.03
21290	CAPITAL SANITARY SUPPLY	\$300.84
21291	CDW GOVERNMENT, INC.	\$2,281.56
21292	CLAY HILLS AG, LLC	\$1,023.75
21293	COLUMBUS MUSIC	\$207.64
21294	DEVELOPMENTAL DISABILITY CENTER OF NE	\$5,339.04
21295	ELECTRICAL ENGINEERING & EQUIP	\$315.56
21296	FILTER SHOP	\$20,615.40
21297	FOLLETT CONTENT SOLUTIONS, LLC	\$3,943.08
21298	FOREMAN SUPPLY INC	\$20.40
21299	FUN AND FUNCTION	\$164.70
21300	GARCIA, YURI	\$268.80
21301	GERHOLD CONCRETE CO. INC.	\$496.29
21302	GO PHYSICAL THERAPY, LLC	\$72,735.65
21303	GREAT PLAINS BUILDING SUPPLY CO.	\$27.60
21304	J.W. PEPPER & SON, INC	\$62.50
21305	JONSON, AMANDA	\$36.96
21306	JUNIOR LIBRARY GUILD	\$2,187.30
21307	KOCH EXCAVATING CO.	\$126.50
21308	KULA, ELISSA	\$2,394.33
21309	KUSH, DENISE	\$359.10
21310	MAXIM HEALTHCARE SERVICES, INC.	\$6,305.00
21311	MENARDS-COL	\$1,372.80
21312	MIDWEST DOOR & HARDWARE	\$700.00
21313	NATIONAL ART & SCHOOL SUPPLY	\$132.82
21314	PRESENCELEARNING INC	\$137,047.85
21315	RUTT'S HEATING & AIR CONDITIONING, INC -	\$636.41
21316	STEMPEK, SHELLEY	\$305.24
21317	SUNBELT RENTALS	\$1,532.04
21318	TRUCK CENTER COMPANIES	\$47.25
21319	VENTRIS LEARNING LLC	\$301.00
21320	LEGACY 23 APARTMENTS	\$1,701.00
21321	LEGACY 23 APARTMENTS	\$1,495.00
Total Expenditures		\$4,489,190.36

Columbus Public Schools
Nutrition Fund Expenditures
November 2025

Check Number	Vendor	Amount
3402	HY-VEE FOOD STORES	\$ 2,960.00
3403	JACKSON SERVICES INC.	\$ 66.65
3404	VERIZON WIRELESS	\$ 32.91
3405	HY-VEE FOOD STORES	\$ 6,280.00
3406	LUNCHTIME SOLUTIONS, INC	\$ 196,778.26
3407	TREVIPAY-WALMART	\$ 27.44
3408	SCHOOL DISTRICT #1-PAYROLL	\$ 148,425.48
	Total Fund Expenditures	<u>\$ 354,570.74</u>

Columbus Public Schools
 Summary of Cash Balances- QCPUF
 November 30, 2025

M9	DESCRIPTION	BEGINNING BALANCE	MONTH TO DATE RECEIPTS	DATE EXPENDITURE S	END OF MONTH BALANCE	YTD BALANCE PRIOR YEAR
	B-D CONSTRUCTION INC			\$ 221,525.86		
	CLARK & ENERSEN			\$ 7,121.42		
	LIFESTYLE WINDOW COVERINGS			\$ 1,444.00		
	Receipts					
	Transfers					
	Interest		\$ 6,935.91			
	QCPUF OPERATING -- COLUMBUS BANK	\$ 2,162,536.58	\$ 6,935.91	\$ 230,091.28	\$ 1,939,381.21	
	BOK Financial					
	Transfers					
	Receipts		\$ 5,116.17			
	Interest		\$ 2,340.46			
	QCPUF BOND-- COLUMBUS BANK	\$ 815,364.79	\$ 7,456.63	\$0.00	\$822,821.42	
*Totals are the Operating and ICS Savings combined for each account						

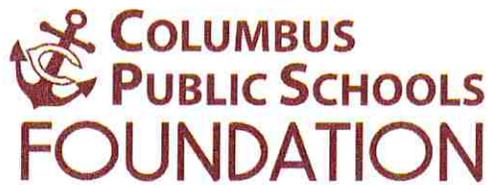
COLUMBUS PUBLIC SCHOOLS

November 2025 Professional Leave Report

Employee Name	Date(s)	Event & Location
Jason Harris	09/30/2025 - 05/29/2026	Monthly NASES Region 3 Meeting Norfolk, NE
Rebecca Sindelar	10/28/2025 - 12/09/2025	UNK Class
Ryan Goetsch	11/03/2025	Nebraska Shape conference in Kearney, NE
Matthew Hoenk	11/03/2025 - 11/04/2025	SHAPE conference with Mr. Goetsch.
Aspyn Harrison	11/03/2025	Shape Nebraska Conference
Rebecca Hazlett	11/03/2025 - 11/04/2025	Shape Nebraska Conference
Payton Dozler	11/03/2025	SHAPE Nebraska Conference
Conner Lowery	11/03/2025 - 11/04/2025	SHAPE Nebraska conference in Kearney
Alexander Dostal	11/03/2025	CLS Community Experience in Lincoln. *
Jonathan Tomasevicz	11/03/2025 - 11/04/2025	Shape Nebraska Conference in Kearney
Andrew Luebbe	11/03/2025	ESU 7 - Leadership Learning Rounds - Shelby Rising City Elementary
Mitchell Peatrowsky	11/03/2025 - 11/04/2025	Shape Nebraska Conference
Angela Luebbe	11/03/2025	Not specified
Jason Schapmann	11/03/2025	Hastings College Career Fair
Ryan Goetsch	11/04/2025	Nebraska SHAPE conference in Kearney, NE
Aspyn Harrison	11/04/2025	Shape Nebraska Conference
Payton Dozler	11/04/2025	SHAPE Nebraska Conference
Rebecca Sindelar	11/04/2025	UNK Class and required lab
Nicole Anderson	11/04/2025	NAEF meeting in Omaha at 5:00pm
Sara Colford	11/07/2025	ACEP meeting at Wayne State
Rebecca Sindelar	11/11/2025	UNK class
Benjamin Loeffelholz	11/12/2025	SkillsUSA Board of Directors Meeting

Employee Name	Date(s)	Event & Location
Denise Stevenson	11/12/2025	Science of Reading for Multilingual Learners training at ESU3 LaVista
Sara Colford	11/13/2025	USD (Vermillion, SD) Teacher Job Fair
Jason Schapmann	11/13/2025	USD Job Fair
James Johnson	11/13/2025	Gone all day to take 8 students to UNL math day.
Jessy Hill	11/13/2025 - 11/14/2025	Special Education Tri-State Law Conference Omaha NE
Adia Brightman	11/13/2025	Tri-State Law Conference in Omaha, NE at the CHI Health Center.
Carly Whitney	11/13/2025 - 11/14/2025	Event: 2025 Tri-State Regional Special Education Law Conference
Robyn Myers	11/13/2025 - 11/14/2025	Sped Law Conference
Jason Harris	11/13/2025 - 11/14/2025	Special Education Law Conference Omaha, NE
Michelle Figge	11/13/2025 - 11/14/2025	Special Education Law Conference
Edwin Fattig	11/13/2025 - 11/14/2025	Event: 2025 Tri-State Regional Special Education Law Conference
Chip Kay	11/13/2025	AM = ESU 7 Supt Meeting PM = STANCE Meeting in Lincoln
Leonard Kwapnioski	11/14/2025	NATA Meeting - GI with ESUCC and NOC on LB599
Adia Brightman	11/14/2025	Tri-State Law Conference in Omaha, NE at the CHI Health Center.
Jordon Anderson	11/14/2025	NSAA Middle Level Committee Meeting
Nicole Anderson	11/18/2025 - 11/21/2025	11/18 & 11/19 NebSPRA annual conference 11/19 - 11/21 NASB education conference Both are in Omaha.
Rebecca Sindelar	11/18/2025 - 12/09/2025	UNK class
Jason Harris	11/19/2025 - 11/21/2025	State Education Conference Omaha, NE
Jason Schapmann	11/19/2025 - 11/21/2025	NASB State Education Conference
Chip Kay	11/19/2025 - 11/21/2025	State Education Conference (Omaha)
Guadalupe Marino Ramirez	11/20/2025 - 11/21/2025	Counselors Academy/Conference @ La Vista Conference Center

Employee Name	Date(s)	Event & Location
Sydney Hansen	11/20/2025 - 11/21/2025	Nebraska School Counselor Association - School Counselor Academy in La Vista
Trina Gentile	11/20/2025	Attending the Nebraska School Counselor Academy in LaVista.
Tricia Romshek	11/20/2025	NSCA Conference in Omaha
Ginger Darveau	11/20/2025	NSCA Conference
Malia White	11/20/2025 - 11/21/2025	NSCA Conference
Kerri Jones	11/20/2025	NPERS
Angela Kruse	11/20/2025 - 11/21/2025	I will be attending the Nebraska School Counselor Academy Conference in LaVista.
Sara Colford	11/20/2025 - 11/21/2025	Counselor Conference in Omaha
Wendi Petersen	11/20/2025 - 11/21/2025	NE School Counselor Academy in Omaha
Ginger Darveau	11/21/2025	NSCA Conference
Tricia Romshek	11/21/2025	NSCA Conference in Omaha
Celeste Ditter	11/21/2025	I will be at Nebraska Music Educators Association convention in Lincoln.
Trina Gentile	11/21/2025	Attending the Nebraska School Counselor Academy in LaVista.
Emma Schroeder	11/21/2025	Nebraska Music Education Association (NMEA) Conference.
Emma Schroeder	11/21/2025	Nebraska Music Education Association annual conference.
Emma Schroeder	11/21/2025	Music Conference
Cynthia Campbell	11/24/2025	Art students painting a mural at Columbus Community Hospital.
Craig Williams	11/24/2025 - 11/25/2025	These are the days for the NSAA State Coaches Clinic and State FB Finals.
Jaime Stodola	11/24/2025	Collaboration with JE Dunn and Columbus Community Hospital Mural.
Elissa Heibel	11/24/2025	NCECBVI fall Conference - Reading for students with VI
Rebecca Sindelar	11/25/2025	UNK class



2410 16th Street, Suite A, P.O. Box 947, Columbus, NE 68602-0947 Phone: 402-563-7000, Ext. 13033 Fax: 402-563-7005

December 2, 2025

Mike Jeffryes
Board of Education
Columbus Public Schools

Dear President Jeffryes and Members of the Board:

The Foundation contributed the following items to Columbus Public Schools during the month of November. On behalf of the Board of Directors for the CPS Foundation and the officers of the thirteen umbrella organizations, we respectfully submit these items to the Board of Education for acceptance.

Foundation

\$2,276.69 - Columbus After School Program
\$643.20 - Shopping for Charities Shirts
\$600.00 - STS Dual Credit Scholarships

\$150.00 Educators Rising
\$1,740.00 - Dual Credit Scholarships
\$200.00 - Trunk or Treat Candy/Supplies

Band Boosters

\$280.00 - Senior Plaques
\$40.50 - Senior Night Flowers

Centennial PAC

\$256.48 - Heritage Night
\$240.00 - Field Trip
\$50.00 - Pumpkin Decorating Contest Awards

Post Prom

\$3,000 - Store Supplies Purchase

North Park PTO

\$69.70 - Fall Event Supplies
\$382.93 - Classroom Supplies Support
\$40.00 - Santa

West Park PTO

\$205.00 - Field Trip

The total contributions for the month of November was \$10,174.50

The total contributions for the FY 2025 total is **\$308,525.01**

**CPS Foundation's fiscal year is January 1 through December 31.*

Thank you for your consideration.

Sincerely,

Nicole Anderson
Communication & Foundation Director

Columbus Public Schools
December 2025 Board of Education Meeting

Financial Literacy Status Report

Legal Bill 452 requires that on or before December 31, 2024, and on or before December 31st of each year thereafter, each school district must provide an annual financial literacy status report to its school board.

Personal Finance is a required, 5-credit semester course for students at Columbus High School. This course helps students become financially responsible, conscientious members of society. Units of study include careers and goals, budgeting and planning, financial institutions, credit, consumer decision-making, insurance and risk management, and postsecondary preparation. The resource that is used to support the curriculum Personal Financial Literacy by Pearson, 3rd edition. The Personal Finance course meets the requirements of the Nebraska Financial Literacy Act.

During the 24-25 school year, 274 out of 285 students completed the Personal Finance course at Columbus High School with a 96% success rate.

Department of Teaching & Learning Updates



December 2025

AQuESTT Classification

"Engaging All Learners to Achieve Success"



- District Classification - Good
- West Park - Great
- All other schools - Good
- All district and school data has been made public on the Nebraska Educational Profile (NEP) page
 - <https://nep.education.ne.gov/#/profiles/district/snapshot?agencyId=71-0001-000&dataYears=20242025>
- Starting to hold AQuESTT Building Data Meetings
 - WP missed Excellent by .41
 - CN missed Great by .07
 - NP missed Great by .38

NSCAS ELA Grade-Level Proficiency Rates

"Engaging All Learners to Achieve Success"



Percent of CPS ALL Students Proficient on NSCAS ELA							
Year	3rd All	4th All	5th All	6th All	7th All	8th All	11th All
20-21	43%	52%	41%	38%	40%	49%	38%
21-22	46%	42%	42%	34%	33%	40%	41%
22-23	55%	40%	41%	43%	44%	50%	38%
23-24	50%	41%	36%	33%	41%	45%	37%
24-25	49%	49%	29%	31%	43%	43%	31%

Percent of CPS EL Students Proficient on NSCAS ELA							
Year	3rd EL	4th EL	5th EL	6th EL	7th EL	8th EL	11th EL
20-21	36%	34%	25%	23%	9%	19%	8%
21-22	37%	24%	19%	19%	12%	5%	7%
22-23	45%	27%	14%	12%	14%	11%	10%
23-24	42%	28%	23%	14%	13%	16%	5%
24-25	41%	38%	17%	20%	14%	9%	8%

Percent of CPS Special Education Students Proficient on NSCAS ELA							
	3rd SPED	4th SPED	5th SPED	6th SPED	7th SPED	8th SPED	11th SPED
20-21	22%	33%	19%	18%	22%	34%	5%
21-22	29%	23%	22%	18%	17%	24%	17%
22-23	35%	22%	22%	18%	17%	37%	13%
23-24	28%	24%	29%	23%	14%	17%	13%
24-25	28%	24%	17%	19%	24%	20%	19%

NSCAS Math Grade-Level Proficiency Rates

"Engaging All Learners to Achieve Success"



Percent of CPS ALL Students Proficient on NSCAS Math							
Year	3rd All	4th All	5th All	6th All	7th All	8th All	11th All
20-21	40%	41%	34%	30%	50%	44%	36%
21-22	41%	32%	35%	38%	34%	37%	49%
22-23	41%	40%	42%	47%	57%	58%	34%
23-24	53%	37%	41%	31%	51%	45%	39%
24-25	62%	53%	44%	38%	46%	47%	33%

Percent of CPS EL Students Proficient on NSCAS Math							
Year	3rd EL	4th EL	5th EL	6th EL	7th EL	8th EL	11th EL
20-21	25%	23%	21%	17%	25%	13%	0%
21-22	29%	17%	20%	17%	14%	14%	21%
22-23	28%	22%	9%	23%	23%	29%	10%
23-24	43%	23%	29%	9%	25%	18%	5%
24-25	49%	49%	35%	14%	16%	14%	2%

Percent of CPS Special Education Students Proficient on NSCAS Math							
Year	3rd SPED	4th SPED	5th SPED	6th SPED	7th SPED	8th SPED	11th SPED
20-21	25%	24%	9%	14%	27%	19%	0%
21-22	27%	13%	17%	14%	15%	18%	21%
22-23	29%	28%	22%	23%	21%	29%	10%
23-24	25%	26%	29%	15%	28%	21%	4%
24-25	42%	28%	21%	15%	30%	17%	12%

NSCAS Science Grade-Level Proficiency Rates

"Engaging All Learners to Achieve Success"



Percent of CPS ALL Students Proficient on NSCAS Science			
Year	5th	8th	11th
21-22	72%	56%	49%
22-23	68%	49%	46%
23-24	71%	40%	48%
24-25	76%	63%	43%

Percent of CPS EL Students Proficient on NSCAS Science			
Year	5th EL	8th EL	11th EL
21-22	59%	24%	11%
22-23	49%	15%	20%
23-24	66%	13%	10%
24-25	66%	27%	8%

Percent of CPS Special Education Students Proficient on NSCAS Science			
Year	5th SPED	8th SPED	11th SPED
21-22	44%	29%	12%
22-23	40%	27%	26%
23-24	55%	21%	17%
24-25	56%	39%	19%

EL Proficiency Rates

"Engaging All Learners to Achieve Success"



Percent of CPS EL Students Making Progress Towards EL Proficiency	
2017-2018	54%
2018-2019	54%
2021-2022	41%
2022-2023	44%
2023-2024	51%
2024-2025	42%

Curriculum Work

"Engaging All Learners to Achieve Success"



- High School Biology & Middle School Science
 - Continue to receive curriculum support and planning with each Open Sci Ed Module
- 6th Math
 - CPM Resource Standard Audit with Julie Kreikemeier
 - Rewriting district math assessments
- 5 - 8 Math
 - Rewriting Advanced Math
 - Decision Rules
 - Placement Tests, Keys & Scoring Criteria
- K-5 Math Pilot
 - iReady Math Resource
 - Pilot of this resource will be completed by the end of this quarter/semester
 - Will score the resource near the end of December
 - Amplify Desmos Resource PD & Planning
 - December 9th & 10th



248 Teacher/Principal Touch Points

We track engagement through dialogue, collaboration, and classroom visits.

CPS BOE Update Special Education

December 8, 2025

Indicator 11

COLUMBUS PUBLIC SCHOOLS

Improving Learning for Children with Disabilities

Part B Indicator 11 SY2024-25 ▾

Dates for this reporting period are July 1, 2024 - June 30, 2025. Only report initial evaluations that the district completed during this time period.

Part B Indicator 11 reports the number of children ages 3-21 who were evaluated within 45 school days or 60 calendar days, whichever comes first. The time period must be measured from the date the district received parental consent for an initial evaluation and the date the initial evaluation was completed. The relevant time period for this data collection is July 1, 2024 - June 30, 2025. Complete the table below using district initial evaluation data.

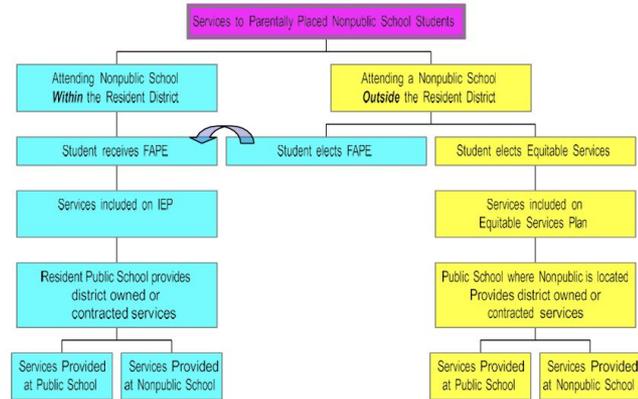
Data has been Submitted Successfully

A. # of children for whom parental consent to an initial evaluation was received and eligibility was determined during the time frame listed	<input type="text" value="143"/>
B. # of children determined not eligible whose evaluations and eligibility determinations were completed within 45 school days (or 60 calendar days, whichever is first)	<input type="text" value="34"/>
C. # of children determined eligible whose evaluations and eligibility determinations were completed within 45 school days (or 60 calendar days, whichever is first)	<input type="text" value="105"/>
D. <u>Initial</u> evaluations during the time frame listed that exceeded 45 school days (or 60 calendar days, whichever is first) (A-(B+C))	<input type="text" value="4"/>
E. Indicate the range of days beyond the 45 school days (or 60 calendar days, whichever is first) timeline when eligibility was determined	<input type="text" value="1"/> to <input type="text" value="36"/> days

Non-Public and HomeSchool Proportionate Share

- Who CPS Serves:
 - Homeschool
 - Immanuel
 - Columbus Christian
 - St. Anthony
 - St. Isidore
 - St. Bonaventure
 - Scotus

What Does It Look Like



Parentally-placed children with disabilities attending an approved and/or accredited non-public school which is located outside of his/her resident district:

- ◆ May elect to receive equitable services from the public school within which the non-public school is located (services plan)

OR

- ◆ May elect to receive FAPE from the public school district of which they are a resident (IEP)

Parentally-placed children with disabilities attending an approved and/or accredited non-public school or an exempt home school which is located within his/her resident district:

- ◆ Are only entitled to receive the provision of FAPE from his/her resident public school district

How Is It Calculated

I. Eligible Parentally Placed Non-Public School Children attending a Non-Public School or Exempt Home School <u>within</u> the District's Boundaries			
Data		Child Count Reported On: 10/1/2025	Possible Data Sources and Information https://www.education.ne.gov/wp-content/uploads/2017/09/Non-Public-Services-to-Children-with-Disabilities-Enrolled-by-their-Parents-in-Non-Public-Schools-Aug-2018.pdf
<p>A. Non-public school children eligible and served ages 3-21 attending an approved and/or accredited nonpublic school located within district boundaries to include:</p> <ul style="list-style-type: none"> -resident children receiving FAPE -nonresident children receiving Equitable services -nonresident children receiving FAPE from the resident district -nonresident children out-of-state receiving Equitable services -nonresident children 3-5yr. olds receiving services attending a nonpublic preschool (which is a part of an approved accredited not- for profit nonpublic elementary school) 	Enter number:	108	District data collections, consultation meetings with approved and/or accredited non-public schools located within the district boundaries and other methods employed to obtain October 1 count of eligible children attending a nonpublic school within the district boundaries. <i>(Not to include children reported in Section II, below)</i>
<p>B. Non-public school children eligible but not served ages 3-21 attending an approved and/or accredited nonpublic school within district boundaries to include:</p> <ul style="list-style-type: none"> -resident children not receiving FAPE -nonresident children receiving FAPE from the child's resident district -nonresident children not receiving Equitable services -nonresident out-of-state children not receiving Equitable services -nonresident children 3-5yr. olds not receiving services attending a nonpublic preschool (which is a part of an approved accredited not-for profit elementary school) 	Enter number:	0	District data collections, consultation meetings with approved and/or accredited non-public schools located within the district boundaries and other methods employed to obtain October 1 count of eligible children attending a nonpublic school within the district boundaries. <i>(Not to include children reported in Section II, below)</i>
<p>C. Home schooled children eligible both served and not served ages 5-21 attending an exempt home school within district boundaries to include:</p> <ul style="list-style-type: none"> -resident children receiving FAPE -resident children not receiving FAPE their district -nonresident children not receiving Equitable services -nonresident children receiving FAPE from their resident district 	Enter number:	5	District data collections, Consultation meetings with exempt home schools located within the district boundaries and other methods employed to obtain October 1 count of eligible children attending an exempt home school within the district boundaries. <i>(Not to include children reported in Section II, below)</i>
TOTAL Eligible Non-public/home school children Ages 3-21 within district boundaries		113	Calculated Total (Total eligible Non-public/home school children ages 3-21 within district boundaries - <i>Section I. A+B+C</i>)
II. Eligible Public School Children			

How Is It Calculated

II. Eligible Public School Children			
A. Public school children eligible and served ages 3-21 attending the school district public school to include: -resident children attending the Public school receiving FAPE, including eligible preschool children -resident children placed by the Public school receiving FAPE in a contracted program -Not to include parentally placed children attending a nonpublic or Exempt home school outside of the district's boundaries who are receiving FAPE services	Enter number:	810	Total count of eligible children attending the district's public school who are served, ages 3-21 (Not to include children reported in Section I , above)
B. Public school children eligible but not served Ages 3-21 attending district public school including district preschool -resident children eligible for FAPE (parent refused services)	Enter number:	0	District data collection Total count of public school children not served, ages 3-21 (Not to include children reported in Section I , above)
TOTAL eligible public school children Ages 3-21		810	Calculated Total (Total eligible public school children ages 3-21 Section II. A+B)
III. Eligible Public and Non-Public/Exempt Home School Children			
A. Total eligible public and non-public school children Ages 3-21		923	Calculated Total (Total Section I. + Total Section II.)
B. Percentage of Non-Public School Children		12.24%	Calculated Percentage (Section I. Total eligible non-public school children and exempt home school children Ages 3-21; divided by Section III. A. Total eligible public and nonpublic/exempt home school children)
Total Part B Flow-Through Allocation			
Estimated Federal Funds-Final document will have this figure provided by NDE Ages 3-21		991018	Part B flow-through allocation (IDEA Base and Enrollment/Poverty Part B Grant ("611" and "619" funds)
PROPORTIONATE SHARE		121327	Calculated Proportionate Share - Applicable Federal funds available to the district multiplied by the calculated percentage of nonpublic school and exempt home school children to be expended on eligible Parentally Placed non-public and exempt home school children

Let's Celebrate Emerson's Musical Playground – Collaboration at its best!

After School
Program ELO 2 Year
Opportunity Grant
\$8,000

Emerson PTO
\$5,000

Emerson Student
Council
\$1,000

Emerson Building
Budget
\$5,400

Total Project
\$19,400



COMMUNITY USE OF SCHOOL FACILITIES

It shall be the policy of the Columbus Public Schools to encourage community members and groups to use school buildings and facilities for the promotion of school, civic, or social goals, subject to the following provisions:

1. The requirements of the school program will be given the highest priority, at all times, in determining the use of school buildings and facilities.
2. A community school program will receive a higher priority when there are multiple requests for the use of the school building or facility and the other requests involve non-educational programs.
3. School-related organizations, such as the PTO and professional educational organizations, will receive a higher priority when there are multiple requests for the use of a school building or facility and the other requests are from organizations and are for activities that are not directly school-related.
4. Approved student groups will be given priority when there are multiple requests for the use of a school building or facility, and the other requests are from adult groups.
5. Requests from groups seeking to use school facilities for financial profit will be considered on an individual basis. The Superintendent or the Superintendent's designee will be authorized to deny such requests if the nature of the activity is such that use of a public building or facility for such an activity would be inappropriate.
6. Requests from groups seeking to use a school building or facility for partisan reasons will be denied. For purposes of administration of this policy, partisan will be interpreted to mean the promotion of the candidacy of a person or a group of persons. This exclusion would not apply to the use of a building or facility for a community forum, for voter registration purposes, or as a polling place.

It shall further be the policy of the Columbus Public Schools that school equipment may not be removed from school buildings for use by an individual or a non-school organization. Exceptions to this policy may be made by the Superintendent when such requests are made by community agencies or groups for the use of school equipment on a short-term basis.

When non-school groups are granted requests to use school facilities on Saturdays, Sundays, and/or holidays, they will be charged an additional fee to cover the wages of employees required to work on those days and/or additional utility costs.

Policy
Adopted: 05/14/12
Revised: 03-25-14

COLUMBUS PUBLIC SCHOOLS
Columbus, Nebraska
Reviewed: 4/11/22

COMMUNITY USE OF SCHOOL FACILITIES

General Regulations

The regulations for the use of school facilities (including buildings, grounds, and equipment) are as follows:

1. School facilities are designed to serve school purposes and may be used without charge for meetings and other activities of students, teachers, alumni associations, parent/teacher organizations, booster organizations, and other organizations affiliated directly with the school.
2. Meetings and programs of the school shall take precedence over all other meetings, programs, or uses.
3. Use of tobacco, e-cigarettes, or vaper products are prohibited on all school property and vehicles.
4. Possession, consumption, or use of alcoholic beverages or other illegal substances is prohibited on all school property.
5. Religious or political meetings, unless held by students of the District, shall not be held on or in school facilities without the approval of the Superintendent. Student activities of a religious or political nature must be approved by the Superintendent (in this case the Building Principal).
6. School facilities shall not be used for private gain by employees. All use of facilities used for business or profit must be temporary and pay rental fees per use. The District will not permit a private business to be run exclusively on school property.
7. Use of the facilities of the school must be finished and premises vacated by (Elementary – 9:00 p.m., Middle School and High School – up to 11:00 p.m.), unless arranged for in advance with the Superintendent or the Superintendent’s designee, in this case the Building Principal.
8. The school reserves the right to all concessions.
9. Sufficient supervision shall be provided to insure good order, the protection of property, and the prevention of persons wandering around the building or being on school premises elsewhere than in the room or facility engaged.
10. An individual or the sponsoring agency must agree to be personally responsible for any damage to property, other than ordinary wear and tear, and shall hold the Columbus Public Schools harmless from liability that may result in injury or accident as a result of the use of school facilities. Individuals or groups using the facilities of the District shall be required to sign a “release and Indemnification” Agreement. The Columbus Public Schools will assume no liability for the loss or damage of items belonging to the individual or group using the school’s facilities.
11. The Principal, School Custodian, or the Principal’s designee shall be responsible for opening and closing the school’s facility for events or activities undertaken.

12. No fixtures or equipment shall be moved or installed (even temporarily) except by the permission of the Building Principal and the Director/Supervisor of Building and Sites.
13. If outside equipment or properties are to be brought in, a detailed plan for such must be presented to and approved by the Building Principal or the Principal's designee.
14. Individuals and groups using the school's facilities shall remove all of his/her or their equipment and property from the school's facilities as arranged, but not to exceed 24 hours following the final date and time of usage.
15. No paint, tape, or foreign substance may be used on the walls or the floors without the specific permission of the building Principal and the Director/Supervisor of Building and Sites..
16. Additional charges may be established for the use of school equipment.
17. Auditoriums, gymnasiums, and other special facilities shall be used only by persons qualified to use and care for any equipment or apparatus contained therein. If any individual or group does not qualify under this provision, such individual or group shall employ a member of the District's staff who shall be able to perform such duties.
18. Only qualified operators will be allowed to operate the equipment of the District.

Application for Use

Application for use of school facilities shall be initiated in the building being sought for use. The Building Principal and/or designee will first consider the initial application. Such application shall provide the Building Principal and/or designee with all required information to determine the specific use of the facility and to determine whether such use is within the policies and regulations of the Board of Education. Each application shall also include the signature of a responsible adult connected with the individual or group seeking permission to use a school facility. All applications must include a signed "Release and Indemnification" Agreement.

The Building Principal and/or designee shall approve the dates of the use of the school facility.

Should the Building Principal and/or designee approve the application, such application and release shall be forwarded to the Director of Finance and Operations for his/her consideration. The Director of Finance and Human Resources must approve the application for an individual or group to use the facilities of the school. If the Director of Finance and Human Resources approves of the application, a Contract for the Use of School Buildings and Grounds shall be issued. Upon the agreement of the parties to the contract, the individual or group may use the facilities of the District as agreed to.

The Director of Finance and Human Resources may reject any application or cancel an agreement previously issued if such action is considered to be in the best interest of the District. Individuals or groups who have an application rejected or have a use contract cancelled may appeal to the Superintendent for reconsideration of the rejection or cancellation.

All fees for the use of a school facility shall be paid within 30 days of invoice being sent to the Director of Finance and Operations.

Special Circumstances Usage of Facilities

The conditions outlined in policy or regulations do not prohibit the District from negotiating an agreement with an individual or group due to special circumstances. "Special circumstances" may include, but are not limited to, service to youth, service to the community, long-term usage, or the trade of facilities.

Custodial Rates

Charges for custodial services will be paid when it is necessary to assign a custodian or custodians to be in the facility of the District during the use, setup, or clean-up of the facility by individuals or groups, when such use is in addition to the time when the custodian or custodians are assigned to work for the District. Such a fee may also be charged during the regular work hours of a custodian, as determined by the Director of Finance and Human Resources, if such assignment would cause the District to add hours of work for the custodian or custodians to complete his/her or their normal work assignment for the District. The custodial hourly wage is to be per man, per hour. The Director of Finance and Human Resources shall establish an hourly rate of pay for custodial service on an annual basis and seek the approval of the Board of Education for such a rate at the Regular Meeting of the Board in June. The hourly rate shall be based upon the average actual or projected hourly cost of the custodian or custodians involved that otherwise would be incurred by the District for the time of work the custodian or custodians must work to provide the custodial service for the individual or group using the school's facility.

Regulations for Use of Kitchens (Limited Use Permitted Under USDA/State Health Dept.)

1. At least one qualified school employee shall be present to supervise and work in the kitchen.
2. Any person who assists in a school kitchen shall be under the supervision of, and directly responsible to, the qualified school employee present.

Regulations for the Use of Gyms

1. Special instructions that require the movement of equipment and/or furniture shall be submitted no later than five days prior to the date of use.
2. Detailed plans for any configuration shall include methods of temporary construction, care, and removal. Must be submitted no later than five days prior to the date of use to the Director of Building and Sites.
3. Storage space shall not be provided.

Regulations for the Use of the Nantkes Theatre, High School Lecture Hall, and the Main Gyms at the High School and Middle School.

1. Arrangements for technical assistance (sound, lighting, stage use, etc.) are to be requested at the time of application.
2. Detailed written plans and accompanying diagrams for stage settings or platform arrangements required shall be submitted no later than five days prior to the date of use.

3. All equipment including sound, lighting, and curtain operations shall be by school personnel. Such personnel will be limited to one dress rehearsal and the actual performance or performances unless otherwise arranged and approved by appropriate school administrative personnel
4. Changing the positions of lighting, connections, curtains of any sort, or stage furnishings and/or the repainting, redesign, or modification of flats and related accessories must be approved in advance.
5. Accurate records of the hours expended by school personnel assisting such use shall be administered and approved by the school. An additional fee shall be charged and paid by the individual or group using such assistance for the actual cost of such assistance.
6. Off stage areas are to be kept unobstructed, safe, and clean at all times. Cast members may not sit in the upholstered seats of the Senior High Auditorium while wearing theatrical make-up.
7. Contracting groups shall provide their own stage supplies and props.
8. No nails, screws, spikes, stage screws, or similar hardware are to be used to attach stage props, scenery, etc., to existing floors, walls, or ceilings.
9. Food and/or beverages are to be consumed in dressing rooms or workshop areas only.
10. **All groups will be required to pay a deposit of 25% of agreed upon fees.**

Rental Fees

Individuals or groups within the District, that are non-profit (individuals, groups, associations, or corporations that conduct business for the benefit of the general public without shareholders and without a profit motive and/or who are non-profit as determined by their tax-exempt status), will only be charged the actual and immediate costs of the District to allow for the individual's or group's use of the school's facilities. Such costs may vary according to the actual use and the individual's or group's need for personnel support.

Rental Groups will be invoiced following all rentals. Should payment not be made to CPS within 30 days of the invoice being sent, rental group(s) shall be subject to additional fees, and/or the privilege of utilizing CPS facilities for future events. Any fees not paid after 90 days shall be considered grounds for violation of contract, and subject to legal action.

All other individuals or groups shall be charged the actual and immediate costs of the District and the following fees on a per-day, per-hour basis:

Rental Fee by Facility

Rental fee includes use of facility, physically attached equipment, administrative fees, basic lighting, and seating setup.

Nantkes Auditorium	\$ 500 – Performances or any use exceeding 4 hours a day.
	\$ 100 – Practices or non-performing assemblies <4 hours a day.
HS Concert Hall	\$ 250 – All day or >4 hours a day.
	\$ 100 – Use of <4 hours a day.
MS or HS Competition Gym	\$ 350 – Every increment of 4 hours, competition or open access
	\$ 50 – Practices/Events with no seating or crowd in attendance
MS or HS Auxiliary Gym	\$ 250 – Every increment of 4 hours, competition or open access
	\$ 50 – Practices/Events with no seating or crowd in attendance
Track/Field – Turf	\$ 150 – Competitions that include seating
	\$ 50 – Practice events, camps, etc. every 4 hours per day
Track/Field – Grass	\$ 50 – Per Day
MS or HS Commons/Library	\$ 50 – Per Day

MS Wrestling Room	\$ 25 – Per Day
Elementary/Kramer Gym	\$ 40 – Per Day
District Classroom	\$ 25 – Per Day
MS or HS Locker Room	\$ 15 – Per Day
MS or HS Kitchen	\$ 40 – Per Event

*Areas not identified above will be handled on a case-by-case basis.

Additional Fees

Performance Equipment

Sound	\$50
Lights (Stage/Spot)	\$50

Athletic Equipment

Hurdles, Pits, etc.	\$50
Soccer Goals	\$15 (per field)
VB Nets	\$10 (per court)
Scoreboard	\$10 (per gym or field)
Outdoor Lights	\$100

Technology Equipment

Projector/Screen	\$25
------------------	------

General Equipment

Folding Tables	>2 a fee will be assessed
Folding Chairs	>10 a fee will be assessed

Area Setup (Except Seating)

\$15-\$25/Hour

Custodial Fees (Clean Up)

Hourly Rate of Custodian on Duty

Supervision/Training/Assistance

\$15-\$25/Hour

*Additional items not listed that are consumable or depreciable if used will be charged on a case-by-case basis.

COLUMBUS PUBLIC SCHOOLS

Application for Use of School Facilities

Name of Organization Requesting Use: _____

Name of Representative: _____

Address: _____

Representative's Telephone Number: _____

School Facility Requested

Building: _____ Room or Area: _____

Hours to be used from _____ AM to _____ AM
PM to _____ PM Dates to be used: _____

Hours to be used from _____ AM to _____ AM
PM to _____ PM Dates to be used: _____

Estimated number of persons to use the facility: _____ for the purpose of _____

Admission or registration fee (if any): _____

Explanation of use of profits (if any) and other pertinent information: _____

I, _____, having read and agreed to Board of Education Policy and Regulation 1006.05R1, being fully cognizant that additional fees may be incurred, and providing the District with the attached Release and Indemnification Agreement, request permission for the use of the school facilities for the purpose as described in this application.

Signature of Representative

Date of Signature

For School Official Use Only

SPECIAL INSTRUCTIONS OF PRINCIPAL

FEES TO BE CHARGED BY DISTRICT

Signature or Initials of Principal/Principal's Designee

Signature or Initials of the Director of Finance/Operations

Exhibit Approved: 05/14/12

COLUMBUS PUBLIC SCHOOLS
Columbus, NE

COLUMBUS PUBLIC SCHOOLS

Community Use of School Facilities

CONTRACT FOR USE OF SCHOOL BUILDINGS AND GROUNDS

This contract for use of district facilities is between Platte County School District 71-0001, a/k/a Columbus Public School District and _____.

The facility to be used and time that the facility will be used are:

Date: _____

Time Start: _____

Time End: _____

Facility/Room: _____

Rental Fee: _____

Personnel Fee: _____

Both parties to this contract agree to the following terms:

- 1) The party requesting use of the facility shall sign a Hold Harmless Agreement.
- 2) The party using the facility shall be responsible for any liability suit filed by any person(s) who was (were) present in the facility at the time of use.
- 3) There shall be no alcoholic beverages or drugs permitted in or around the school facility, either prior to, during or immediately following the activity for which the facilities are being used.
- 4) In the case of indoor facilities, there shall be no smoking permitted in the building.
- 5) The party using the facilities will be held responsible for the total cost of damage or loss, regardless of the activity.
- 6) The total rental fee and the estimated personnel fee, when applicable, will be paid within 30 days of invoice being sent. Additional fees may be collected or returned after the use to appropriately address the actual personnel costs of the District.
- 7) The party using the facilities shall be responsible to leave the facilities in the same condition that it was when the party arrived and as directed.
- 8) Facilities and rooms that have not been made available to the party under this agreement shall not be used.
- 9) Equipment that has not been made available to the party under this agreement shall not be used.
- 10) Failure to comply with the above provisions shall result in the cancellation of existing and all future facility use contracts with that party.
- 11) All arrangements for the use of the building(s) shall be made with the Superintendent and/or his/her designee.

The stipulations as listed are agreed to by the party requesting facility use and the contracting party agrees to use the facility on the basis outlined in the contract.

Sponsor for Party Requesting Facility Use

Director of Finance and Operations

Date

Date

Exhibit Approved: 05/14/12

COLUMBUS PUBLIC SCHOOLS
Columbus, NE

COLUMBUS PUBLIC SCHOOLS

Community Use of School Facilities

RELEASE AND INDEMNIFICATION AGREEMENT

In consideration of the undersigned being allowed or granted permission to use Platte County School District 71-0001 a/k/a Columbus Public Schools (hereinafter referred to as "Columbus Public Schools") buildings, grounds, facilities, and/or equipment, the undersigned hereby releases and waives any and all claims, demands, causes of action, suits, debts or damages which the undersigned has or which may in the future accrue, for all personal injuries, known or unknown or injuries or damage to property, caused or arising out of the undersigned's use of Columbus Public Schools buildings, grounds, facilities or equipment.

Additionally, in consideration of the undersigned being allowed or granted permission to use Columbus Public Schools buildings, grounds, facilities or equipment, the undersigned hereby covenants to indemnify and save harmless the Columbus Public Schools buildings, grounds, facilities or equipment.

The undersigned acknowledges and agrees that without executing this Release and Indemnification Agreement permission would not be granted to use Columbus Public Schools buildings, grounds, facilities, and/or equipment. The undersigned further understands and agrees that this Release shall be binding on the undersigned, and undersigned's heirs, executors, administrators or assignees, and that by executing this Release and Indemnification Agreement, the undersigned is hereby releasing and agreeing to indemnify Columbus Public Schools, all of its present or future Board members in their individual or official capacities, and all of the school district's employees or agents in their individual or official capacities, and all successors thereto.

The Columbus Public Schools does not sponsor or in any way endorse the views, aims, policies, opinions or content of any speakers, or presenters, or materials disseminated as part of the program of the person or persons or entity allowed access to Columbus Public Schools facilities, and remains totally neutral with regard thereto.

The undersigned acknowledges having read this Agreement, understands the rights which are being waived or released hereby, understands the indemnification obligation assumed hereby, and executes the same voluntarily and with full knowledge of its significance.

DATED this _____ day of _____, 20__.

Signature

Date of Signature

NOTE: THIS DOCUMENT HAS SIGNIFICANT LEGAL REMIFICATIONS AND SHOLD BE CAREFULLY READ AND UNDRSTOOD. IF THERE ARE ANY QUESTIONS, THE SIGNER OF THIS DOCUMENT SHOULD CONSULT HIS OR HER OWN ATTORNEY.

Exhibit Approved: 05/14/12

COLUMBUS PUBLIC SCHOOLS
Columbus, NE

Building Rental “Checklist”

Per the revised CPS BOE guidelines for the rental of school facilities by Profit & Non-Profit Community Groups, the following checklist is proposed to enable the rental to be scheduled & take place at CHS:

- 1) Group makes initial contact with the building principal or in the case of the high school, the activities director (CHS AD) to request facility; specifically, for times, dates & rooms needed
- 2) CHS AD will contact Building Principal, Head Custodian & Director of Buildings & Grounds to confirm availability of custodial/supervisory staffing for the requested event
- 3) Once facility & staffing availability are confirmed, CHS AD shall send ‘pre-event’ packet to lessee, consisting of the following documents which need to be returned no later than **three weeks** in advance of the first rental date:
 - a. Signed Contract
 - b. Proof of Liability Insurance
 - c. Hold-Harmless Agreement
 - d. Needs for sound/light technicians (Auditorium specific)
 - e. Exact hours & room usage details
 - f. Deposit check

*Note – If Forms are turned in after the three-week advance, additional fees may be charged.
- 4) Upon receipt of information from potential lessee, CHS AD shall inform the following parties of arrangements:
 - a. Principal, Head Custodian & Director of Buildings & Grounds – confirmation of dates/times of necessary custodial service to assist with rental group’s needs
 - b. Auditorium Manager & Custodial Staff – information specific to A/V usage for facility, as well as any other logistical needs specific to that group
- 5) During the rental, Custodial Staff shall be responsible for logging/tracking the following information:
 - a. Rooms used by each group (including days & times open and available to rental)
 - b. Actual time of facility usage by group

- c. Actual time of prep & clean-up work by custodial staff during pre- and post- event work

- 6) Custodial Staff shall submit log of hours of facility usage & CPS Staffing to CHS AD at the end of the rental. CHS AD shall work with CHS Book keeper to invoice rental group for the following itemized amounts:
 - i. Facility Rental Rates (room/hourly fees)
 - ii. Custodial Clean-Up Rates (per man, per hour)
 - iii. A/V Technician Rates (per man, per hour)
 - iv. Additional Fees as necessary (damage to property, etc.)

- 7) Payment from the rental group shall be divided as follows:
 - i. Facility Rental Rates – District Activity Account
 - ii. Custodial & Additional Fees – District Maintenance
 - iii. A/V Technician Rates – Paid directly from Rental Group to technicians (per Sandy Krings)

- 8) Should payment not be made to CPS within 30 days of the invoice being sent, rental group(s) shall be subject to additional fees, and/or the privilege of utilizing CPS facilities for future events. Any fees not paid after 90 days shall be considered grounds for violation of contract, and subject to legal action.



COLUMBUS PUBLIC SCHOOLS
COLUMBUS HIGH SCHOOL

TO: Columbus Public Schools Board of Education, Dr. Chip Kay

FROM: Dave Hiebner, Principal

RE: CHS Course Addition - Medication Aide

This course would be added to the CHS courses for the second semester of the 2025-26 school year.

Medication Aide (semester)

Medication Aide

Type: Elective

Prerequisites: Certified Nursing Assistant & by application, must be 18 by the end of the course

Grades: 12

Credits: 5

CCC Credits: 3

Lab fee: \$54 to Central Community College for registration. (Subject to change)

This is a dual-credit class offered through Central Community College. Introduction to pharmacology, including basic knowledge and skills to safely administer medications. The course prepares the student to acquire the medication administration competencies required to work in a long-term care or other health care facility and pass the examination required by the Nebraska Department of Health and Human Services

“Engaging All Learners to Achieve Success”

3434 Discoverer Drive | Columbus, Nebraska 68601 | Ph: 402.563.7050 | Fx: 402.563.7058

ColumbusPublicSchools.org



Columbus Public Schools

Date:

School Fundraising Application

Please submit this application to the building principal **at least two weeks in advance** of the proposed date of your money-raising project. Please read the eight guides on page two. They will help you in answering the questions below.

School: High School

Name: Benjamin Loeffelholz - Skills USA

Fund Raising Company (if applicable): Bakers Candies

(School/Group Name), submits the following plans for its money-earning project, and requests permission to carry them out.

What is your school/group's money-earning plan?

Sell Baker's Chocolate - door to door type fundraising

Approximately how much does your school/group expect to earn from this project?

\$1,000 - \$1,500

How will this money be used?

pay various fees from SkillsUSA to participate in activities through the state organization throughout the year

What are the proposed dates?

~~February 12-19~~ December 12-19

Is this a recurring activity?

Yes No

(If you selected yes, please specify the dates on which the activity will occur during the next twelve months.)

Are you selling tickets or a product? Tickets Product Neither

(If you selected product, please specify the product that you are selling.)

SkillsUSA themed Chocolate from Bakers Candies

Will members be identified by t-shirts, etc. while carrying out this project? Yes No

Have you checked with other schools to avoid any overlapping while working? Yes No

Is your product/service in direct conflict with that offered by local merchants? Yes No

Are any contracts to be signed? Yes No **If yes, by whom?**

Has your school/group devised a budget plan to expend earnings? Yes No

Does the building principal give full approval for this plan? Yes No

Principal's Signature [Signature]

Date 12/4/25

(for district use only)

Approved by _____ Date _____

Approved subject to the following conditions _____



Columbus Public Schools

Date:

School Fundraising Application

Please submit this application to the building principal **at least two weeks in advance** of the proposed date of your money-raising project. Please read the eight guides on page two. They will help you in answering the questions below.

School: [Select One] Columbus High School

Fund Raising Company (if applicable): Leading Edge

Columbus High School Winter Guard/Percussion
(School/Group Name), submits the following plans for its money-earning project, and requests permission to carry them out.

What is your school/group's money-earning plan?

Selling Discount Cards for Casey's Pizza's through Leading Edge Fundraising.

Approximately how much does your school/group expect to earn from this project?

\$4000

How will this money be used?

Pay for winter guard/percussion expenses

What are the proposed dates?

January 15-28

Is this a recurring activity?

Yes No

(If you selected yes, please specify the dates on which the activity will occur during the next twelve months.)

Are you selling tickets or a product? Tickets Product Neither

(If you selected product, please specify the product that you are selling.) DISCOUNT CARDS ON CASEY'S PIZZA

Will members be identified by t-shirts, etc. while carrying out this project?

Yes No

Have you checked with other schools to avoid any overlapping while working?

Yes No

Is your product/service in direct conflict with that offered by local merchants?

Yes No

Are any contracts to be signed? Yes No If yes, by whom?

JEFF PEABODY

Has your school/group devised a budget plan to expend earnings?

Yes No

Does the building principal give full approval for this plan?

Yes No

Principal's Signature

Jeff Peabody

Date

12/4/25

(for district use only)

Approved by _____

Date _____

Approved subject to the following conditions _____

To: Board of Education
From: Leonard Kwapnioski
CC: Dr. Kay
Date: December 3, 2025
Re: Window Replacement

It is my recommendation that the Board of Education consider approving the following projects and costs from Binswanger Glass of Norfolk.

- Window Replacement @ North Park \$30,207.21
- Window Replacement @ West Park \$33,558.02

Only 2 companies responded with bids out of the 4 companies that were contacted and came onsite for a walk through. Bids and info are attached. The project will be paid by either the building fund or QCPUF.

Thanks.

Leonard

Vendor	NP - 11 Windows	WP - 14 Windows	Total
State Glass - GI	\$37,145.00	\$44,825.00	\$81,970.00
Binswanger Glass - Norfolk	\$30,207.21	\$33,558.02	\$63,765.23
Glass Edge - Norfolk	No Bid	No Bid	\$0.00
Island Glass - GI	No Bid	No Bid	\$0.00



Binswanger Enterprises, LLC. dba
Binswanger Glass #580
 1902 W Omaha Ave
 Norfolk, NE 68701
 Office: (402) 316-7625
 Cell: (402) 992-6703
 Email: dloseke@binswangerglass.com

Bid Proposal & Contract

Date: Thu, Oct 30 2025

Project Name: **North Park School**
 Location: **2200 31st Street**
Columbus, NE 68601

Columbus Public Schools
2508 27th Street
Columbus, NE 68601

Company Phone: **402-563-7000**
 Attention: **Mike Grutsch**
 Contact Phone: **402-910-8768**

Fax: -

Description of Scope of Work:

Addendums Noted: [REDACTED]

Sales Tax: **Not Included**

BINSWANGER GLASS proposes to furnish and install per the following:

Installation of new 11 new windows at North Park School in Columbus, NE.

Metal to be: Kawneer 451T, clear anodized aluminum finish. Sub sill included for water control. Kawneer 074 vinyl to capture the glass. See frame design in prelim drawings.

Glass to be: 1" overall, low-e over clear, annealed.

Caulking to be: DOW CWS grey. Applied around the perimeter of the framing interior and exterior. Within the framing system as well for water control.

Break metal to be: Where determined necessary, clear anodized aluminum finish, .040 thick.

Warranties: 10 year glass seal failure. 1 year workmanship. 2 year Kawneer metal. Warranties provided at customer request. Substantial completion date to simply be the date of completion.

Final cleaning of glass and framing not included.

Tear out and disposal of old material is included.

Any trim work that needs reapplied/reworked is not included.

To proceed - 50% down required and remaining balance due on the date of completion unless a NET 30 account is set up.

Total Amount of Base Bid: **\$30,207.21**

Adds / Deducts:

Add:

EXCLUSIONS (unless covered in proposal above): 1. Wood blocking 2. Demolition 3. Glass for millwork 4. Final cleaning or protection 5. Brake Metal 6. Mirrors 7. Mock Ups 8. Liquidated damages and/or other penalties 9. Provisions for OCIP or CCIP insurance programs 10. Permits or fees 11. Testing procedures 12. Inspection costs 13. Payment or performance bonds 14. Engineering calculations/stamping 15. Cutting, patching, or erection of any concrete, masonry, steel, or wood 16. Backer/Substrate

CLARIFICATIONS AND QUALIFICATIONS:

1. Our proposal is based upon generally accepted glazing standards and/or applicable building codes. Some variation in architectural intent may occur so to meet such criteria. 2. This proposal and offer are contingent upon the signing of a mutually agreed upon contractual instrument. 3. All applicable material warranties will be passed through from the manufacturer without modification by Binswanger Glass. 4. Workmanship warranty will be executed on a standard Binswanger form only. Unless stated otherwise, our standard one (1) year warranty is included as a part of this proposal. 5. Building structure, or any component which our system (s) attach to, must be capable of carrying all loads imposed by our system (s). 6. All schedules must be mutually agreed upon by Binswanger Glass and the customer. 7. All factory and field labor will be performed during normal business hours. 8. It is assumed that electricity will be provided at no additional charge to Binswanger Glass. 9. All sealants to be standard in color. 10. We do not include a cost provision within our proposal for glass broken or damaged by other trades. Any glass breakage caused by Binswanger Glass will be replaced at no additional charge. 11. Bid Proposal is based upon NON-UNION Labor 12. Bid Proposal is based upon NORMAL Working Hours - Monday thru Friday 8am to 5 pm 13. Terms and Conditions apply (last page of this proposal) 14. Bid Proposal is based upon normal Working Hours - Monday thru Friday 8am to 5 pm 13. Terms and Conditions apply (last page of this proposal) 14. The prices of materials and equipment contained in this agreement are those in effect as of the date of execution of the agreement. In the event of a price increase between the execution date and the date submittals are returned approved, Binswanger Glass shall be entitled to reimbursement for such price increase by change order by the actual amount of such increase.

PERFORMANCE AND PAYMENT BONDS (IF REQUIRED ADD 1.5% TO THE BID AMOUNT) "Note: Performance bonds and Labor and Material (Payment) bonds are provided for the construction period only and will include a twelve (12) month warranty period. Regardless of the warranty or maintenance provided by the Principal in the contract, the Surety shall have no liability under the bond for warranty, defective work or defective material claims arising more than one year after project acceptance, as stated in the Defect Bond which will be provided along with the Performance and Payment (Statutory) bonds. Bonds are to be written on Westchester Fire Insurance Company standard forms, or Performance, Statutory and Defect bonds are dependent upon Surety's acceptance of contract terms."

Accepted By: _____
 Printed name: _____
 Title: _____
 Date: _____

Proposed by: *Derek Loseke*

Estimated by: DEREK LOSEKE (402) 992 - 6703

dloseke@binswangerglass.com

This Bid Proposal is subject to change if not accepted within 30 days.



Binswanger Enterprises, LLC, dba
Binswanger Glass #580
1902 W Omaha Ave
Norfolk, NE 68701

Office: (402) 316-7625
Cell: (402) 992-6703
Email: dloseke@binswangerglass.com

Bid Proposal & Contract

Date: Thu, Oct 30 2025

Project Name: West Park School
Location: 4100 Adamy Street
Columbus, NE 68601

Columbus Public Schools
2508 27th Street
Columbus, NE 68601

Company Phone: 402-563-7000
Attention: Mike Grutsch
Contact Phone: 402-910-8768

Fax: -

Addendums Noted: [REDACTED]

Sales Tax: Not Included

Description of Scope of Work:

BINSWANGER GLASS proposes to furnish and install per the following:

Installation of new 14 new windows at West Park School in Columbus, NE.

Metal to be: Kawneer 451T, clear anodized aluminum finish. Sub sill included for water control. Kawneer 074 vinyl to capture the glass. See frame design in prelim drawings.

Glass to be: 1" overall, low-e over clear, annealed.

Caulking to be: DOW CWS grey. Applied around the perimeter of the framing interior and exterior. Within the framing system as well for water control.

Break metal to be: Where determined necessary, clear anodized aluminum finish, .040 thick.

Warranties: 10 year glass seal failure. 1 year workmanship. 2 year Kawneer metal. Warranties provided at customer request. Substantial completion date to simply be the date of completion.

Final cleaning of glass and framing not included.

Tear out and disposal of old material is included.

Any trim work that needs reapplied/reworked is not included.

To proceed - 50% down required and remaining balance due on the date of completion unless a NET 30 account is set up.

Total Amount of Base Bid: **\$33,558.02**

Adds / Deducts:

Add:

EXCLUSIONS (unless covered in proposal above): 1. Wood blocking 2. Demolition 3. Glass for millwork 4. Final cleaning or protection 5. Brake Metal 6. Mirrors 7. Mock Ups 8. Liquidated damages and/or other penalties 9. Provisions for OCIP or CCIP insurance programs 10. Permits or fees 11. Testing procedures 12. Inspection costs 13. Payment or performance bonds 14. Engineering calculations/stamping 15. Cutting, patching, or erection of any concrete, masonry, steel, or wood 16. Backer/Substrate

CLARIFICATIONS AND QUALIFICATIONS:

1. Our proposal is based upon generally accepted glazing standards and/or applicable building codes. Some variation in architectural intent may occur so to meet such criteria. 2. This proposal and offer are contingent upon the signing of a mutually agreed upon contractual instrument. 3. All applicable material warranties will be passed through from the manufacturer without modification by Binswanger Glass. 4. Workmanship warranty will be executed on a standard Binswanger form only. Unless stated otherwise, our standard one (1) year warranty is included as a part of this proposal. 5. Building structure, or any component which our system (s) attach to, must be capable of carrying all loads imposed by our system (s). 6. All schedules must be mutually agreed upon by Binswanger Glass and the customer. 7. All factory and field labor will be performed during normal business hours. 8. It is assumed that electricity will be provided at no additional charge to Binswanger Glass. 9. All sealants to be standard in color. 10. We do not include a cost provision within our proposal for glass broken or damaged by other trades. Any glass breakage caused by Binswanger Glass will be replaced at no additional charge. 11. Bid Proposal is based upon NON-UNION Labor. 12. Bid Proposal is based upon NORMAL Working Hours - Monday thru Friday 8am to 5 pm. 13. Terms and Conditions apply (last page of this proposal). 14. Bid Proposal is based upon normal Working Hours - Monday thru Friday 8am to 5 pm. 15. Terms and Conditions apply (last page of this proposal). 14. The prices of materials and equipment contained in this agreement are those in effect as of the date of execution of the agreement. In the event of a price increase between the execution date and the date submittals are returned approved, Binswanger Glass shall be entitled to reimbursement for such price increase by change order by the actual amount of such increase.

PERFORMANCE AND PAYMENT BONDS (IF REQUIRED ADD 1.5% TO THE BID AMOUNT) "Note: Performance bonds and Labor and Material (Payment) bonds are provided for the construction period only and will include a twelve (12) month warranty period. Regardless of the warranty or maintenance provided by the Principal in the contract, the Surety shall have no liability under the bond for warranty, defective work or defective material claims arising more than one year after project acceptance, as stated in the Defect Bond which will be provided along with the Performance and Payment (Statutory) bonds. Bonds are to be written on Westchester Fire Insurance Company standard forms, or Performance, Statutory and Defect bonds are dependent upon Surety's acceptance of contract terms."

Accepted By: _____
Printed name: _____
Title: _____
Date: _____

Proposed by: *Derek Loseke*

Estimated by: DEREK LOSEKE (402) 992 - 6703

dloseke@binswangerglass.com

This Bid Proposal is subject to change if not accepted within 30 days.

PROPOSAL



STATE GLASS
 612 East 4th Street
 Grand Island, NE 68801
 (308) 384-1067

PROPOSAL SUBMITTED TO	PHONE:	Date:	10/21/2025
Columbus Pulic Schools - Mike Grutsch	JOB NAME: North Park School		
2458 48th Avenue	JOB LOCATION:		
	Columbus, NE		

CITY, STATE AND ZIP CODE:
 Columbus, NE 68601

We hereby submit specifications and estimates for: Window Replacement

We propose to remove 11 existing windows and furnish and install the following:

- 10 - Exterior fixed two lite aluminum storefront windows - 58 1/2" x 53 1/2"
- 1 - Exterior fixed three lite aluminum storefront window - 88 1/4" x 53 3/4"

Manko 2450 series aluminum storefront framing with thermal break
 Manko dark bronze anodized finish
 1" Bronze tinted low E tempered insulating glass units

We Propose hereby to furnish material and labor complete in accordance with above specifications, for the sum of:

Thirty Seven Thousand One Hundred Forty Five Dollars..... \$37,145.00

Payment to be made as follows:

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary Insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized Signature Steve Metzger

Note: This proposal may be withdrawn if not accepted within 30 days.

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory And are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: _____ Signature _____

PROPOSAL



STATE GLASS
 612 East 4th Street
 Grand Island, NE 68801
 (308) 384-1067

PROPOSAL SUBMITTED TO	PHONE:	Date:
Columbus Pulic Schools - Mike Grutsch	JOB NAME: West Park School	10/21/2025
2458 48th Avenue	JOB LOCATION:	
	Columbus, NE	
CITY, STATE AND ZIP CODE:		
Columbus, NE 68601		

We hereby submit specifications and estimates for: Window Replacement

We propose to remove 14 existing windows and furnish and install the following:

- 5 - Exterior fixed two lite aluminum storefront windows - 58 1/2" x 60"
- 4 - Exterior fixed two lite aluminum storefront windows - 50 1/2" x 60"
- 5 - Exterior fixed two lite aluminum storefront windows - 48" x 60"

Manko 2450 series aluminum storefront framing with thermal break
 Manko dark bronze anodized finish
 1" Bronze tinted low E tempered insulating glass units

We Propose hereby to furnish material and labor complete in accordance with above specifications, for the sum of:

Forty Four Thousand Eight Hundred Twenty Five Dollars..... \$44,825.00

Payment to be made as follows:

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized Signature Steve Metzger

Note: This proposal may be withdrawn if not accepted within 30 days.

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory And are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: _____ Signature _____

Columbus Public Schools District No. 1
Columbus, Nebraska
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS
August 31, 2025

Columbus Public Schools District No. 1

Columbus, Nebraska

August 31, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Columbus Public Schools District No. 1
Columbus, 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 Columbus Public Schools District No. 1, Columbus, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's 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 Columbus Public Schools District No. 1, Columbus, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Columbus Public Schools District No. 1, Columbus, 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 A 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 this 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 A, and for determining that modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. 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 *Governmental 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 Columbus Public Schools District No. 1, Columbus, 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 Columbus Public Schools District No. 1, Columbus, 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 Columbus Public Schools District No. 1, Columbus, Nebraska's basic financial statements. The accompanying combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information described in the second sentence of this paragraph is 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 financial statements. The other information comprises the budgetary comparison schedules and county treasurer statements of receipts and disbursements, 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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 December 2, 2025 on our consideration of Columbus Public Schools District No. 1, Columbus, Nebraska's internal control structure 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 the Columbus Public Schools District No. 1, Columbus, 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 the Columbus Public Schools District No. 1, Columbus, Nebraska's internal control over financial reporting and compliance.

Porter & Company, P.C.

Porter and Company, P.C.
Sioux City, Iowa
December 2, 2025

Columbus Public Schools District No. 1
 Columbus, Nebraska
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 August 31, 2025

	Governmental Funds
ASSETS	
Cash in Bank	\$ 25,770,408
Cash at County Treasurer	6,742,625
Total Assets	\$ 32,513,032
NET POSITION	
Restricted	
Capital Projects	\$ 5,114,802
Debt Service	4,785,711
Unrestricted	22,612,519
Total Net Position	\$ 32,513,032

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended August 31, 2025

	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Receipts for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
Functions/Programs				
Primary Government:				
Instruction:				
Regular	\$ 24,594,305	\$ -	\$ 435,817	\$ (24,158,488)
Special Education	7,324,461	-	6,298,731	(1,025,730)
Summer School	137,172	-	-	(137,172)
Support Services				
Students	4,853,045	-	-	(4,853,045)
Instructional Staff	3,046,359	-	-	(3,046,359)
Executive Administration	619,107	-	-	(619,107)
Legal Services	39,135	-	-	(39,135)
Office of the Principal	3,022,805	-	-	(3,022,805)
Central Services	3,783,178	-	-	(3,783,178)
Operations and Maintenance	4,798,242	-	-	(4,798,242)
Student Transportation	879,117	-	-	(879,117)
Private & State Categorical Programs	831,420	-	18,469	(812,951)
Facilities Acquisitions & Construction	9,373	-	-	(9,373)
Federal Programs	2,821,610	-	3,389,485	567,875
School Nutrition Programs	3,111,468	795,909	1,801,767	(513,792)
Student Activities	1,230,309	1,235,887	-	5,578
Capital Outlay	4,062,352	-	-	(4,062,352)
Debt Service	4,751,346	-	-	(4,751,346)
Total Governmental Activities	<u>69,914,805</u>	<u>2,031,796</u>	<u>11,944,269</u>	<u>(55,938,740)</u>

General Receipts and Transfers

Property Taxes	21,496,758
Carline Taxes	19,522
Public Power District Sales Tax	1,109,926
Motor Vehicle Tax	2,439,014
County Fines and Licenses	219,091
Penalties and Interest on Taxes	61,765
Interest on Investments	498,239
Other Receipts	376,689
State Aid	16,417,109
Homestead Exemption	1,438,039
Property Tax Credit	9,366,008
Pro-Rate Motor Vehicle Tax	83,414
State Apportionment	1,581,894

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended August 31, 2025

	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Receipts for Services	Operating Grants and Contributions		Primary Government Total Governmental Activities
<u>General Receipts and Transfers (Continued)</u>				
Loan Proceeds				6,891,264
Interfund Loans In (Out)				-
Transfers In (Out)				2,619,454
Total General Receipts and Transfers				64,618,186
 Change in Net Position				 8,679,447
 Net Position - Beginning of Year				 23,833,586
 Net Position - End of Year				 \$ 32,513,032

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
August 31, 2025

	Major Funds				Columbus Educational Facilities Leasing Corporation	Total Governmental Funds
	General Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds		
ASSETS						
Cash in Bank	\$ 15,566,483	\$ 3,803,498	\$ 4,037,995	\$ 2,362,432	\$ -	\$ 25,770,408
Investments	-	-	-	-	-	-
Cash at County Treasurer	5,388,454	982,212	164,118	207,840	-	6,742,625
Total Assets	<u>\$ 20,954,937</u>	<u>\$ 4,785,711</u>	<u>\$ 4,202,113</u>	<u>\$ 2,570,272</u>	<u>\$ -</u>	<u>\$ 32,513,032</u>
FUND BALANCES						
Restricted for:						
Debt Service	\$ -	\$ 4,785,711	\$ -	\$ -	\$ -	\$ 4,785,711
Capital Outlay	-	-	4,202,113	912,689	-	5,114,802
Assigned for:						
Capital Outlay	3,534,583	-	-	-	-	3,534,583
Student Activities	-	-	-	1,530,280	-	1,530,280
Nutrition Program	-	-	-	127,302	-	127,302
Unassigned	17,420,354	-	-	-	-	17,420,354
Total Fund Balances	<u>\$ 20,954,937</u>	<u>\$ 4,785,711</u>	<u>\$ 4,202,113</u>	<u>\$ 2,570,272</u>	<u>\$ -</u>	<u>\$ 32,513,032</u>

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

For the Year Ended August 31, 2025

	Major Funds				Columbus Educational Facilities Leasing Corporation	Total Governmental Funds
	General Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds		
CASH RECEIPTS						
Local Sources						
Taxes	\$ 20,565,264	\$ 3,304,378	\$ 525,842	\$ 731,501	\$ -	\$ 25,126,985
Tuition	-	-	-	-	-	-
Investments	239,938	130,351	102,788	25,162	-	498,239
Food Services	-	-	-	795,909	-	795,909
District Activities	-	-	-	1,235,887	-	1,235,887
Other Local Receipts	6,110	-	-	20,857	1,074,477	1,101,444
Intermediate Sources	219,568	-	-	-	-	219,568
State Sources	34,516,411	418,350	310,492	403,268	-	35,648,521
Federal Sources	3,389,485	-	-	1,792,728	-	5,182,213
Non-Revenue Receipts	139,751	-	6,891,264	209,493	-	7,240,508
Total Cash Receipts	<u>59,076,527</u>	<u>3,853,080</u>	<u>7,830,386</u>	<u>5,214,805</u>	<u>1,074,477</u>	<u>77,049,275</u>
DISBURSEMENTS						
Instruction:						
Regular	24,594,305	-	-	-	-	24,594,305
Special Education	7,324,461	-	-	-	-	7,324,461
Summer School	137,172	-	-	-	-	137,172
Support Services						
Students	4,853,045	-	-	-	-	4,853,045
Instructional Staff	3,046,359	-	-	-	-	3,046,359
Executive Administration	619,107	-	-	-	-	619,107
Legal Services	39,135	-	-	-	-	39,135
Office of the Principal	3,022,805	-	-	-	-	3,022,805
Central Services	3,783,178	-	-	-	-	3,783,178
Operations and Maintenance	4,798,242	-	-	-	-	4,798,242

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended August 31, 2025

	Major Funds				Columbus Educational Facilities Leasing Corporation	Total Governmental Funds
	General Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds		
DISBURSEMENTS (Continued)						
Student Transportation	879,117	-	-	-	-	879,117
Private & State Categorical Program:	831,420	-	-	-	-	831,420
Facilities Acquisitions & Construction	9,373	-	-	-	-	9,373
Federal Programs	2,821,610	-	-	-	-	2,821,610
School Nutrition Programs	-	-	-	3,111,468	-	3,111,468
Activity Disbursements	-	-	-	1,230,309	-	1,230,309
Capital Outlay	483,050	-	3,562,299	17,003	-	4,062,352
Debt Service	-	3,610,874	65,974	1,074,497	1,074,477	5,825,824
Total Disbursements	<u>57,242,379</u>	<u>3,610,874</u>	<u>3,628,273</u>	<u>5,433,278</u>	<u>1,074,477</u>	<u>70,989,282</u>
Cash Receipts Over (Under)						
Disbursements	1,834,148	242,205	4,202,113	(218,474)	-	6,059,993
Interfund Loans In (Out)	-	-	-	-	-	-
Transfers In (Out)	2,566,454	-	-	53,000	-	2,619,454
Fund Balances, Beginning of Year	<u>16,554,335</u>	<u>4,543,505</u>	<u>-</u>	<u>2,735,746</u>	<u>-</u>	<u>23,833,586</u>
Fund Balances, End of Year	<u>\$ 20,954,937</u>	<u>\$ 4,785,711</u>	<u>\$ 4,202,113</u>	<u>\$ 2,570,272</u>	<u>\$ -</u>	<u>\$ 32,513,032</u>

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1

Columbus, Nebraska

NOTES TO FINANCIAL STATEMENTS

August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Reporting Entity

The District's Board of Education 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.

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

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

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

The Columbus Educational Facilities Leasing Corporation (the Corporation), a Nebraska nonprofit corporation, is included as a discretely presented component unit of the District because the District's Board of Education authorized the creation of the Corporation. It appoints the board members for the corporation and can exert its will over the Corporation. In addition, the Corporation was organized for the sole benefit of the District, the Corporation's only transactions are with the District, and the Corporation provides a direct benefit to the District. There are no other potential component units that meet the criteria as set forth by GASB for inclusion in the financial statements of the District.

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Reporting Entity (Continued)

The District has the following related Organizations that are not considered to have a significant operational or financial relationship:

The Columbus Public Schools Foundation receives donations to be used for student scholarships and various school projects.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement No. 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement No. 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 for 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 specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

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. All of the District's funds are considered governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basic Financial Statements - Fund Financial Statements (Continued)

The District reports the following major governmental funds:

General Fund – This fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other funds 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.

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

Depreciation Fund – This fund is established by the district in order to facilitate the eventual purchase of costly capital outlay by reserving the amount from the General Fund. The transfer of funds is considered a disbursement in the General Fund and a transfer from General Fund in the Depreciation Fund. The purpose of the fund is to spread replacement costs of capital outlay over a period of years.

Bond Fund – This 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.)

Qualified Capital Purpose Undertaking Fund – This fund is established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in School District’s buildings, the repayment of qualified zone academy bonds issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention products.

The District reports the following nonmajor governmental funds:

Activities Fund – This fund is used to account for assets held by the District and the related receipts and expenditures used in various school organizations and activities.

School Nutrition Fund – This fund is used to accommodate all aspects of the School Lunch Program and accounts for all receipts and disbursements of all Child Nutrition Programs.

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basic Financial Statements - Fund Financial Statements (Continued)

Special Building Fund – This fund is established for acquiring or improving sites and buildings, including construction, alteration, or improvement of buildings. It accounts for taxes levied and other revenue specifically maintained for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with levy limitation of 14 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the District.

Student Fee Fund – This Fund is a separate school district fund not funded by tax revenue into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited.

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 GAAP.

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 treasurer's 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.

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 revenues 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.

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basis of Accounting (Continued)

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

Capital Assets

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

Leases

Since the District reports on the modified cash basis of accounting right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. 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. 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.

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 Financial Statements

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

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Equity Classification (Continued)

Government-Wide Financial Statements (Continued)

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

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:

Non-spendable

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.

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Equity Classification (Continued)

Fund Balance Classification (Continued)

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purposes 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 to use in satisfying those contractual requirements.

Assigned

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

Unassigned

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

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.

Compensated Absences

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

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Use of Estimates

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

Budget Process and Property Taxes

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

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

NOTE B. CASH AND INVESTMENTS

Nebraska Statutes provide that the School District may, and with the consent of the Board of Education of the School District, invest the resources of the School District in securities including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

For the following disclosures, deposits - including checking accounts, savings accounts, and certificates of deposit - are all classified as cash on the financial statements. The remaining deposits were held in fixed income securities or money market accounts and classified as investments.

The carrying value of the cash and investments consisted of the following:

Checking and savings accounts	\$25,770,408
Cash at County Treasurer	<u>6,742,625</u>
Total cash and investments	<u>\$32,513,032</u>

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE B. CASH AND INVESTMENTS – CONTINUED

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, the District held bank deposits in a local banks.

Bank Deposits

At August 31, 2025, the District's carrying amount of deposits was \$32,513,032. The bank balances for all funds totaled \$18,053,994. The District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits. For purposes of classifying categories of custodial risk, the bank balances of the District's deposits, as of August 31, 2025, were either entirely insured or collateralized with securities held by the financial institution but not in the District's name or collateralized with securities held by the NE Single Bank Pooled Collateral Program (SBPC) but not in the District's name.

Investments

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

NOTE C. RETIREMENT PLAN

Plan Description

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

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

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

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE C. RETIREMENT PLAN – CONTINUED

Plan Description (Continued)

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.

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

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

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

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$37,028,486. Total covered payroll was \$32,592,627. Covered payroll refers to all compensation paid by the District to active employees by the plan.

Columbus Public Schools District No. 1
 Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
 August 31, 2025

NOTE C. RETIREMENT PLAN – CONTINUED

Contributions

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

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

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

The employee contribution was equal to 9.78 percent from July 1, 2023, to June 30, 2025. The employee contribution was 8.0 percent from July 1, 2025 to August 31, 2025. The school district (employer) contribution is 101 percent of the employee contribution. The District’s contribution to the Plan for its year ended August 31, 2025 was \$3,131,395.

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

Pension Liabilities

At June 30, 2024, the District had a liability/(asset) of (\$6,028,827) for its proportionate share of the net pension liability (this liability is not recorded in the accompanying cash basis financial statements). The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 99.99% funded as of November 18, 2024, based on actuarial valuations report. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the District’s proportion was 1.095267 percent, which was a decrease of 0.012117 percent from its proportion measured as of June 30, 2023.

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE C. RETIREMENT PLAN – CONTINUED

Pension Liabilities (Continued)

For the year ended June 30, 2024, the District’s allocated pension expense/(Income) was (\$1,072,226).

Actuarial Assumptions

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

Inflation	2.35 percent
Salary increases, including wage inflation	2.85 – 12.85 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.00% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit.
Investment Rate of Return, net of investment expense, including inflation	7.0 percent

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

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

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

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

The actuarial assumptions used in the July 1, 2024, valuations for the School Plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2023. The experience study report is dated February 19, 2025.

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE C. RETIREMENT PLAN – CONTINUED

Actuarial Assumptions (Continued)

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as June 30, 2024 (see the discussion of the pension plan’s investment policy) are summarized on the next page:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	24.0%	6.8%
Global Equity	22.0%	7.1%
Non-U.S. Equity	11.5%	6.9%
Fixed Income	30.0%	11.0%
Private Equity	5.0%	9.4%
Real Estate	7.5%	6.3%
Total	100.0%	

*Arithmetic mean, net of investment expenses

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2024, was 7.0%. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2020, through June 30, 2023. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

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

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE C. RETIREMENT PLAN - CONTINUED

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

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	<u>Discount Rate</u>	<u>District’s proportionate share of net pension liability</u>
1% Decrease	6.0%	\$19,051,385
Current discount rate	7.0%	(\$6,028,827)
1% Increase	8.0%	(\$26,592,339)

Plan Fiduciary Net Position

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

NOTE D. LETTER OF CREDIT

As of August 31, 2025, the District had an unused letter of credit with a regional bank in which \$5,300,000 could be borrowed. There were no draws on the letter of credit during the current year, therefore no outstanding balance on this letter of credit.

NOTE E. NON-CASH TRANSACTIONS

The District receives USDA Federal Food Commodities that are passed through the State Department of Health & Human Services Food Distribution Program. The Department provides the District with various food items during the school year to be incorporated into the District’s nutrition program. For the year ending August 31, 2025, the value of commodities received by the District was \$91,043.

NOTE F. 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. During the year, the District carried commercial insurance for general liability, public official’s liability, property coverage, and workers’ compensation coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE G. LONG-TERM DEBT

General Obligation Refunding Bonds – Series 2020

General Obligation Refunding Bonds, Series 2020, were issued to partially refund the outstanding Series 2014 bonds for the purpose of the defeasement of debt, principal is due annually until 2025, and has interest paid semi-annually at a rate between 2.00% to 3.00%. Interest paid for the year was \$30,600.

General Obligation Refunding Bonds – Series 2020

General Obligation Refunding Bonds, Series 2020, were issued to refund the remaining outstanding Series 2014 bonds, principal is due annually until 2040, and has interest paid semi-annually at a rate between 0.267% to 2.269%. Interest paid for the year was \$779,624.

Building Project Note – Series 2020

The Columbus Educational Facilities Leasing Corporation (the Corporation) issued the Tax-Exempt Lease Revenue Educational Facilities Note, Series 2020, for the Columbus Public Schools Project. The term note is due in semi-annual principal payments through 2028, with interest at 1.50% due semi-annually. A regional bank is the lender. Security is provided by the related lease-purchase agreement with the district.

The District has a lease agreement with the Corporation for the lease purchase of the related project. The lease payments coincide both in timing and amounts to the note payments and will provide all funding for retirement of the debt. Lease payments are funded by tax levies in the District's Special Building Fund.

Since the Corporation is a discretely presented component unit of the District, for financial reporting purposes, the activities are discretely presented into the financial statements of the District as a whole. Accordingly, the lease receipts of the Corporation and the lease payments of the District are netted and only principal and interest are reflected as disbursements. For budget purposes, the activities of the Corporation are not included as activities of the District. Lease payments for the fiscal year were \$815,949.

Building Project Note – Series 2022

The Columbus Educational Facilities Leasing Corporation (the Corporation) issued the Tax-Exempt Lease Revenue Educational Facilities Note, Series 2022, for the Columbus Public Schools Project. The term note is due in annual principal payments through 2029, with interest at 1.50% due semi-annually. A regional bank is the Lender. Security is provided by the related lease-purchase agreement with the district.

The District has a lease agreement with the Corporation for the lease purchase of the related project. The lease payments coincide both in timing and amounts to the note

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE G. LONG-TERM DEBT - CONTINUED

Building Project Note – Series 2022 (Continued)

payments and will provide all funding for retirement of the debt. Lease payments are funded by tax levies in the District’s Special Building Fund.

Since the Corporation is a discretely presented component unit of the District, for financial reporting purposes, the activities are discretely presented in the financial statements of the District as a whole. Accordingly, the lease receipts of the Corporation and the lease payments of the District are netted and only principal and interest are reflected as disbursements. For budget purposes, the activities of the Corporation are not included as activities of the District. Lease payments for the fiscal year were \$258,529.

Limited Tax School Improvement Bond – Series 2024

The District issued Limited Tax School Improvement Bonds, Series 2024, in the amount of \$3,500,000, to finance improvements to school facilities, including renovation and infrastructure projects. The bonds bear interest at rates ranging from 3.60% to 4.00%, with annual principal payments due through 2035. Interest is paid semi-annually and interest paid for the year was \$65,974.

Limited Tax School Improvement Bond – Series 2025

The District issued Limited Tax School Improvement Bonds, Series 2025, in the amount of \$3,425,000, to finance improvements to school facilities, including renovation and infrastructure projects. The bonds bear interest at rates ranging from 4.15% to 5.00%, with annual principal payments due through 2035. Interest is paid semi-annually and they have not yet paid on this debt.

Changes in Long-Term Debt

Series	Beginning of Year	Issued	Retired	End of Year	Due Within One Year
2020	\$ 2,040,000	\$ -	\$ 2,040,000	\$ -	\$ -
2020	48,040,000	-	760,000	47,280,000	2,865,000
2020	2,772,038	-	777,272	1,994,766	788,975
2022	2,190,100	-	176,400	2,013,700	183,100
2024	-	\$ 3,500,000	-	3,500,000	295,000
2025	-	\$ 3,425,000	-	3,425,000	330,000
Total	<u>\$55,042,138</u>	<u>\$ 6,925,000</u>	<u>\$ 3,753,672</u>	<u>\$58,213,466</u>	<u>\$ 4,462,075</u>

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE G. LONG-TERM DEBT - CONTINUED

Future Maturities

Maturities on the previous noted long term debt are as follows:

<u>Year Ending</u> <u>August 31,</u>	<u>General Obligation Refunding Bond - Series 2020</u>		
	Interest Rate Between 0.267% and 2.269%		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 2,865,000	\$ 766,822	\$ 3,631,822
2027	2,885,000	743,165	3,628,165
2028	2,915,000	714,620	3,629,620
2029	2,945,000	680,276	3,625,276
2030	2,980,000	640,303	3,620,303
2031-2035	15,595,000	2,484,753	18,079,753
2036-2040	17,095,000	938,001	18,033,001
	<u>\$ 47,280,000</u>	<u>\$ 6,967,941</u>	<u>\$ 54,247,941</u>

<u>Year Ending</u> <u>August 31,</u>	<u>Building Project Note - Series 2020</u>		
	Interest Rate 1.50%		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	788,975	26,974	815,949
2027	800,854	15,095	815,949
2028	404,937	3,037	407,974
	<u>\$ 1,994,766</u>	<u>\$ 45,106</u>	<u>\$ 2,039,872</u>

<u>Year Ending</u> <u>August 31,</u>	<u>Building Project Note - Series 2022</u>		
	Interest Rate 1.50%		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	183,100	75,514	258,614
2027	189,900	68,557	258,457
2028	605,000	61,526	666,526
2029	1,035,700	38,839	1,074,539
	<u>\$ 2,013,700</u>	<u>\$ 244,435</u>	<u>\$ 2,258,135</u>

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE G. LONG-TERM DEBT - CONTINUED

Future Maturities (Continued)

<u>Limited Tax School Improvement Bond - Series 2024</u>			
Year Ending	Interest Rate Between 3.60% and 4.00%		
August 31,	Principal	Interest	Total
2026	295,000	129,638	424,638
2027	305,000	118,761	423,761
2028	315,000	107,368	422,368
2029	330,000	95,353	425,353
2030	340,000	82,705	422,705
2031-2035	1,915,000	197,123	2,112,123
	<u>\$ 3,500,000</u>	<u>\$ 730,946</u>	<u>\$ 4,230,946</u>

<u>Limited Tax School Improvement Bond - Series 2025</u>			
Year Ending	Interest Rate Between 4.15% and 5.00%		
August 31,	Principal	Interest	Total
2026	330,000	155,326	485,326
2027	285,000	129,728	414,728
2028	300,000	115,103	415,103
2029	310,000	99,853	409,853
2030	330,000	83,853	413,853
2031-2035	1,870,000	196,616	2,066,616
	<u>\$ 3,425,000</u>	<u>\$ 780,477</u>	<u>\$ 4,205,477</u>

NOTE H: TAX ABATEMENTS

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

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

Total TIF valuation 2024	\$ 153,732,505
District's total levy (per \$100 valuation)	1.131166
District's share of tax abatement	1,738,970

Columbus Public Schools District No. 1
Columbus, Nebraska
NOTES TO FINANCIAL STATEMENTS - CONTINUED
August 31, 2025

NOTE I. SERVICE CONCESSION AGREEMENT

The District has entered into an agreement with a third party vendor to operate their food service programs. The Contract shall be in effect for one year and may be renewed by mutual agreement for up to four additional one-year periods. Either party may terminate the Contract at any time upon 60 days prior written notice to the other party. The third party vendor has started operating the food service programs for the school year beginning July 1, 2022. This contract was renewed for the school year beginning September 2024.

NOTE J. TRANSFERS

During the year ended August 31, 2025, the General Fund transferred \$2,619,454 to the Depreciation Fund to finance future capital purchases and the General Fund transferred \$53,000 to the Activities Fund to fund student activities.

NOTE K. SUBSEQUENT EVENTS

On November 4, 2025, subsequent to the financial statement date of August 31, 2025, the school district's proposed \$43.65 million general obligation bond was denied by voters in a public referendum. The bond was intended to finance the construction of a new grade 4-5 intermediate building. The denial of the bond means the district will need to re-evaluate its capital improvement plan and explore alternative funding sources or revise project scopes. This event occurred after the conditions existing at the financial statement date and, therefore, no adjustment has been made to the financial statements for the year ended August 31, 2025. Management believes this information is material to the users of the financial statements for their understanding of the District's future financial plans and obligations.

NOTE L. CONSTRUCTION COMMITMENTS

At August 31, 2025, the District had the following commitments on construction projects:

<u>Description</u>	<u>Contractual Commitments</u>	<u>Amount Paid on Contracts as of 8/31/25</u>	<u>Remaining Commitment</u>	<u>Expected Completion Date</u>
Kramer Admin	\$ 2,203,300	\$ 2,244,932	\$ (41,632)	Spring 2027
Elementary Vestibules	334,997	363,171	(28,174)	Spring 2027
District Door System - Middle School	64,505	7,763	56,742	Spring 2027
Architect & Engineering - District Wide	371,550	281,391	90,159	Spring 2027
Non-Traditional Learning Center	2,124,927	82,834	2,042,093	Spring 2027
Security Cameras - District Wide	649,928	388,260	261,668	Spring 2027
Phones/Fire Alarms - North Park & Emerson	276,952	193,835	83,117	Spring 2027
	<u>\$ 7,286,361</u>	<u>\$ 3,562,186</u>	<u>\$ 2,463,973</u>	

SUPPLEMENTARY AND OTHER INFORMATION

Columbus Public Schools District No. 1
Columbus, Nebraska
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND COMPONENTS

August 31, 2025

	General Fund	Depreciation Fund	Total General Funds
ASSETS			
Cash at Bank	\$ 12,031,900	\$ 3,534,583	\$ 15,566,483
Cash at County Treasurer	5,388,454	-	5,388,454
	\$ 17,420,354	\$ 3,534,583	\$ 20,954,937
FUND BALANCES			
Assigned for:			
Capital Purchases	\$ -	\$ 3,534,583	\$ 3,534,583
Unassigned	17,420,354	-	17,420,354
	\$ 17,420,354	\$ 3,534,583	\$ 20,954,937

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
**COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**
GENERAL FUND COMPONENTS
For the Year Ended August 31, 2025

	General Fund	Depreciation Fund	Total General Funds
CASH RECEIPTS			
Local sources			
Taxes	\$ 20,565,264	\$ -	\$ 20,565,264
Tuition	-	-	-
Investments	195,843	44,095	239,938
District Activities	-	-	-
Other Local Receipts	6,110	-	6,110
Intermediate sources	219,568	-	219,568
State sources	34,516,411	-	34,516,411
Federal sources	3,389,485	-	3,389,485
Non-revenue receipts	131,271	8,480	139,751
Total Cash Receipts	<u>59,023,951</u>	<u>52,575</u>	<u>59,076,527</u>
DISBURSEMENTS			
Instruction:			
Regular	24,594,305	-	24,594,305
Special education	7,324,461	-	7,324,461
Summer School	137,172	-	137,172
Support Services			
Students	4,853,045	-	4,853,045
Instructional Staff	3,046,359	-	3,046,359
Executive Administration	619,107	-	619,107
Legal Services	39,135	-	39,135
Office of the Principal	3,022,805	-	3,022,805
Central Services	3,783,178	-	3,783,178
Operations and Maintenance	4,798,242	-	4,798,242
Student Transportation	879,117	-	879,117
Private and State Categorical	831,420	-	831,420
Facilities Acquisitions & Construction	9,373	-	9,373
Federal programs	2,821,610	-	2,821,610
Capital Outlay	-	483,050	483,050
Debt Service	-	-	-
Total Cash Disbursements	<u>56,759,329</u>	<u>483,050</u>	<u>57,242,379</u>
Cash Receipts Over (Under)			
Disbursements	2,264,623	(430,474)	1,834,148

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
**COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**
GENERAL FUND COMPONENTS
For the Year Ended August 31, 2025

	General Fund	Depreciation Fund	Total General Funds
Interfund Loans In (Out)	-	-	-
Transfers In (out)	(53,000)	2,619,454	2,566,454
Fund Balances, Beginning of Year	15,208,731	1,345,604	16,554,335
Fund Balances, End of Year	\$ 17,420,354	\$ 3,534,583	\$ 20,954,937

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
August 31, 2025

	Activities Fund	School Nutrition Fund	Special Building Fund	Student Fee Fund	Total Other Governmental Funds
ASSETS					
Cash in Bank	\$ 1,517,040	\$ 127,302	\$ 704,849	\$ 13,241	\$ 2,362,432
Cash at County Treasurer	-	-	207,840	-	207,840
Total Assets	<u>\$ 1,517,040</u>	<u>\$ 127,302</u>	<u>\$ 912,689</u>	<u>\$ 13,241</u>	<u>\$ 2,570,272</u>
FUND BALANCES					
Restricted:					
Capital Outlay	\$ -	\$ -	\$ 912,689	\$ -	\$ 912,689
Assigned for:					
Student Activities	1,517,040	-	-	13,241	1,530,280
Nutrition Program	-	127,302	-	-	127,302
Unassigned	-	-	-	-	-
Total Fund Balances	<u>\$ 1,517,040</u>	<u>\$ 127,302</u>	<u>\$ 912,689</u>	<u>\$ 13,241</u>	<u>\$ 2,570,272</u>

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended August 31, 2025

	Activities Fund	School Nutrition Fund	Special Building Fund	Student Fee Fund	Total Other Governmental Funds
CASH RECEIPTS					
Local Sources					
Taxes	\$ -	\$ -	\$ 731,501	\$ -	\$ 731,501
Interest on Investments	2,887	7,347	14,927	1	25,162
Food Services	-	795,909	-	-	795,909
Activity Receipts	1,221,447	-	-	14,440	1,235,887
Other Local Receipts	-	-	20,857	-	20,857
Intermediate Sources	-	-	-	-	-
State Sources	-	9,039	394,229	-	403,268
Federal Sources	-	1,792,728	-	-	1,792,728
Non-Revenue Receipts	-	-	209,493	-	209,493
Total Cash Receipts	<u>1,224,334</u>	<u>2,605,023</u>	<u>1,371,007</u>	<u>14,441</u>	<u>5,214,805</u>
DISBURSEMENTS					
School Nutrition Programs	-	3,111,468	-	-	3,111,468
Activity Disbursements	1,229,109	-	-	1,200	1,230,309
Capital Outlay	-	-	17,003	-	17,003
Debt Service	-	-	1,074,497	-	1,074,497
Total Disbursements	<u>1,229,109</u>	<u>3,111,468</u>	<u>1,091,501</u>	<u>1,200</u>	<u>5,433,278</u>
Cash Receipts Over (Under)					
Disbursements	(4,775)	(506,445)	279,506	13,241	(218,474)
Interfund Loans In (Out)	-	-	-	-	-
Transfers In (Out)	53,000	-	-	-	53,000
Fund Balances, Beginning of Year	<u>1,468,814</u>	<u>633,747</u>	<u>633,184</u>	<u>-</u>	<u>2,735,746</u>
Fund Balances, End of Year	<u>\$ 1,517,040</u>	<u>\$ 127,302</u>	<u>\$ 912,689</u>	<u>\$ 13,241</u>	<u>\$ 2,570,272</u>

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
GENERAL FUND**

For the Year Ended August 31, 2025

	Actual	Amended/Final Budget
FUND BALANCE, Beginning of Year	\$ 15,208,731	\$ 13,144,184
CASH RECEIPTS		
Local Sources		
1100 Taxes Levied	17,141,260	26,625,735
1115 Carline Taxes	16,124	8,000
1120 Public Power District Sales Tax	916,710	850,000
1125 Motor Vehicle	2,439,014	2,345,000
1140 Penalties and Interest on Taxes	52,157	-
1312 Tuition from Individuals - Regular Education	-	3,250
1510 Interest on Investments	195,843	15,000
1540 Investment Income From Real Property	-	20,000
1800 Revenue From Community Services Activities	-	35,000
1911 Local License Fees	3,735	25,000
1925 Categorical Grants From Corps & Other Private Sources	1,750	-
1960 Misc Revenues From Other Local Government Units	625	-
Total Local Sources	<u>20,767,217</u>	<u>29,926,985</u>
Intermediate Sources		
2110 County Fines and Licenses	219,091	150,000
2210 ESU Receipts	478	-
Total Intermediate Sources	<u>219,568</u>	<u>150,000</u>
State Sources		
3110 State Aid	16,417,109	16,417,109
3120 Special Education	5,965,455	5,508,698
3125 Special Education Transportation	333,276	-
3130 Homestead Exemption	1,189,617	-
3131 Property Tax Credit	8,505,025	-
3155 Textbook Loan	-	-
3180 Pro-Rate Motor Vehicle	69,749	18,000
3400 State Apportionment	1,581,894	1,581,894
3535 High Ability Learners	21,682	25,599
3540 State Early Childhood	258,368	314,500
3541 Early Childhood Endowment Grants	153,417	-
3551 Career Education	-	-
3590 Extended Learning Opportunity Grants	2,350	-
3599 Other State Categorical Programs	18,469	-
3990 Other State Receipts	-	-
Total State Sources	<u>34,516,411</u>	<u>23,865,800</u>
Federal Sources		
4505 Title I, Part A: ESSA Improving Basic Programs	1,139,116	961,079
4509 Title II Part A ESSA Supporting Effective Instruction	199,305	-

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
GENERAL FUND**

For the Year Ended August 31, 2025

	Actual	Amended/Final Budget
CASH RECEIPTS (Continued)		
Federal Sources (Continued)		
4516 IDEA Preschool Base/IDEA Enrollment Poverty	25,203	-
4518 IDEA Base	897,931	1,163,647
4521 IDEA Part-B Proportionate Share	129,582	-
4525 Carl Perkins	32,326	53,095
4527 Title III, Part A ESSA English Language Acquisition	176,765	279,548
4528 Title III ESSA Immigrant	23,421	-
4531 Title IV, Part B ESSA 21st Century	211,620	-
4708 MIPS	99,742	45,988
4709 MAAPS	47,616	-
4969 Title IV Part A	73,883	-
4988 American Rescue Plan - Expanded Learning Collaborative After	274,017	-
4991 McKinney-Vento Homeless	44,905	-
4994 American Rescue Plan - Homeless Children & Youth I	14,053	-
Total Federal Sources	<u>3,389,485</u>	<u>2,503,357</u>
Non-Revenue Receipts		
5200 Fund Transfers In	-	-
5301 Insurance Adjustments	50,866	-
5690 Other Non-Revenue Receipts	80,405	-
Total Non-Revenue Receipts	<u>131,271</u>	<u>-</u>
Total Cash Receipts	<u>59,023,951</u>	<u>56,446,142</u>
TOTAL FUNDS AVAILABLE	<u>74,232,683</u>	<u>69,590,326</u>
DISBURSEMENTS		
Instruction		
1100 Regular Instructional	7,095,369	24,811,022
1115 Career Academy Programs	86,377	-
1125 Regular Instructional Programs School Age	443,783	-
1150 Limited English Proficiency Programs	5,275,159	-
1160 Poverty Programs	10,890,938	-
1190 Early Childhood Educational Programs	802,679	-
1200 Special Education School Age	7,313,510	7,315,620
1291 Special Education: Ages 3-5	7,015	-
1295 Special Education: Unified Sports - School Age	3,936	-
1300 Summer School	137,172	-
Support Services - Students		
2110 Attendance & Social Work Services	378,349	3,181,599
2120 Guidance Services	586,897	-
2130 Health Services	592,585	-
2131 Health Services: SPED SCHOOL AGE	9,425	-
2141 Psychological Services - SPED School Age	463,127	2,074,955

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
GENERAL FUND**

For the Year Ended August 31, 2025

	<u>Actual</u>	<u>Amended/Final Budget</u>
DISBURSEMENTS (Continued)		
Support Services - Students (Continued)		
2151 Speech Pathology/Audiology Services - SPED School Age	1,149,512	-
2161 Occupational Therapy - SPED School Age	194,185	-
2171 Physical Therapy - SPED School Age	91,636	-
2181 Visually Impaired - SPED School Age	104,722	-
2190 Student - Other	1,282,607	-
Support Services - Instruction		
2211 School Improvement	11,200	3,386,793
2212 Instruction & Curriculum Development	1,146,734	-
2213 Instructional Staff Training	82,764	-
2220 Library/Media Services	527,537	-
2223 Audio/Visual Services	-	-
2230 Instruction - Related Technology	1,114,623	-
2240 Academic Student Assessment	27,913	-
2290 Support Services - Other	135,590	-
Support Services - General Administration		
2310 Board of Education	137,021	167,000
2320 Executive Administration	482,087	467,240
2330 District Legal Services	39,135	55,000
2410 Office of the Principal	3,022,805	2,916,824
Central Services		
2510 Fiscal Services	2,785,436	2,106,379
2560 Public Information Services	211,264	-
2570 Personnel Services	552,457	-
2580 Administration Technology Service	141,692	-
2590 Central Services - Other	92,329	-
Operation and Maintenance of Plant		
2610 Operation of Buildings	3,681,348	5,108,350
2620 Maintenance of Buildings	697,469	-
2630 Care & Upkeep of Grounds	243,578	-
2650 Vehicle Operation, Maintenance, and Purchasing	24,708	11,000
2660 Security	120,658	-
2670 Safety	30,480	-
Student Transportation		
2710 Regular Pupil Transportation	460,065	528,521
2712 School Age SPED Pupil Transportation	335,643	-
2713 Vehicle Operation & Purchasing - Ages 3-5 SPED	-	-
2730 Vehicle Servicing & Maintenance - Regular Instructional	40,660	-
2732 Vehicle Servicing and Maintenance - School Age SPED	39,004	586,894
2790 Other Student Transportation Services - Regular Edu.	3,743	-
2900 Other Support Services	-	-
Private & State Categorical Programs		
3300 Community Service Operations	391,331	270,000
3500 Private & State Categorical Programs	-	190,099

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
GENERAL FUND**

For the Year Ended August 31, 2025

	<u>Actual</u>	<u>Amended/Final Budget</u>
DISBURSEMENTS (Continued)		
Student Transportation (Continued)		
3535 High Ability Learners	17,046	-
3540 State Early Childhood	237,021	-
3541 Early Childhood Endowment Grants	165,347	-
3551 Career Education	17,438	-
3599 Other State Categorical Programs	3,237	-
Facilities Acquisitions & Construction		
4600 Site Improvements	9,373	-
Debt Service		
5000 Debt Service	-	-
Federal Programs		
6200 Title I, Part A: Improving Basic Programs	696,033	2,615,865
6310 Title II, Part A ESEA/ESSA Supporting Effective Ins.	211,002	-
6406 IDEA Part B (619) Base Allocation	25,237	-
6408 IDEA Part B (611) Base Enrollment/Poverty	1,346,396	-
6412 IDEA Part B Proportionate Share	144,379	-
6700 Carl Perkins	49,309	-
6925 Title III, Part A ESEA/ESSA English Language Acq.	73,729	-
6926 Title III ESSA - Immigrant Education	49,611	-
6940 Head Start	-	-
6968 Title IV, Part B ESEA/ESSA 21st Century	121,984	-
6969 Title IV, Part A ESEA/ESSA Student Support	44,973	-
6988 ARP ESSER III - Afterschool	-	-
6991 McKinney Vento	44,904	-
6994 American Rescue Plan - Homeless Children and Youth II	14,053	-
6998 ESSER III	-	-
Transfers		
8000 Transfers	53,000	1,027,066
Non Program Expenditures		
9003 Interfund Loan to Special Building Fund	-	-
Total Disbursements	<u>56,812,329</u>	<u>56,820,227</u>
 FUND BALANCE, End of Year	 <u>\$ 17,420,354</u>	 <u>\$ 12,770,099</u>
 ANALYSIS OF FUND BALANCE:		
Cash		
Checking & Savings Accounts	<u>\$ 12,031,900</u>	
Cash at County Treasurers	<u>5,388,454</u>	
 TOTAL FUND BALANCE	 <u><u>\$ 17,420,354</u></u>	

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
DEPRECIATION FUND**

For the Year Ended August 31, 2025

	<u>Actual</u>	<u>Amended/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ 1,345,604	\$ 1,103,477
CASH RECEIPTS		
Interest on Investments	44,095	-
Transfers from General Fund	2,619,454	-
Non-Revenue Receipts	8,480	-
Total Cash Receipts	<u>2,672,029</u>	<u>-</u>
 TOTAL FUNDS AVAILABLE	 <u>4,017,633</u>	 <u>1,103,477</u>
DISBURSEMENTS		
General Supplies	113,380	-
Property	369,670	-
Total Disbursements	<u>483,050</u>	<u>1,103,477</u>
 FUND BALANCE, End of Year	 <u>\$ 3,534,583</u>	 <u>\$ -</u>
ANALYSIS OF FUND BALANCE:		
Cash		
Checking & Savings Accounts	<u>\$ 3,534,583</u>	

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
ACTIVITIES FUND**

For the Year Ended August 31, 2025

	<u>Actual</u>	<u>Amended/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ 1,468,814	\$ 1,105,641
CASH RECEIPTS		
Interest on Investments	2,887	-
Activity Receipts	1,221,447	1,400,000
Transfer from General Fund	53,000	-
Total Cash Receipts	<u>1,277,334</u>	<u>1,400,000</u>
 TOTAL FUNDS AVAILABLE	 <u>2,746,149</u>	 <u>2,505,641</u>
DISBURSEMENTS		
Activity Disbursements	<u>1,229,109</u>	<u>2,505,641</u>
FUND BALANCE, End of Year	<u>\$ 1,517,040</u>	<u>\$ -</u>
ANALYSIS OF FUND BALANCE:		
Cash		
Checking and savings accounts	<u>\$ 1,517,040</u>	

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET**

SCHOOL NUTRITION FUND

For the Year Ended August 31, 2025

	<u>Actual</u>	<u>Amended/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ 633,747	\$ 148,580
CASH RECEIPTS		
Interest on Investments	7,347	8,500
Daily sales	795,909	1,175,373
State Reimbursements	9,039	1,740,000
Federal Reimbursements	1,792,728	95,000
Transfer from General Fund	-	-
Total Cash Receipts	<u>2,605,023</u>	<u>3,018,873</u>
 TOTAL FUNDS AVAILABLE	 <u>3,238,771</u>	 <u>3,167,453</u>
DISBURSEMENTS		
Salaries and Benefits	1,492,219	1,578,953
Purchased Professional and Technical Services	24,820	-
Purchased Property Services	16,218	-
Other Purchased Services	1,405,339	1,400,000
General Supplies	22,427	78,500
Fuels	1,275	-
Utility Energy Services	278	-
Food	98,130	85,000
Software and Technology	12,740	-
Furniture and Fixtures	708	25,000
Dues and Fees	284	-
Miscellaneous	37,030	-
Total Disbursements	<u>3,111,468</u>	<u>3,167,453</u>
 FUND BALANCE, End of Year	 <u>\$ 127,302</u>	 <u>\$ -</u>
ANALYSIS OF FUND BALANCE:		
Cash		
Checking and savings accounts	<u>\$ 127,302</u>	

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET**

BOND FUND

For the Year Ended August 31, 2025

	<u>Actual</u>	<u>Amended/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ 4,543,505	\$ 4,534,289
CASH RECEIPTS		
Local Sources		
Taxes Levied	3,167,825	3,631,823
Carline Taxes	2,233	-
Public Power District Sales Tax	126,979	-
Penalties and Interest on Taxes	7,341	-
Interest on Investments	130,351	-
Total Local Sources	<u>3,434,730</u>	<u>3,631,823</u>
State Sources		
Homestead Exemption	162,466	-
Property Tax Credit	246,447	-
Pro-Rate Motor Vehicle Tax	9,437	-
Total State Sources	<u>418,350</u>	<u>-</u>
Total Cash Receipts	<u>3,853,080</u>	<u>3,631,823</u>
TOTAL FUNDS AVAILABLE	<u>8,396,585</u>	<u>8,166,112</u>
DISBURSMENTS		
Other Professional Services	-	-
Other Debt Related Expenditures	650	-
Redemption of Principal	2,800,000	2,865,000
Interest on Long-Term Debt	810,224	766,823
Total Disbursements	<u>3,610,874</u>	<u>3,631,823</u>
FUND BALANCE, End of Year	<u>\$ 4,785,711</u>	<u>\$ 4,534,289</u>
ANALYSIS OF FUND BALANCE:		
Cash		
Checking & Savings Accounts	<u>\$ 3,803,498</u>	
Cash at County Treasurers	<u>982,212</u>	
TOTAL FUND BALANCE	<u>\$ 4,785,711</u>	

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
SPECIAL BUILDING FUND**

For the Year Ended August 31, 2025

	<u>Actual</u>	<u>Amended/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ 633,184	\$ 608,279
CASH RECEIPTS		
Local Sources		
Taxes Levied	691,737	1,075,000
Carline Taxes	651	-
Public Power District Sales Tax	37,012	-
Penalties and Interest on Taxes	2,101	-
Interest on Investments	14,927	-
Other Local Receipts	20,857	-
Total Local Sources	<u>767,284</u>	<u>1,075,000</u>
State Sources		
Homestead Exemption	48,030	-
Property Tax Credit	343,386	-
Pro-Rate Motor Vehicle Tax	2,812	-
Total State Sources	<u>394,229</u>	<u>-</u>
Non-Revenue Receipts		
Sale of Property	209,493	-
Total Cash Receipts	<u>1,371,007</u>	<u>1,075,000</u>
TOTAL FUNDS AVAILABLE	<u>2,004,190</u>	<u>1,683,279</u>
DISBURSMENTS		
Property Services	-	-
Capital Outlay	17,003	608,799
Other Debt Related Expenditures	20	-
Redemption of Principal	953,672	-
Interest on Long-Term Debt	120,805	-
Loan Repayment	-	1,074,480
Total Disbursements	<u>1,091,501</u>	<u>1,683,279</u>
FUND BALANCE, End of Year	<u>\$ 912,689</u>	<u>\$ -</u>
ANALYSIS OF FUND BALANCE:		
Cash		
Checking & Savings Accounts	<u>\$ 704,849</u>	
Cash at County Treasurers	<u>207,840</u>	
TOTAL FUND BALANCE	<u>\$ 912,689</u>	

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND**

For the Year Ended August 31, 2025

	<u>Actual</u>	<u>Amended/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ -	\$ -
CASH RECEIPTS		
Local Sources		
Taxes Levied	495,936	848,860
Carline Taxes	514	-
Public Power District Sales Tax	29,226	-
Penalties and Interest on Taxes	166	-
Interest on Investments	<u>102,788</u>	<u>-</u>
Total Local Sources	<u>628,630</u>	<u>848,860</u>
State Sources		
Homestead Exemption	37,926	-
Property Tax Credit	271,150	-
Pro-Rate Motor Vehicle Tax	<u>1,416</u>	<u>-</u>
Total State Sources	<u>310,492</u>	<u>-</u>
Non-Revenue Receipts		
Loan Proceeds	<u>6,891,264</u>	<u>-</u>
Total Cash Receipts	<u>7,830,386</u>	<u>848,860</u>
TOTAL FUNDS AVAILABLE	<u>7,830,386</u>	<u>848,860</u>
DISBURSMENTS		
Property Services	-	-
Capital Outlay	3,562,299	-
Redemption of Principal	-	524,000
Interest on Long-Term Debt	<u>65,974</u>	<u>324,860</u>
Total Disbursements	<u>3,628,273</u>	<u>848,860</u>
FUND BALANCE, End of Year	<u>\$ 4,202,113</u>	<u>\$ -</u>
ANALYSIS OF FUND BALANCE:		
Cash		
Checking & Savings Accounts	<u>\$ 4,037,995</u>	
Cash at County Treasurers	<u>164,118</u>	
TOTAL FUND BALANCE	<u>\$ 4,202,113</u>	

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1

Columbus, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET**

STUDENT FEE FUND

For the Year Ended August 31, 2025

	<u>Actual</u>	<u>Amended/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ -	\$ -
CASH RECEIPTS		
Interest on Investments	1	-
Extracurricular Activities Fees	14,440	-
Total Cash Receipts	<u>14,441</u>	<u>-</u>
 TOTAL FUNDS AVAILABLE	 <u>14,441</u>	 <u>-</u>
DISBURSMENTS		
Miscellaneous Expenditures	1,200	-
Total Disbursements	<u>1,200</u>	<u>-</u>
FUND BALANCE, End of Year	<u>\$ 13,241</u>	<u>\$ -</u>
ANALYSIS OF FUND BALANCE:		
Cash		
Checking & Savings Accounts	<u>\$ 13,241</u>	

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
SCHEDULE TO ACCOUNTS WITH COUNTY TREASURERS
GENERAL FUND

For the Year Ended August 31, 2025

	Butler County	Polk County	Platte County	Total
CASH RECEIPTS				
1100 Property Tax	\$ 86,391	\$ 10,515	\$ 17,217,997	\$ 17,314,903
1115 Carline Tax	-	-	16,124	16,124
1120 Public Power District Sales Tax	-	-	916,710	916,710
1125 Motor Vehicle	11,377	24	2,427,613	2,439,014
1140 Penalties and Interest	60	58	52,039	52,157
3130 Homestead Exemption	754	-	1,188,863	1,189,617
3131 Property Tax Credit	44,371	5,156	8,455,498	8,505,025
3133 Nameplate Capacity Tax	-	-	-	-
3180 Pro-Rate Motor Vehicle	251	27	69,471	69,749
2110 Fines and License	913	-	218,178	219,091
Total Cash Receipts	<u>144,116</u>	<u>15,779</u>	<u>30,562,493</u>	<u>30,722,388</u>
DISBURSEMENTS				
Transfers to School Treasurer	148,580	16,424	33,292,241	33,457,245
County Treasurer Fees	865	106	172,672	173,643
Total Cash Disbursements	<u>149,444</u>	<u>16,530</u>	<u>33,464,913</u>	<u>33,630,887</u>
Cash Receipts Over (Under) Disbursements	(5,328)	(751)	(2,902,421)	(2,908,500)
Fund Balance, Beginning of Year	<u>28,634</u>	<u>751</u>	<u>8,267,568</u>	<u>8,296,954</u>
Fund Balance, End of Year	<u>\$ 23,307</u>	<u>\$ -</u>	<u>\$ 5,365,147</u>	<u>\$ 5,388,454</u>

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
SCHEDULE TO ACCOUNTS WITH COUNTY TREASURERS
BOND FUND

For the Year Ended August 31, 2025

	Butler County	Polk County	Platte County	Total
CASH RECEIPTS				
1100 Property Tax	\$ 16,791	\$ 1,791	\$ 3,181,306	\$ 3,199,888
1115 Carline Tax	-	-	2,233	2,233
1120 Public Power District Sales Tax	-	-	126,979	126,979
1125 Motor Vehicle	-	-	-	-
1140 Penalties and Interest	9	8	7,324	7,341
3130 Homestead Exemption	104	-	162,362	162,466
3131 Property Tax Credit	1,482	182	244,784	246,447
3133 Nameplate Capacity Tax	-	-	-	-
3180 Pro-Rate Motor Vehicle	35	4	9,398	9,437
Total Cash Receipts	<u>18,422</u>	<u>1,984</u>	<u>3,734,386</u>	<u>3,754,792</u>
DISBURSEMENTS				
Transfers to School Treasurer	17,656	2,067	3,798,266	3,817,990
County Treasurer Fees	168	18	31,878	32,064
Total Cash Disbursements	<u>17,824</u>	<u>2,085</u>	<u>3,830,144</u>	<u>3,850,053</u>
Cash Receipts Over (Under) Disbursements	598	(102)	(95,757)	(95,261)
Fund Balance, Beginning of Year	<u>3,967</u>	<u>102</u>	<u>1,073,405</u>	<u>1,077,474</u>
Fund Balance, End of Year	<u>\$ 4,565</u>	<u>\$ -</u>	<u>\$ 977,648</u>	<u>\$ 982,212</u>

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
SCHEDULE TO ACCOUNTS WITH COUNTY TREASURERS
SPECIAL BUILDING FUND
For the Year Ended August 31, 2025

	Butler County	Polk County	Platte County	Total
CASH RECEIPTS				
1100 Property Tax	\$ 3,487	\$ 424	\$ 694,835	\$ 698,745
1115 Carline Tax	-	-	651	651
1120 Public Power District Sales Tax	-	-	37,012	37,012
1125 Motor Vehicle	-	-	-	-
1140 Penalties and Interest	2	2	2,096	2,101
3130 Homestead Exemption	30	-	48,000	48,030
3131 Property Tax Credit	1,791	208	341,387	343,386
3133 Nameplate Capacity Tax	-	-	-	-
3180 Pro-Rate Motor Vehicle	10	1	2,801	2,812
Total Cash Receipts	<u>5,321</u>	<u>635</u>	<u>1,126,782</u>	<u>1,132,738</u>
DISBURSEMENTS				
Transfers to School Treasurer	5,520	661	1,236,432	1,242,613
County Treasurer Fees	35	4	6,969	7,008
Total Cash Disbursements	<u>5,555</u>	<u>666</u>	<u>1,243,401</u>	<u>1,249,622</u>
Cash Receipts Over (Under) Disbursements	(234)	(30)	(116,619)	(116,884)
Fund Balance, Beginning of Year	<u>1,125</u>	<u>30</u>	<u>323,569</u>	<u>324,724</u>
Fund Balance, End of Year	<u>\$ 891</u>	<u>\$ -</u>	<u>\$ 206,950</u>	<u>\$ 207,840</u>

The notes are an integral part of these financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
SCHEDULE TO ACCOUNTS WITH COUNTY TREASURERS
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
For the Year Ended August 31, 2025

	Butler County	Polk County	Platte County	Total
CASH RECEIPTS				
1100 Property Tax	\$ 2,429	\$ 191	\$ 498,327	\$ 500,947
1115 Carline Tax	-	-	514	514
1120 Public Power District Sales Tax	-	-	29,226	29,226
1125 Motor Vehicle	-	-	-	-
1140 Penalties and Interest	-	-	165	165
3130 Homestead Exemption	24	-	37,902	37,926
3131 Property Tax Credit	1,415	164	269,571	271,150
3133 Nameplate Capacity Tax	-	-	-	-
3180 Pro-Rate Motor Vehicle	5	1	1,410	1,416
Total Cash Receipts	<u>3,873</u>	<u>356</u>	<u>837,116</u>	<u>841,344</u>
DISBURSEMENTS				
Transfers to School Treasurer	3,146	354	668,716	672,216
County Treasurer Fees	24	2	4,985	5,011
Total Cash Disbursements	<u>3,170</u>	<u>356</u>	<u>673,701</u>	<u>677,227</u>
Cash Receipts Over (Under) Disbursements	703	-	163,415	164,118
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 703</u>	<u>\$ -</u>	<u>\$ 163,415</u>	<u>\$ 164,118</u>

The notes are an integral part of these financial statements.

**INDEPENDENT AUDITORS' 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**

Board of Education
Columbus Public Schools District No. 1
Columbus, 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 Columbus Public Schools District No. 1, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise District's basic financial statements, and have issued our report thereon dated December 2, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Columbus Public Schools District No. 1, Columbus, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Columbus Public Schools District No. 1, Columbus, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified one deficiency in internal control, described in the accompanying schedule of findings and responses as item 2025-001. We also identified one significant deficiency in internal control as item 2025-002.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Columbus Public Schools District No. 1, Columbus, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. 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 one instance of noncompliance that was required to be reported under *Government Auditing Standards* as item 2025-003.

Columbus Public School District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

Purpose of this Report

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

Porter & Company, P.C.

Porter & Company, PC
Sioux City, Iowa
December 2, 2025

Columbus Public Schools District No. 1
Columbus, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES
August 31, 2025

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Columbus Public Schools District No. 1.
2. One deficiency in internal control was disclosed during our audit of the financial statements of Columbus Public Schools District No. 1.
3. One significant deficiency in internal control was disclosed during our audit of the financial statements of Columbus Public Schools District No. 1.
4. No material weaknesses were disclosed during our audit of the financial statements of Columbus Public Schools District No. 1.
5. One instance of noncompliance to the financial statements of Columbus Public Schools District No. 1 was disclosed during the audit.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

DEFICIENCIES IN INTERNAL CONTROL

2025-001 Financial Statement Preparation and Review

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

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

Cause: Management does not prepare the financial statements in accordance with the modified cash basis of accounting.

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

Recommendation: Management should carefully review financial statements, including disclosures, and understand the relationship to the underlying data. All proposed adjustments should be understood and approved. We also recommend that the District consider including all funds and accounts on the general ledger software system.

District's Response: We complete the required reports to the best of our ability. We then rely on our external auditors to complete the process and to propose any adjustments. The administrative team then reviews the final financial reports and approves the adjustments and the yearend financial statements.

Columbus Public Schools District No. 1
Columbus, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
August 31, 2025

B. FINDINGS – FINANCIAL STATEMENTS AUDIT (CONTINUED)

SIGNIFICANT DEFICIENCIES

2024-002 Lack of Adequate Internal Controls Over Financial Transaction Coding and Reporting

Condition: During the audit, numerous coding errors were identified in the recording of financial transactions (e.g., revenues, expenditures, and capital assets) within the District's accounting system. While the number of errors decreased from the prior year, a significant volume remained. These errors were not prevented or detected by the District's internal control processes in a timely manner.

Criteria: Management is responsible for establishing and maintaining internal controls that provide reasonable assurance that misstatements of the financial statements are prevented, or detected and corrected, on a timely basis. Nebraska public school districts are required to undergo an audit of their financial records, which implies these records must be accurately maintained.

Cause: The District has an inadequate internal review or monitoring process by management to ensure the accuracy of the coding before the auditor's review.

Potential Effect: The failure of the District to communicate updates on the coding structure has resulted in several adjustments to correctly code transactions to correct errors. This in turn made it difficult for the auditors to clearly test all codes for accuracy. If coding structure is incorrect, it makes it difficult to locate transactions of importance.

Recommendation: We recommend the district develop a corrective action plan to address the root causes of the recurring errors and monitor the effectiveness of new controls on an ongoing basis.

District's Response: The management of the District plans to track all corrections that were made in the current year and correct those errors in the new fiscal year. At the end of every fiscal year, the District is required to roll forward their ending balances immediately which doesn't carry forward the adjustments made during the audit period.

NONCOMPLIANCE

2025-003 Failure to Budget for the Student Fee Fund

Condition: The District established and maintained a Student Fee Fund on its books, but failed to include this fund in its official budget submitted and approved for the fiscal year. Financial activity occurs within this fund but without proper budgetary authorization.

Criteria: Under the Nebraska Budget Act, school districts are required to prepare and file a budget. The act outlines specific procedures for budget notice and public hearings, ensuring transparency and accountability in the use of public funds.

Cause: The District's process for adding new funds or accounts did not include a mandatory step to incorporate it into the annual budget.

Columbus Public Schools District No. 1
Columbus, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
August 31, 2025

B. FINDINGS – FINANCIAL STATEMENTS AUDIT (CONTINUED)

NONCOMPLIANCE

2025-003 Failure to Budget for the Student Fee Fund (Continued)

Potential Effect: The District failed to comply with the Nebraska Budget Act, which could result in penalties from the Nebraska Department of Education or the Auditor of Public Accounts.

Recommendation: Enhance management’s oversight of the budget development process to ensure completeness and accuracy.

District’s Response: The District determined after last year’s audit to create the Student Fee Fund. The fund was reported in the 2025-26 budget. No amendment was made to the 2024-25 budget as the district was unsure of the nature of the new account.

C. PRIOR YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

Finding 2025-001 was also reported for the year ended August 31, 2024, in our report dated December 6, 2024. As indicated, the District has responded to the extent practical.

SIGNIFICANT DEFICIENCIES

2024-002 Information and Communication

Condition: During our sample review of disbursements, we noted several coding errors. The Nebraska Department of Education (NDE) requires a specific coding structure for all school districts. The personnel in charge of recording transactions are able to create codes at their own discretion in the accounting software. These individuals did not have access to the coding manual nor did they have access to the list of allowable codes to ensure accurate reporting.

Criteria: Internal controls require an organization to have a process of providing necessary information to its personnel and communicating this information. This process refers to the flow of information of the districts control activities to relevant personnel so the activities can be correctly implemented.

Cause: The District has failed to inform and communicate the NDE coding structure with their personnel in charge of recording transactions within the audit software.

Potential Effect: The failure of the District to communicate updates on the coding structure has resulted in several adjustments to correctly code transactions to correct errors. This in turn made it difficult for the auditors to clearly test all codes for accuracy. If coding structure is incorrect, it makes it difficult to locate transactions of importance.

Columbus Public Schools District No. 1
Columbus, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
August 31, 2025

C. PRIOR YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

SIGNIFICANT DEFICIENCIES

2024-002 Information and Communication (Continued)

Recommendation: We recommend the district establish clear communication channels by scheduling regular meetings, sending email updates, and providing training sessions to ensure personnel are presented necessary information to complete their assigned duties accurately. We also recommend that only a few individuals are allowed to update or change the coding structure within the audit software to allow for increased communication between management and personnel.

District's Response: The management of the District agreed to provide accounting department personnel with necessary training on the NDE coding structure along with the coding requirement manuals. The district is also working to correct the accounting software's coding structure and to remove codes that are incorrect to prevent these errors in the future.

NONCOMPLIANCE

2024-003 Building Project Note Paid Out of the Wrong Account

Condition: The district did not have enough funds to make the Special Building Fund's note payment in full therefore a portion of the payment was made out of the Activity Fund.

Criteria: Per Nebraska statute 79-1088, the state department of education shall prescribe a uniform system of accounting to which all public school districts in the State of Nebraska shall adhere to. The Nebraska Department of Education's Activities Fund Policy presented in Rule 2 states that the fund is used to account for the financial operations of school activities that are partially or fully self-supporting, such as interschool athletics and student organizations. The Activity fund cannot be used to record general operation revenues and expenditures.

Cause: The Board's approval to make the building project note payment out of the Activity fund resulted in a violation to Nebraska statute and to NDE's Rule 2.

Potential Effect: By incorrectly paying note payments out of the wrong funds, this creates errors in financial reporting which also leads to untimely correction since year end already passed.

Recommendation: After discussion with NDE, we recommended the District loan the money from the General Fund to reimburse the Activity Fund to correct the compliance finding. We also recommend the district complete extended training on NDE's Rule 2 in order to prevent future compliance issues and to update their understanding of each fund's allowable revenues and expenditures.

District's Response: The district did agree to use an interfund loan from the General Fund to pay back the Activity Fund. This was completed prior to the issue of the audit report. The district also agrees to review NDE's Rule 2 so future violations are not incurred.

Columbus Public Schools District No. 1
Columbus, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
August 31, 2025

C. PRIOR YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT (CONTINUED)

NONCOMPLIANCE (Continued)

2024-004 Unallowable Transfer from School Nutrition Fund

Condition: During our audit testing, we completed a year over year comparison to review prior year transfers with current year transfers. It was noted that during the school year 2022-23 the district had transferred \$300,000 out of the School Nutrition Fund to the Depreciation Fund. This transfer was presented on the prior year audit report with no corrective action.

Criteria: Per Nebraska statute 79-1088, the state department of education shall prescribe a uniform system of accounting to which all public school districts in the State of Nebraska shall adhere to. The Nebraska Department of Education’s School Policy presented in Rule 2 states that a coding structure must be developed which distinguishes revenues from expenditures, identifies objects of expenditures, and for school districts, identifies expenses at the school building level. NDE does provide school districts with a coding manual and an allowable list of codes that should be followed. Within the coding manual, it is clearly stated that funds can only be transferred into the School Nutrition Fund from the General Fund and cannot be transferred back. There is also no transfer out code available in the allowable list of codes. All monies in the School Nutrition Fund must be used for School Nutrition Programs.

Cause: By approving this transfer, it results in misuse of funds in the School Nutrition Fund.

Potential Effect: With the current inflation rates, the School Nutrition Fund could foresee a shortage of funds to make payments on invoices when they come due.

Recommendation: We recommended the Depreciation Fund reimburse the School Nutrition Fund to correct the noncompliance. We also recommend the district review the NDE coding manual as well as the allowable coding list to determine which transfers are allowable.

District’s Response: The district did reimburse the School Nutrition Fund to correct the noncompliance. This was completed prior to the issue of the audit report. The district also agrees to review NDE’s Rule 2 so future violations are not incurred.

2024-005 Unallowable Transfer from Depreciation Fund

Condition: During our audit testing, we completed a year over year comparison to review prior year transfers with current year transfers. It was noted that during the school year 2022-23 the district had transferred \$1,000,000 out of the Depreciation Fund to the Special Building Fund. This transfer was presented on the prior year audit report with no corrective action.

Columbus Public Schools District No. 1
Columbus, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
August 31, 2025

C. PRIOR YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT (CONTINUED)

NONCOMPLIANCE (Continued)

2024-005 Unallowable Transfer from Depreciation Fund (Continued)

Criteria: Per Nebraska statute 79-1088, the state department of education shall prescribe a uniform system of accounting to which all public school districts in the State of Nebraska shall adhere to. The Nebraska Department of Education's School Policy presented in Rule 2 states that a coding structure must be developed which distinguishes revenues from expenditures, identifies objects of expenditures, and for school districts, identifies expenses at the school building level. NDE does provide school districts with a coding manual and an allowable list of codes that should be followed. The Depreciation Fund is only considered to be a component of the General Fund and therefore, money should only be transferred back to the General Fund if the district no longer needs to restrict the funds for a specific replacement cost. Review of the allowable list of codes will also show there is no code available for transfers to any other funds other than the General Fund.

Cause: By approving this transfer, it results in misuse of funds in the Depreciation Fund.

Potential Effect: By incorrectly transferring money from the Depreciation Fund to the Special Building Fund, this can result with the District not having the funds to repay back the misused funds.

Recommendation: After discussion with NDE, we recommend the district have an approved plan on the repayment of the \$1,000,000. When the repayments are made into the General Fund for the interfund loan, the money will then be moved from General Fund to Depreciation Fund for reimbursement.

District's Response: The district is planning to discuss a repayment plan at their next board meeting and will provide documentation to the auditors. The district stated they do not have the funds to repay the \$1,000,000 within the 2-year requirement which is stated in Nebraska Statute 79-1070 and in the NDE coding manual. The district also stated they will not be able to have the interfund loan paid off for 4-5 years.