

HEARTLAND COMMUNITY SCHOOLS
EMPOWERING EXCELLENCE - Every Student, Every Day

Minutes for
Board of Education Special Meeting

Monday, August 25, 2025 7:00 PM
Conference Room
1501 Front St
Henderson, NE 68371-8929

Advance public notice of the meeting was published in The Henderson News on August 21, 2025.

Attendance

Lacey Gloystein: Present
Ryan Goertzen: Present
Jen Hiebner: Absent
Jeb Mierau: Present
Tyler Newton: Present
Tammy Ott: Present

1. **Preliminary Procedures**

Motion to excuse Jen Hiebner. Passed with a motion by Ryan Goertzen and a second by Lacey Gloystein.

Lacey Gloystein: Yea, Ryan Goertzen: Yea, Jeb Mierau: Yea, Tyler Newton: Yea, Tammy Ott: Yea

1.1. **Call to Order**

1.2. **Recognize Notice of Meeting**

1.3. **Recognize Open Meetings Act Posting**

1.4. **Roll Call**

2. **Public Comments On Agenda Items**

Public comment will be limited to items on the current agenda. Public comment may be limited to a total of 10 minutes, individuals will be limited to 2 minutes each.

Nebraska Revised Statute 84-1412 requires members of the public desiring to provide comments to the board to identify himself or herself, including an address, and the name of any organization represented by such person. A form is provided at the meeting for individuals to complete and to submit to the superintendent prior to speaking for the purposes of efficiently providing this information.

3. **Discussion Items**

3.1. **Discuss Policy 801.14: Cooperative Participants Student Self-Transport**

The Board discussed draft policy for permitting students to self-transport to Hampton for cooperatively sponsored activities. The Board will consider adoption of the policy at the regular September meeting.

3.2. **Review Preliminary 25-26 Budget Recommendations**

The Finance Committee and Mr. Klein reviewed budget recommendations with the board for the coming 25-26 year.

4. **Action Items**

4.1. **Approve Year-End Transfers**

4.1.1. *General Fund Transfer To Activities Fund*

Approve the transfer of \$42,459.06 from the General Fund to the Activities Fund. Passed with a motion by Ryan Goertzen and a second by Jeb Mierau.

Lacey Gloystein: Yea, Ryan Goertzen: Yea, Jeb Mierau: Yea, Tyler Newton: Yea, Tammy Ott: Yea

4.1.2. *General Fund Transfer To Depreciation Fund*

Motion to approve general fund transfer of \$309,691 to the depreciation fund. Passed with a motion by Lacey Gloystein and a second by Ryan Goertzen.

Lacey Gloystein: Yea, Ryan Goertzen: Yea, Jeb Mierau: Yea, Tyler Newton: Yea, Tammy Ott: Yea

4.2. **Approve Payment Of Claims**

Motion to approve the payment of Claims as presented. Passed with a motion by Lacey Gloystein and a second by Ryan Goertzen.

Lacey Gloystein: Yea, Ryan Goertzen: Yea, Jeb Mierau: Yea, Tyler Newton: Yea, Tammy Ott: Yea

5. **Future Agenda Items**

5.1. **Regular September Meeting: Monday, September 8, 2025 @ 7 PM**

5.2. **Determine Date & Time Of Special September Meeting (Budget Adoption)**

The Board has scheduled its annual Budget Hearing on Thursday, September 18th with a start time of 8 AM. A Tax Request Hearing will immediately follow the 8 AM Budget Hearing. The Board will hold a special meeting immediately following the Tax Request Hearing to consider the adoption of the budget and corresponding tax request for the 25-26 year.

6. **Adjournment**

Motion to adjourn at 8:20PM by Ryan Goertzen.

Board President

Board Secretary

STUDENT SELF-TRANSPORTATION: COOPERATIVE SPONSORSHIP PARTICIPANTS

A. Cooperative Sponsorship Agreement Established

The Heartland Community Schools board of education (herein referred to as **the Board**) has, through its authority, entered into an agreement and/or agreements to cooperatively sponsor one or more school activities with the board of education for the Hampton Public Schools district.

B. Activities Established

The Board, by extension of the aforementioned cooperative sponsorship agreement and/or agreements, has determined that it may be necessary on a regular basis, and/or from time to time, for students enrolled in the seventh, eighth, ninth, tenth, eleventh, and twelfth grades at Heartland Community Schools who are bona fide activity participants (herein referred to as **the student or students**) to engage in directly-related, school activities outside of the Heartland Community Schools district boundaries and at a location that lies within the boundaries of the Hampton Public Schools district that is also governed, owned, operated, or otherwise provided for school purposes by the board of education of the Hampton Public Schools district. Such necessary and directly-related, school activities may include, among other things, those activities that are commonly referred to as practices, games, workouts, or meetings.

C. Dual Locations Established

The Board, by extension of the aforementioned cooperative sponsorship agreement and/or agreements, co-sponsors the use of dual locations for the activities referenced in Section B. For the purposes of this policy, a dual location shall include any of the following:

1. A location that lies within the boundaries of the Heartland Community Schools district that is also governed, owned, operated, or otherwise provided for school purposes by the board of education of the Heartland Community Schools district.
2. A location that lies within the boundaries of the Hampton Public Schools district that is also governed, owned, operated, or otherwise provided for school purposes by the board of education of the Hampton Public Schools district.

D. Transportation Provided

As it specifically relates to the activities described in Section B, the Superintendent shall provide, during such days that school is in session, all reasonably necessary district-provided transportation for students referenced herein to and/or from the Heartland Community Schools facility and a dual location.

As it specifically relates to the activities described in Section B, the Superintendent may within their discretion provide, during such days that school is not in session, any district-provided transportation that they determine to be reasonably necessary for students to and/or from the Heartland Community Schools facility and a dual location.

E. Self-Transport Allowed

When district-provided transportation, as specifically described within this policy, is provided for students between dual locations, students are strongly encouraged to utilize said transportation.

Students enrolled in either the seventh, eighth, ninth, tenth, eleventh, or twelfth grade may, however, self-transport (herein referred to as **self-transport** or **self-transportation**), in lieu of utilizing said district-provided transportation, to and/or from a dual location provided that such action is lawful and a parent/legal guardian has provided the district with written consent for their child to do so.

On such days that school is in session, students that do not self-transport, as it is provided for in this policy, are required to utilize district-provided transportation to and/or from a dual location when such transportation is provided.

Self-transport, as it is allowed for in this policy, may not include the ability to travel to and/or from a location other than a dual location as is described in this policy.

F. Self-Transport Defined

For the purposes of this policy, self-transport shall be defined as the ability to travel to and/or from a dual location by any of the following means:

1. Lawfully operating a vehicle.
2. Lawfully occupying a vehicle, as a passenger, that is being lawfully operated by a parent/legal guardian, by an adult sibling, or by a sibling that is a student for whom parental consent to self-transport has been properly established.
3. Lawfully occupying a vehicle, as a passenger, that is being lawfully operated by another student for whom parental consent to self-transport has been properly established.
4. Lawfully operating a vehicle while also lawfully transporting a student-passenger and/or student-passengers for whom parental consent to self-transport has been properly established.

G. Post-Activity Release In Lieu Of Self-Transportation

It shall be within the authority of the Superintendent, or their designee, to allow, with written consent of a parent/legal guardian, students to be released to the care of a parent/legal guardian, a sibling, or an adult properly designated by a parent/legal guardian at the conclusion of an activity that occurs at a dual location.

H. Parental Consent

1. Before an eligible student may self-transport, written consent from a parent/legal guardian to do so (i.e. parental consent) must be filed in the office of the principal.
2. Such consent must be provided to the principal's office in a form/format provided by the district.
3. Parental consent, once properly provided, and unless otherwise revoked under the terms of this policy, shall be considered valid for an annual term of August 1st through May 31st. Parental consent expires upon the conclusion of each annual term and parental consent must be provided, renewed, and/or re-established for each subsequent, annual term.
4. A parent/legal guardian may revoke consent for their student to self-transport at any time during an annual term. Such revocation must be provided to the principal's office in writing and in a form/format provided by the district.
 - a. In instances where a parent/legal guardian revokes parental consent, a parent may not give consent for their child to self-transport until the next occurring annual term.
5. Parental consent shall include consent to all manners of self-transportation identified in Section E and Section F of this policy.
 - a. It will be the responsibility of the consenting parent/legal guardian to ensure that the act to which they are consenting to is lawful.
 - b. It will be the responsibility of the consenting parent/legal guardian to independently monitor their child's self-transportation safety, their child's self-transportation schedule, their child's self-transportation practices, their child's conduct at such times that they are engaged in self-transport, and their child's compliance with this policy.
 - c. It will be the responsibility of the consenting parent/legal guardian to enforce any limitations they may wish to impose upon their child relative to the description of self-transportation provided in Section E and Section F of this policy.
 - d. It will not be the responsibility of the district, its agents, or its employees to maintain a schedule of any student's self-transportation or to provide oversight with respect to the self-transportation practices of any student for which parental consent to self-transport has been given.
6. Both students and consenting parents/legal guardians agree to hold harmless the Board, the district, and all employees and agents of the Board and/or district for all injuries to and/or loss of life, limb, or property resulting from the self-transportation of their student. Both students and consenting parents/legal guardians agree to waive any future claims of financial liability against the Board, the district, and all employees and agents of the Board and/or district for any injuries to and/or loss of life, limb, or property resulting from the self-transportation of their student. The parents/legal guardians agree that self-transportation is related only to entirely voluntary activities and not mandatory attendance obligations. They agree that if in doubt of the risks involved in self-transportation, they may require their students to ride in district-provided transportation. Parents/legal guardians agree that they have authority to waive any and all such claims for themselves and on behalf of their student.

I. Administrative Procedures

It shall be within the authority of the Superintendent, or personnel authorized by the Superintendent, to establish administrative procedures that reasonably facilitate the efficient and effective operations of the district's activities and transportation programs with respect to the provisions of this policy. Students making use of the self-transport provisions provided for in this policy are at all times required to comply with such provisions. Students failing to comply with such provisions shall be subject to disciplinary consequences that are otherwise provided for in policy or in the student handbook.

It shall be within the authority of activities personnel (i.e. AD, coaches, etc.) to reasonably establish rules and/or general expectations, with Superintendent approval, for students involved in activities that among other things emphasize preparedness, attendance, and timeliness. Students making use of the self-transport provisions provided for in this policy shall not be exempt from enforcement of such rules or expectations by virtue of the allowances extended through this policy.

Students acting in violation of this policy shall be subject to any disciplinary consequences that are otherwise provided for in policy or in the student handbook.

J. Administrative Revocation

It shall be within the authority of the Superintendent, or their designee, to administratively revoke the ability for a student to self-transport when a determination is made by the Superintendent, or by their designee, that a student interfered with the operation of any school bus, or the duties of any school bus driver, while engaged in self-transportation as it is provided for in this policy.

It shall be within the authority of the Superintendent, or their designee, to administratively revoke the ability for a student to self-transport when a determination is made by the Superintendent, or by their designee, that a parent/legal guardian did knowingly or intentionally instruct, entice, or otherwise allow their child to engage, or attempt to engage, in self-transportation in violation of this policy.

Any first such administration revocation, for either grounds, shall remain in effect for the remainder of the current annual term. Any second such administrative revocation, for either grounds, shall remain permanently in effect.

A referral and/or complaint received by the district regarding potential violations of school policy and/or the student handbook by students while engaged in self-transport will be investigated and acted upon by the district in accordance with school policy and the student handbook.

A referral and/or complaint received by the district regarding potential violations of the law by students while engaged in self-transport may be referred to parents/legal guardians and/or law enforcement. A referral and/or complaint of this nature shall only be investigated or acted upon by the district to the extent that said referral and/or complaint includes offenses that would otherwise be a violation of school policy or the student handbook.

Approved: 9-8-25

Reviewed:

Revised:

Heartland Community Schools



25-26 Recommendations
Budget & Tax Request

Discussion & Review: August 25, 2025

HEARTLAND

COMMUNITY SCHOOLS

**1501 Front Street
Henderson, Nebraska 68371**

**Phone: (402) 723-4434
Fax: (402) 723-4431**

Recommended Timeline

Monday, August 25th @ 7 PM: Close out the fiscal year. Discuss and review budget recommendations.

Thursday, September 4th: Property Tax Limitation Act cards (pink postcards) go out sometime after this date.

September 8th @ 7 PM: Regular September board meeting. Adopt resolution to increase PTA.

September 15th @ 6:01 PM: Joint-public hearing (pink postcard hearing) at York County Courthouse.

Monday, September 22nd or Monday, September 29th:
Hold budget and tax request hearings. Adopt budget and tax request.

Recommended Year-End Transfers

Activities Fund: \$42,459.06
Depreciation Fund: \$309,691

Prior Year: \$53,887.21
Prior Year: \$306,212

Estimated 24-25 Total Expenditures: \$6,705,202 **Prior Year:** \$6,298,468

Recommended General Fund Budget

25-26 GFBOE: \$8,759,910

24-25 GFBOE: \$8,492,009

Recommended Tax Request

| | 25-26 Tax Request / Levy | | 24-25 Tax Request / Levy | |
|------------------------------|---------------------------------|-------------------|---------------------------------|-------------------|
| General Fund | \$4,992,965 | \$0.437653 | \$4,394,444 | \$0.456545 |
| Special Building Fund | \$35,265 | \$0.003092 | \$0 | \$0.000000 |
| Bond Fund | \$1,045,425 | \$0.120433 | \$1,045,425 | \$0.141366 |
| Total Tax Request | \$6,073,655 | \$0.561177 | \$5,439,869 | \$0.597911 |

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General Fund Expenditures

Year-Over-Year Cost Increase Accounting For Personnel

FY24-25

| Cost Category | 24-25 Expense | Expense as % of Total GF Expense | Expense as % of Total GFB0E | 23-24 Expense | Expense as % of Total GF Expense | Expense as % of Total GFB0E | Year-Over-Year Item Increase | | % of Total Year-Over-Year Increase GF Expense |
|---|--------------------|----------------------------------|-----------------------------|--------------------|----------------------------------|-----------------------------|------------------------------|----------------|---|
| Certified Personnel | \$3,384,942 | 50.48% | 39.87% | \$3,238,887 | 51.42% | 41.00% | \$146,055 | 4.51% | 35.91% |
| Regular Instruction Personnel ↑ | \$2,421,558 | 36.11% | 28.53% | \$2,321,121 | 36.85% | 29.39% | \$100,437 | 4.33% | 24.69% |
| General Student Services Personnel ↑ | \$248,807 | 3.71% | 2.93% | \$235,911 | 3.75% | 2.99% | \$12,896 | 5.47% | 3.17% |
| Coach & Sponsor Personnel ↑ | \$146,428 | 2.18% | 1.72% | \$145,000 | 2.30% | 1.84% | \$1,428 | 0.98% | 0.35% |
| Director Personnel ↑ | \$63,596 | 0.95% | 0.75% | \$58,340 | 0.93% | 0.74% | \$5,256 | 9.01% | 1.29% |
| SPED & IDEA Personnel ↑ | \$504,553 | 7.52% | 5.94% | \$478,515 | 7.60% | 6.06% | \$26,038 | 5.44% | 6.40% |
| Classified Personnel | \$865,333 | 12.91% | 10.19% | \$807,209 | 12.82% | 10.22% | \$58,124 | 7.20% | 14.29% |
| Interim Personnel ↑ | \$65,021 | 0.97% | 0.77% | \$0 | 0.00% | 0.00% | \$65,021 | - | 15.99% |
| Office/Clerical Personnel ↑ | \$172,977 | 2.58% | 2.04% | \$187,344 | 2.97% | 2.37% | -\$14,367 | -7.67% | -3.53% |
| Transportation Personnel ↑ | \$126,036 | 1.88% | 1.48% | \$127,964 | 2.03% | 1.62% | -\$1,928 | -1.51% | -0.47% |
| Building & Maint Personnel ↑ | \$162,342 | 2.42% | 1.91% | \$150,992 | 2.40% | 1.91% | \$11,350 | 7.52% | 2.79% |
| Para: SPED ↑ | \$300,249 | 4.48% | 3.54% | \$304,334 | 4.83% | 3.85% | -\$4,085 | -1.34% | -1.00% |
| Para: Non-SPED ↑ | \$38,708 | 0.58% | 0.46% | \$36,575 | 0.58% | 0.46% | \$2,133 | 5.83% | 0.52% |
| Supervisory Administrative Personnel | \$557,698 | 8.32% | 6.57% | \$538,750 | 8.55% | 6.82% | \$18,948 | 3.52% | 4.66% |
| Contracted: General Svcs Personnel | \$51,072 | 0.76% | 0.60% | \$10,873 | 0.17% | 0.14% | \$40,199 | 369.72% | 9.88% |
| Contracted: SPED Svcs Personnel | \$195,455 | 2.91% | 2.30% | \$220,578 | 3.50% | 2.79% | -\$25,123 | -11.39% | -6.18% |
| Substitute Personnel (Certified & Classified) | \$77,610 | 1.16% | 0.91% | \$58,866 | 0.93% | 0.75% | \$18,744 | 31.84% | 4.61% |
| Personnel | \$5,132,110 | 76.54% | 60.46% | \$4,875,163 | 77.40% | 61.72% | \$256,947 | 5.27% | 63.17% |
| Building Op. & Maint. (ex. Personnel & Depr.) | \$428,844 | 6.40% | 5.05% | \$401,837 | 6.38% | 5.09% | \$27,007 | 6.72% | 6.64% |
| Transportation (ex. Personnel & Depr.) | \$87,032 | 1.30% | 1.03% | \$65,767 | 1.04% | 0.83% | \$21,265 | 32.33% | 5.23% |
| Depreciation | \$309,691 | 4.62% | 3.65% | \$306,212 | 4.86% | 3.88% | \$3,479 | 1.14% | 0.86% |
| Extraordinary Grants | \$196,416 | 2.93% | 2.31% | \$62,463 | 0.99% | 0.79% | \$133,953 | 214.45% | 32.93% |
| All Other | \$551,109 | 8.22% | 6.49% | \$587,026 | 9.32% | 7.43% | -\$35,917 | -6.12% | -8.83% |
| Total GF Expense | \$6,705,202 | 100.00% | 78.99% | \$6,298,468 | 100.00% | 79.74% | \$406,734 | 6.46% | 100.00% |
| Total GF Expense (ex. Personnel) | \$1,573,092 | 23.46% | 18.53% | \$1,423,305 | 22.60% | 18.02% | \$149,787 | 10.52% | 36.83% |
| Total GF Expense (ex. Extraordinary Grants) | \$6,508,786 | 97.07% | 76.67% | \$6,236,005 | 99.01% | 78.95% | \$272,781 | 4.37% | 67.07% |
| Total GF Expense (ex. Depreciation) | \$6,395,511 | 95.38% | 75.34% | \$5,992,256 | 95.14% | 75.86% | \$403,255 | 6.73% | 99.14% |
| Total GF Expense (ex. Personnel, Extr. Grants, & Depreciation) | \$1,066,985 | 15.91% | 12.57% | \$1,054,630 | 16.74% | 13.35% | \$12,355 | 1.17% | 3.04% |

GENERAL FUND PRELIMINARY BUDGET DETAIL
2025-2026

| Budget by Program | | 2025-2026 | | | |
|--------------------|---|--------------------|----------------|------------------|--------------|
| | | Allocation | % of GFBOE | Annual Increase | |
| 1100 | REGULAR INSTRUCTION | \$3,069,107 | 35.04% | \$107,428 | 3.63% |
| 1200 | SPED Instr. (SA) | \$1,586,018 | 18.11% | \$110,192 | 7.47% |
| 1291 | SPED Instr. (3-5) | | | | |
| 1292 | SPED Instr. (B-2) | | | | |
| 2141 | SPED Svcs - Psych | | | | |
| 2151 | SPED Svcs - SLP/AUD | | | | |
| 2161 | SPED Svcs - OT | | | | |
| 2171 | SPED Svcs - PT | | | | |
| 2181 | SPED Svcs - VISION | | | | |
| 1300 | SUMMER SCHOOL | \$3,526 | 0.04% | \$0 | 0.00% |
| 2120 | GUIDANCE | \$110,258 | 1.26% | \$4,412 | 4.17% |
| 2130 | HEALTH Svcs | \$11,351 | 0.13% | \$0 | 0.00% |
| 2140 | PSYCH SVCS GEN ED | \$0 | 0.00% | \$0 | - |
| 2213 | PROF. DEVELOPMENT | \$32,957 | 0.38% | \$0 | 0.00% |
| 2220 | MEDIA | \$192,988 | 2.20% | \$4,259 | 2.26% |
| 2230 | TECH INSTR-RELATED | \$39,567 | 0.45% | \$856 | 2.21% |
| 2240 | ASSESSMENT | \$26,450 | 0.30% | \$0 | 0.00% |
| 2310 | BOARD | \$77,000 | 0.88% | \$0 | 0.00% |
| 2320 | SUPT. OFFICE | \$410,244 | 4.68% | \$13,560 | 3.42% |
| 2330 | LEGAL SERVICES | \$15,000 | 0.17% | \$0 | 0.00% |
| 2410 | PRINC. OFFICE | \$434,757 | 4.96% | \$14,239 | 3.39% |
| 2490 | ADMIN OTHER | \$36,009 | 0.41% | \$569 | 1.61% |
| 2510 | FISCAL Svcs | \$39,200 | 0.45% | \$1,500 | 3.98% |
| 2560 | PUB. INFO Svcs | \$118,200 | 1.35% | \$4,925 | 4.35% |
| 2580 | ADMIN. TECH Svcs | \$64,631 | 0.74% | \$6,228 | 10.66% |
| 2610 | PLANT | \$911,538 | 10.41% | \$154,163 | 20.35% |
| 2710 | REG. Transportation | \$371,282 | 4.24% | \$25,717 | 7.44% |
| 2712 | SPED Transportation | \$123,312 | 1.41% | \$10,621 | 9.42% |
| 3000 | Community Svcs | \$20,723 | 0.24% | \$0 | 0.00% |
| 3000 | HAL | \$8,000 | 0.09% | \$0 | 0.00% |
| 6200 | TITLE | \$79,726 | 0.91% | -\$303 | -0.38% |
| 6400 | IDEA | \$125,021 | 1.43% | \$2,636 | 2.15% |
| 6900 | OTHER FEDERAL PROGRAMS & EXTRAORDINARY GRANTS | \$32,000 | 0.37% | -\$193,100 | -85.78% |
| 8000 | TRANSFERS | \$135,000 | 1.54% | \$0 | 0.00% |
| 9000 | CONTINGENCY | \$686,046 | 7.83% | \$0 | 0.00% |
| TOTAL GFBOE | | \$8,759,910 | 100.00% | \$267,901 | 3.15% |

August 20, 2025

**SPED& SPED + IDEA BREAKDOWN
2025-2026**

| Program | | 25-26 | 24-25 | Increase | | 25-26 | 24-25 | Increase | | Program | |
|-------------------|--------------------------|-------------|-------------|-----------|----------|-------------|-------------|-----------|---------|-------------------|------|
| 1200 | SPED (School-Age) | \$1,078,999 | \$1,018,048 | \$60,951 | 5.987% | \$1,147,111 | \$1,081,929 | \$65,182 | 6.025% | SPED Instruction | 1200 |
| | SPED (3-5) | \$68,112 | \$63,881 | \$4,231 | 6.623% | | | | | | |
| | SPED (B-2) | \$0 | \$0 | \$0 | - | | | | | | |
| 2141 | PSYCH (School-Age) | \$190,000 | \$170,000 | \$20,000 | 11.765% | \$190,000 | \$170,000 | \$20,000 | 11.765% | PSYCH | 2141 |
| | PSYCH (3-5) | | | | | | | | | | |
| | PSYCH (B-2) | | | | | | | | | | |
| 2151 | SLP/AUD SVCS SA | \$119,848 | \$116,261 | \$3,587 | 3.085% | \$124,848 | \$116,261 | \$8,587 | 7.386% | SLP/AUD SVCS | 2151 |
| | SLP/AUD SVCS (3-5) | \$5,000 | \$0 | \$5,000 | - | | | | | | |
| | SLP/AUD SVCS (B-2) | \$0 | \$0 | \$0 | - | | | | | | |
| 2161 | OT SVCS (School-Age) | \$60,000 | \$55,052 | \$4,948 | 8.988% | \$73,000 | \$64,556 | \$8,444 | 13.080% | OT SVCS | 2161 |
| | OT SVCS (3-5) | \$9,000 | \$6,704 | \$2,296 | 34.248% | | | | | | |
| | OT SVCS (B-2) | \$4,000 | \$2,800 | \$1,200 | 42.857% | | | | | | |
| 2171 | PT SVCS (School-Age) | \$23,000 | \$21,675 | \$1,325 | 6.113% | \$40,000 | \$32,021 | \$7,979 | 24.918% | PT SVCS | 2171 |
| | PT SVCS (3-5) | \$9,000 | \$3,630 | \$5,370 | 147.934% | | | | | | |
| | PT SVCS (B-2) | \$8,000 | \$6,716 | \$1,284 | 19.119% | | | | | | |
| 2181 | VISION SVCS (School-Age) | \$8,860 | \$8,860 | \$0 | 0.000% | \$11,060 | \$11,060 | \$0 | 0.000% | VISION SVCS | 2181 |
| | VISION SVCS (3-5) | \$1,200 | \$1,200 | \$0 | 0.000% | | | | | | |
| | VISION SVCS (B-2) | \$1,000 | \$1,000 | \$0 | 0.000% | | | | | | |
| SPED TOTAL | | \$1,586,018 | \$1,475,827 | \$110,191 | 7.466% | \$1,586,018 | \$1,475,827 | \$110,191 | 7.466% | SPED TOTAL | |
| IDEA | | \$125,021 | \$122,385 | \$2,636 | 2.154% | \$125,021 | \$122,385 | \$2,636 | 2.154% | IDEA | |
| SPED + IDEA TOTAL | | \$1,711,039 | \$1,598,212 | \$112,827 | 7.060% | \$1,711,039 | \$1,598,212 | \$112,827 | 7.060% | SPED + IDEA TOTAL | |

GENERAL FUND: QUICK SHEET
2025 - 2026

| | | 2025-2026 | | | 2024-2025 | | | 2023-2024 | | | 2022-2023 | | | 2021-2022 | | | 2020-2021 | | | 2019-2020 | | | 2018-2019 | | | | |
|-------------------|--|--|-------------|------------|-----------|-------------|------------|-----------|-------------|------------|-----------|-------------|------------|-----------|-------------|------------|-----------|-------------|------------|-----------|-------------|------------|-----------|--|--|--|--|
| General Fund | 1 | TOTAL GFBOE (Budget) | \$8,759,910 | \$270,881 | 3.43% | \$8,489,029 | \$590,202 | 7.47% | \$7,898,827 | \$267,746 | 3.51% | \$7,631,081 | \$948,316 | 14.19% | \$6,682,765 | \$96,239 | 1.46% | \$6,586,526 | \$207,504 | 3.25% | \$6,379,022 | \$124,924 | 2.00% | \$6,254,098 | TOTAL GFBOE (Budget) | | |
| | 2 | Cash Reserve | \$1,530,783 | | | \$1,174,002 | | | \$1,402,182 | | | \$500,000 | | | \$400,000 | | | \$300,000 | | | \$400,000 | | | \$500,000 | Cash Reserve | | |
| | 3 | Allowable Percentage GFBOE (≥25) | 17.475% | | | 13.830% | | | 17.752% | | | 6.552% | | | 5.986% | | | 4.555% | | | 6.271% | | | 7.995% | Allowable Percentage GFBOE | | |
| | 4 | Backwards Adjusted Cash Reserve | \$1,530,783 | \$356,781 | 25.44% | \$1,174,002 | -\$228,180 | -16.27% | \$1,402,182 | -\$253,271 | -15.30% | \$1,655,453 | -\$80,516 | -4.64% | \$1,735,969 | -\$110,402 | -5.98% | \$1,846,371 | -\$147,892 | -7.42% | \$1,994,263 | -\$35,242 | -1.74% | \$2,029,505 | Backwards Adjusted Cash Reserve | | |
| | 5 | Allowable Percentage GFBOE (≥25) | 17.475% | | | 13.830% | | | 17.752% | | | 21.694% | | | 25.977% | | | 28.033% | | | 31.263% | | | 32.451% | Allowable Percentage GFBOE | | |
| | 6 | Beginning Balance | \$3,379,490 | -\$49,307 | -1.58% | \$3,428,797 | \$302,527 | 9.68% | \$3,126,270 | -\$979,833 | -23.86% | \$4,106,103 | -\$282,844 | -6.44% | \$4,388,947 | -\$165,293 | -3.63% | \$4,554,240 | -\$154,141 | -3.27% | \$4,708,381 | -\$66,053 | -1.38% | \$4,774,434 | Beginning Balance | | |
| | 7 | Percentage of GFBOE (45-55) | 38.58% | | | 40.39% | | | 39.58% | | | 53.81% | | | 65.68% | | | 69.14% | | | 73.81% | | | 76.34% | Percentage of GFBOE | | |
| | 8 | (July, 1st Bal. Prior FY) 12 MMA Percentage of GFBOE (45-55) | 36.00% | 2.00% | | 34.00% | -8.00% | | 42.00% | -14.00% | | 56.00% | -3.00% | | 59.00% | -6.00% | | 65.00% | -3.00% | | 68.00% | - | - | - | Depr. Fund Beginning Balance | | |
| | 9 | Backwards Adjusted Cash Reserve & Funded Contingency | \$2,216,829 | \$356,781 | 17.40% | \$1,860,048 | -\$190,350 | -9.28% | \$2,050,406 | \$465,505 | 29.37% | \$1,584,901 | -\$151,068 | -8.70% | \$1,735,969 | -\$110,402 | -5.98% | \$1,846,371 | -\$147,892 | -38.34% | \$2,994,263 | -\$35,242 | -1.16% | \$3,029,505 | Backwards Adjusted Cash Reserve & Funded Contingency | | |
| | 10 | Percentage of GFBOE (45-55) | 25.31% | | | 21.91% | | | 25.96% | | | 20.77% | | | 25.98% | | | 28.03% | | | 46.94% | | | 48.44% | Percentage of GFBOE (45-55) | | |
| | 11 | Percentage of GFBOE ex. Funded Contingency (45-55) | 27.46% | | | 23.84% | | | 28.28% | | | 20.58% | | | 25.98% | | | 28.03% | | | 55.67% | | | 57.66% | Percentage of GFBOE ex. Funded Contingency (45-55) | | |
| | 12 | Budgeted Contingency | \$686,046 | \$0 | 0.00% | \$686,046 | \$37,822 | 5.83% | \$648,224 | -\$224,761 | -25.75% | \$872,985 | -\$127,015 | -12.70% | \$1,000,000 | \$0 | 0.00% | \$1,000,000 | \$0 | - | \$1,000,000 | \$0 | - | \$1,000,000 | Budgeted Contingency | | |
| | 13 | Percentage of GFBOE | 7.83% | | | 8.08% | | | 8.21% | | | 11.44% | | | 14.96% | | | 15.18% | | | 15.68% | | | 15.99% | Percentage of GFBOE | | |
| | 14 | Projected Max. Ratio | \$3,282,765 | \$410,957 | 13.78% | \$2,871,808 | -\$110,140 | -3.69% | \$2,981,947 | \$743,815 | 33.23% | \$2,238,132 | \$65,610 | 7.99% | \$2,072,522 | -\$91,154 | -4.21% | \$2,163,676 | -\$110,391 | -33.83% | \$3,270,067 | -\$10,257 | -0.31% | \$3,280,325 | Projected Max. Ratio | | |
| | 15 | Percentage of GFBOE (45-55) | 37.475% | | | 33.830% | | | 37.752% | | | 29.329% | | | 31.013% | | | 32.850% | | | 51.263% | | | 52.451% | Percentage of GFBOE (45-55) | | |
| | 16 | Percentage of GFBOE ex. Funded Contingency (≥20) | 40.66% | | | 36.80% | | | 41.13% | | | 29.06% | | | 31.01% | | | 32.85% | | | 60.79% | | | 62.43% | Percentage of GFBOE ex. Contingency | | |
| | 17 | GFBOE Exposure (≥80) | | #VALUE! | #VALUE! | \$6,705,202 | \$408,869 | 6.49% | \$6,296,333 | \$65,431 | 1.05% | \$6,230,902 | \$790,503 | 14.53% | \$5,440,399 | \$218,106 | 4.18% | \$5,222,293 | \$254,186 | 5.12% | \$4,968,107 | \$124,842 | 2.58% | \$4,843,265 | GFBOE Exposure | | |
| | 18 | | | #VALUE! | | 78.987% | | | 79.712% | | | 81.652% | | | 81.409% | | | 79.288% | | | 77.882% | | | 77.441% | GFBOE Exposure | | |
| | 19 | GFBOE Exposure (ex. Depreciation) | \$6,233,903 | \$245,202 | 4.00% | \$6,395,511 | \$405,390 | 6.77% | \$5,990,121 | \$20,949 | 0.35% | \$5,969,172 | \$618,117 | 11.55% | \$5,351,055 | \$128,762 | 2.47% | \$5,222,293 | \$254,186 | 5.12% | \$4,968,107 | \$124,842 | 2.58% | \$4,843,265 | GFBOE Exposure | | |
| | 20 | | 71.175% | | | 75.339% | | | 75.836% | | | 78.222% | | | 80.072% | | | 79.288% | | | 77.882% | | | 77.441% | GFBOE Exposure | | |
| Depreciation Fund | 30 | Depr. Fund Beginning Balance | \$1,144,411 | \$174,670 | 24.94% | \$969,741 | \$269,515 | 38.49% | \$700,226 | \$94,732 | 15.65% | \$605,494 | \$24,151 | 4.15% | \$581,343 | -\$136,654 | -19.03% | \$717,997 | -\$154,186 | -17.68% | \$872,183 | -\$359,251 | -29.17% | \$1,231,434 | Depr. Fund Beginning Balance | | |
| | 31 | Percentage of GFBOE (≥10) | 13.06% | | | 11.42% | | | 8.865% | | | 7.935% | | | 8.699% | | | 10.901% | | | 13.673% | | | 19.690% | Percentage of GFBOE | | |
| | 32 | (July, 1st Bal. Prior FY) 12 MMA Percentage of GFBOE (10-12) | 11.00% | 2.00% | | 9.00% | 2.00% | | 7.00% | -2.00% | | 9.00% | -2.00% | | 11.00% | -1.00% | | 12.00% | 0.00% | | 12.00% | - | - | 17.00% | Depr. Fund Beginning Balance | | |
| | 33 | Depr. Fund Expense | | -\$75,784 | -100.00% | \$159,957 | \$84,173 | 111.07% | \$75,784 | -\$97,081 | -56.16% | \$172,865 | \$106,646 | 161.05% | \$66,219 | -\$71,450 | -51.90% | \$137,669 | -\$18,968 | -12.11% | \$156,637 | | 0.00% | \$365,395 | Depr. Fund Expense | | |
| | 34 | Percentage of DF Beg Balance | 0.00% | | | 16.49% | | | 10.823% | | | 28.549% | | | 11.391% | | | 19.174% | | | 17.959% | | | 29.672% | Percentage of DF Beg Balance | | |
| | 35 | Percentage of Current Year GFBOE | 0.00% | | | 1.88% | | | 0.959% | | | 2.265% | | | 0.991% | | | 2.090% | | | 2.456% | | | 5.842% | Percentage of GFBOE | | |
| | 36 | Percentage of Current Year GF Expense | 0.00% | | | 2.39% | | | 1.204% | | | 2.774% | | | 1.217% | | | 2.636% | | | 3.153% | | | 7.544% | Percentage of GFBOE | | |
| | 37 | Percentage of Prior Year DF Transfer | #REF! | | | 52.24% | | | 28.955% | | | 193.482% | | | NA | | | NA | | | NA | | | 365.395% | Percentage of Prior Year DF Transfer | | |
| | 38 | EOY Transfers In | | -\$386,212 | | \$309,691 | \$3,479 | 1.14% | \$306,212 | \$44,482 | 17.00% | \$261,730 | \$172,386 | 192.95% | \$89,344 | \$89,344 | - | \$0 | \$0 | - | \$0 | \$0 | - | \$0 | Transfers In | | |
| | 39 | Percentage of Current Year DF Expense | #DIV/0! | | | 193.61% | | | 404.059% | | | 151.407% | | | 134.922% | | | 0.000% | | | 0.000% | | | 0.000% | Percentage of Current Year DF Expense | | |
| | 40 | Percentage of Current Year GFBOE | #DIV/0! | | | 3.65% | | | 3.877% | | | 3.430% | | | 1.337% | | | 0.000% | | | 0.000% | | | 0.000% | Percentage of GFBOE | | |
| | 41 | Percentage of Current Year GF Expense | #VALUE! | | | 4.619% | | | 4.863% | | | 4.201% | | | 1.642% | | | 0.000% | | | 0.000% | | | 0.000% | Percentage of GFBOE Exposure | | |
| | 42 | Percentage of Prior Year DF Transfer | #REF! | | | 101.136% | | | 116.995% | | | 292.946% | | | - | | | - | | | - | | | - | Percentage of Prior Year DF Transfer | | |
| 43 | Percentage of Subsequent Year DF Beg Balance | #VALUE! | | | 27.061% | | | 31.577% | | | 37.378% | | | 14.756% | | | 0.000% | | | 0.000% | | | 0.000% | Percentage of Subsequent Year DF Beg Balance | | | |

August 21, 2025

2025-2026

2024-2025

2023-2024

2022-2023

2021-2022

2020-2021

2019-2020

2018-2019

| |
|---|
| HEARTLAND COMMUNITY SCHOOLS FY25-26 VALUATION <i>CERTIFIED</i> |
|---|

| Total Valuation (General Fund & Special Building Fund) | | | | |
|--|----------------------|------------------------|----------------------|----------------|
| | FY24-25 | FY25-26 | Increase / Decrease | |
| <i>Fillmore County</i> | \$1,190,910 | \$1,223,775 | \$32,865 | 2.760% |
| <i>Hamilton County</i> | \$214,503,360 | \$220,838,533 | \$6,335,173 | 2.953% |
| <i>York County</i> | \$746,850,313 | \$918,791,527 | \$171,941,214 | 23.022% |
| Total | \$962,544,583 | \$1,140,853,835 | \$178,309,252 | 18.525% |

| | | | | |
|------------------------|------------------------|-----------------------|------------------------|------------------------|
| 2-year CAGR 15.141% | 3-year CAGR 11.995% | 5-year CAGR 7.553% | 10-year CAGR 3.324% | 15-year CAGR 7.774% |
|------------------------|------------------------|-----------------------|------------------------|------------------------|

| LB 2 BOND Valuation | | | | |
|------------------------|----------------------|----------------------|----------------------|----------------|
| | FY24-25 | FY25-26 | Increase / Decrease | |
| <i>Fillmore County</i> | \$842,856 | \$849,657 | \$6,801 | 0.807% |
| <i>Hamilton County</i> | \$156,925,299 | \$163,258,948 | \$6,333,649 | 4.036% |
| <i>York County</i> | \$581,750,256 | \$703,947,600 | \$122,197,344 | 21.005% |
| Total | \$739,518,411 | \$868,056,205 | \$128,537,794 | 17.381% |

| | |
|-----------------------|------------------------|
| 2-year CAGR 7.566% | 3-year CAGR 12.268% |
|-----------------------|------------------------|

LEVY CERTIFIED 25-26

| | | | | |
|------------------------------|---------------|--|-----------------|----------------|
| 24-25 Property Valuation: | \$962,544,583 | CERTIFIED 25-26 Property Valuation: | \$1,140,853,835 | 18.525% growth |
| 24-25 (LB 2) Bond Valuation: | \$739,518,411 | CERTIFIED 25-26 (LB 2) Bond Valuation: | \$868,056,205 | 17.381% growth |

The CURRENT / NEW (LB 2) Methodology That Took Effect January 1, 2022

| | | 24-25 TAX REQUEST | 25-26 TAX REQUEST | Annual Increase | | 24-25 LEVY | 25-26LEVY | | |
|--|--|---|-------------------------|-----------------|-----------|------------|------------|-----------------------|---|
| 25-26 Levy Projection Using CURRENT LB2 Methodology | General Fund | \$4,394,444 | \$4,992,965 | \$598,521 | 13.620% | \$0.456545 | \$0.437652 | General Fund | |
| | Special Building Fund | \$0 | \$35,265 | \$35,265 | - | \$0.000000 | \$0.003092 | Special Building Fund | |
| | Total General Fund & Special Building Fund | | \$4,394,444 | \$5,028,230 | \$633,786 | 14.422% | \$0.456545 | \$0.440744 | Total General Fund & Special Building Fund |
| | Bond Fund (LB 2 valuation) | Ag. land valued at 50% for Bonds after Jan. 1 2022 - this results in an otherwise lower valuation for Bond levy which will calculate an otherwise higher levy for the Bond Fund | \$1,045,425 | \$1,045,425 | \$0 | 0.000% | \$0.141366 | \$0.120433 | Bond Fund (LB 2 valuation) |
| | Total Tax Request | | \$5,439,869 | \$6,073,655 | \$633,786 | 11.651% | \$0.597911 | \$0.561177 | Total Tax Request ^LB2-adjusted bond levy |

The Old (Pre-LB 2) Methodology That Was In Effect Prior To 2022

| | | 24-25 TAX REQUEST | 25-26 TAX REQUEST | Annual Increase | | 24-25 LEVY | 25-26LEVY | | |
|--|--|---|-------------------------|-----------------|-----------|------------|------------|-----------------------|---|
| 25-26 Levy Projection Using Pre-LB2 Methodology | General Fund | \$4,394,444 | \$4,992,965 | \$598,521 | 13.620% | \$0.456545 | \$0.437652 | General Fund | |
| | Special Building Fund | \$0 | \$35,265 | \$35,265 | - | \$0.000000 | \$0.003091 | Special Building Fund | |
| | Total General Fund & Special Building Fund | | \$4,394,444 | \$5,028,230 | \$633,786 | 14.422% | \$0.456545 | \$0.440744 | Total General Fund & Special Building Fund |
| | Bond Fund (pre-LB 2 valuation) | Ag. land valued at 75% for all school district taxing funds | \$1,045,425 | \$1,045,425 | \$0 | 0.000% | \$0.108611 | \$0.091636 | Bond Fund (pre-LB 2 valuation) |
| | Total Tax Request | | \$5,439,869 | \$6,073,655 | \$633,786 | 11.651% | \$0.565156 | \$0.532380 | Total Tax Request |

Heartland Community Schools Multi-Year Tax Request Comparison

| FY | Tax Request | Amt. | Annual Increase | 2-Yr CAGR | 3-Yr CAGR | 4-Yr CAGR | |
|-------|---------------------------------------|--------------------|------------------|----------------|----------------|---------------|---------------|
| 25-26 | General Fund | \$4,992,965 | \$598,521 | 13.620% | 8.427% | 5.943% | 4.686% |
| | Special Building Fund | \$35,265 | \$35,265 | - | -40.913% | -17.861% | -13.720% |
| | Total LB243 Funds | \$5,028,230 | \$633,786 | 14.422% | 7.538% | 5.661% | 4.473% |
| | Bond Fund | \$1,045,425 | \$0 | 0.000% | 38.442% | 24.216% | - |
| | Total Consolidated Tax Request | \$6,073,655 | \$633,786 | 11.651% | 11.408% | 8.100% | 9.525% |
| 24-25 | General Fund | \$4,394,444 | \$147,453 | 3.472% | 2.301% | 1.867% | 2.650% |
| | Special Building Fund | \$0 | -\$101,010 | -100.000% | - | - | - |
| | Total LB243 Funds | \$4,394,444 | \$46,443 | 1.068% | 1.535% | 1.353% | 2.241% |
| | Bond Fund | \$1,045,425 | \$499,970 | 91.661% | 38.442% | - | - |
| | Total Consolidated Tax Request | \$5,439,869 | \$546,413 | 11.166% | 6.368% | 8.825% | 7.844% |
| 23-24 | General Fund | \$4,246,991 | \$48,027 | 1.144% | 1.074% | 2.377% | 2.356% |
| | Special Building Fund | \$101,010 | \$37,374 | 58.731% | 25.988% | 16.651% | 12.245% |
| | Total LB243 Funds | \$4,348,001 | \$85,401 | 2.003% | 1.495% | 2.635% | 2.541% |
| | Bond Fund | \$545,455 | \$0 | - | - | - | - |
| | Total Consolidated Tax Request | \$4,893,456 | \$672,609 | 15.935% | 10.308% | 7.556% | 5.615% |
| 22-23 | General Fund | \$4,198,964 | \$41,753 | 1.004% | 2.999% | 2.764% | 2.562% |
| | Special Building Fund | \$63,636 | \$0 | 0.000% | 0.000% | 0.000% | 0.000% |
| | Total LB243 Funds | \$4,262,600 | \$41,753 | 0.989% | 2.953% | 2.720% | 2.521% |
| | Bond Fund | \$545,455 | \$545,455 | - | - | - | - |
| | Total Consolidated Tax Request | \$4,808,055 | \$587,208 | 13.912% | 9.341% | 6.927% | 5.654% |
| 21-22 | General Fund | \$4,157,211 | \$199,233 | 5.034% | 3.655% | 3.086% | |
| | Special Building Fund | \$63,636 | \$0 | 0.000% | 0.000% | 0.000% | |
| | Total LB243 Funds | \$4,220,847 | \$199,233 | 4.954% | 3.597% | 3.037% | |
| | Bond Fund | \$0 | \$0 | #DIV/0! | - | - | |
| | Total Consolidated Tax Request | \$4,220,847 | \$199,233 | 4.954% | 3.597% | 3.037% | |
| 20-21 | General Fund | \$3,957,978 | \$88,772 | 2.294% | 2.126% | 1.011% | |
| | Special Building Fund | \$63,636 | \$0 | 0.000% | 0.000% | 0.000% | |
| | Total LB243 Funds | \$4,021,614 | \$88,772 | 2.257% | 2.091% | 0.995% | |
| | Bond Fund | \$0 | \$0 | #DIV/0! | - | - | |
| | Total Consolidated Tax Request | \$4,021,614 | \$88,772 | 2.257% | 2.091% | 0.995% | |
| 19-20 | General Fund | \$3,869,206 | \$74,287 | 1.958% | 0.375% | | |
| | Special Building Fund | \$63,636 | \$0 | 0.000% | 0.000% | | |
| | Total LB243 Funds | \$3,932,842 | \$74,287 | 1.925% | 0.369% | | |
| | Bond Fund | \$0 | \$0 | #DIV/0! | - | | |
| | Total Consolidated Tax Request | \$3,932,842 | \$74,287 | 1.925% | 0.369% | | |
| 18-19 | General Fund | \$3,794,919 | -\$45,417 | -1.183% | | | |
| | Special Building Fund | \$63,636 | \$0 | 0.000% | | | |
| | Total LB243 Funds | \$3,858,555 | -\$45,417 | -1.163% | | | |
| | Bond Fund | \$0 | \$0 | #DIV/0! | | | |
| | Total Consolidated Tax Request | \$3,858,555 | -\$45,417 | -1.163% | | | |

Heartland Community Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 4,394,444.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{14,574,530.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{962,544,583.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{1.51} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.51 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 154,244.98

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 4,548,688.98
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) \$ 5,028,230.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision **MUST complete the postcard notification requirements, and participate in the joint public hearing.**

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

NEW BOARD REPORT

Posted - All; Processing 08/12/25-08/25/25

| <u>Check #</u> | <u>Vendor Name</u> | <u>Vendor Description</u> | <u>Amount</u> |
|--------------------------------|--------------------------------|---------------------------|-------------------|
| <u>Checking</u> 1 | | | |
| 32305 | AMAZON CAPITAL SERVICES | SUPPLIES | 9,262.76 |
| 32306 | BAUER BUILT TIRE & SERVICE | | 561.75 |
| 32307 | BROWN, ASHTON | REIMBURSEMENT | 340.00 |
| 32328 | BRUNING-DAVENPORT USD | REIMBURSEMENT | 3,733.08 |
| 32308 | CLAUSEN, TAMALA | Services | 3,138.50 |
| 32309 | DAS STATE ACCT-CENTRAL FINANCE | STATE REPORTING | 292.87 |
| 32329 | DUTCH KITCHEN | | 1,050.00 |
| 32310 | EAKES OFFICE SOLUTIONS | SUPPLIES | 3,986.87 |
| 32311 | ESSENTIAL SCREENS | DRUG SCREENING | 61.00 |
| 32264 | ESU COORDINATING COUNCIL | SERVICES | 186.00 |
| 32313 | FILLMORE COUNTY HOSPITAL | SERVICES | 6,125.00 |
| 32331 | FOLLETT CONTENT SOLUTIONS | BOOKS | 74.74 |
| 32314 | FRIESEN AUTO | SERVICES | 870.36 |
| 32315 | GIPPER MEDIA INC | SUBSCRIPTION | 1,075.00 |
| 32267 | GO PHYSICAL THERAPY | SERVICES | 740.95 |
| 32317 | HD SUPPLY | SUPPLIES | 479.54 |
| 32337 | HEARTLAND ACTIVITIES FUND | FUND TRANSFER | 42,459.06 |
| 32335 | HEARTLAND DEPRECIATION FUND | FUND TRANSFER | 309,691.00 |
| 32318 | HENDERSON HEALTH CARE | SERVICES | 200.00 |
| 32319 | INSPIRA FINANCIAL | CAFETERIA 125 PLAN | 150.00 |
| 32278 | MATHESON TRI GAS INC | SUPPLIES | 7,788.46 |
| 32321 | MENARDS | SUPPLIES | 456.16 |
| 32322 | NCSA | FEES | 745.00 |
| 32323 | NEBRASKA SAFETY CENTER | SERVICES | 1,430.00 |
| 32324 | PINNEY, AMY | REIMBURSEMENT | 85.00 |
| 32325 | QUILL | SUPPLIES | 2,248.33 |
| 32326 | SOFTWARE UNLIMITED INC | SERVICES | 226.00 |
| 32327 | WOLINSKI, LEXI | | 115.00 |
| Fund Total: | | | 397,572.43 |
| Checking Account Total: | | | 397,572.43 |

| | | | |
|--------------------------------|-------------------------|-----------------|----------------------------------|
| <u>Checking</u> 2 | | | |
| Checking | 2 | Fund: 02 | DEPRECIATION RESERVE FUND |
| 1149 | AMAZON CAPITAL SERVICES | SUPPLIES | 1,280.96 |
| 1151 | BSN SPORTS | SUPPLIES | 18,468.00 |
| 1148 | NUNNENKAMP ELECTRIC LLC | SERVICES | 4,667.35 |
| Fund Total: | | | 24,416.31 |
| Checking Account Total: | | | 24,416.31 |

| | | | |
|--------------------------------|-------------------------|-----------------|-------------------------------|
| <u>Checking</u> 6 | | | |
| Checking | 6 | Fund: 06 | SCHOOL LUNCH/MILK FUND |
| 4338 | AMAZON CAPITAL SERVICES | SUPPLIES | 194.20 |
| 4336 | HEARTLAND GENERAL FUND | FUND TRANSFER | 127,770.18 |
| 4339 | HILAND DAIRY | SUPPLIES | 441.90 |
| 4340 | SYSCO | SYSCO | 1,814.25 |
| 4341 | US FOODS | SUPPLIES | 936.10 |
| Fund Total: | | | 131,156.63 |
| Checking Account Total: | | | 131,156.63 |

| | | | |
|--------------------------------|--------------------------|-----------------|------------------------------|
| <u>Checking</u> 8 | | | |
| Checking | 8 | Fund: 08 | SPECIAL BUILDING FUND |
| 1147 | AMAZON CAPITAL SERVICES | SUPPLIES | 270.77 |
| 1140 | AMERICAN TIME | | 11,877.03 |
| 1142 | BSN SPORTS | SUPPLIES | 1,760.82 |
| 1146 | LICHTI'S INC. | SUPPLIES | 4,739.40 |
| 1144 | NUNNENKAMP ELECTRIC LLC | SERVICES | 4,667.35 |
| 1141 | PRELLWITZ EXTERIRORS LLC | | 26,000.00 |
| 1143 | ROCKMANN INC | | 15,810.00 |
| Fund Total: | | | 65,125.37 |
| Checking Account Total: | | | 65,125.37 |

| Function Part 3 | Revised Budget | Activity During Month | Activity to Date | Balance at EOM | % of Budget | |
|-----------------|---------------------------------------|-----------------------|------------------|----------------|--------------|--------|
| 9 | | | | | | |
| | | | | | | |
| 01 | | | | | | |
| | | | | | | |
| 1100 | REGULAR INSTRUCTION | 2,962,679.00 | 338,630.93 | 2,899,355.08 | 63,323.92 | 97.96 |
| 1200 | SPED - SA | 1,018,049.00 | 31,324.92 | 586,866.55 | 431,182.45 | 57.65 |
| 1290 | 1290 | 63,881.00 | 0.00 | 52,638.77 | 11,242.23 | 82.40 |
| 1300 | SUMMER SCHOOL | 3,526.00 | 0.00 | 0.00 | 3,526.00 | 0.00 |
| 2110 | ATTENDANCE & SOCIAL WORK SVCS | 0.00 | 0.00 | 1,900.00 | (1,900.00) | 0.00 |
| 2120 | GUIDANCE SERVICES | 105,846.00 | 9,789.68 | 83,937.23 | 21,908.77 | 79.30 |
| 2130 | HEALTH SERVICES - GEN ED | 11,351.00 | 0.00 | 13,977.00 | (2,626.00) | 123.13 |
| 2140 | PSYCHOLOGICAL SVCS - GEN ED | 170,000.00 | 24,063.58 | 152,702.48 | 17,297.52 | 89.82 |
| 2150 | SPEECH PATH & AUDIOLOGY SVCS - GEN ED | 116,261.00 | 12,996.53 | 132,130.43 | (15,869.43) | 113.65 |
| 2160 | OCCUPATIONAL THERAPY SVCS - GEN ED | 64,556.00 | 212.15 | 52,081.80 | 12,474.20 | 80.68 |
| 2170 | PHYSICAL THERAPY SVCS - GEN ED | 32,021.00 | 1,220.10 | 24,333.94 | 7,687.06 | 75.99 |
| 2180 | VISION SERVICES - GEN ED | 11,060.00 | 0.00 | 5,261.39 | 5,798.61 | 47.57 |
| 2210 | 2210 | 32,957.00 | 679.74 | 7,306.09 | 25,650.91 | 22.17 |
| 2220 | LIBRARY/MEDIA SERVICES | 188,727.00 | 14,193.03 | 161,416.62 | 27,310.38 | 85.53 |
| 2230 | INSTRUCTION-RELATED TECHNOLOGY | 38,710.00 | 7,143.12 | 52,978.22 | (14,268.22) | 136.86 |
| 2240 | ACADEMIC STUDENT ASSESSMENT | 26,450.00 | 2,309.50 | 8,754.00 | 17,696.00 | 33.10 |
| 2310 | BOARD OF EDUCATION | 77,000.00 | 2,246.72 | 32,245.66 | 44,754.34 | 41.88 |
| 2320 | EXECUTIVE ADMINISTRATION | 396,684.00 | 30,510.69 | 344,023.72 | 52,660.28 | 86.72 |
| 2330 | DISTRICT LEGAL SERVICES | 15,000.00 | 1,001.00 | 9,398.00 | 5,602.00 | 62.65 |
| 2410 | OFFICE OF THE PRINCIPAL | 420,518.00 | 30,216.70 | 388,258.28 | 32,259.72 | 92.33 |
| 2490 | SCHOOL ADMINISTRATION - OTHER | 35,439.00 | 3,629.62 | 16,375.04 | 19,063.96 | 46.21 |
| 2510 | FISCAL SERVICES | 37,700.00 | 4,272.06 | 95,023.25 | (57,323.25) | 252.05 |
| 2560 | PUBLIC INFORMATION SERVICES | 113,275.00 | 13,683.00 | 55,223.67 | 58,051.33 | 48.75 |
| 2580 | ADMINISTRATIVE TECHNOLOGY SERVICES | 58,403.00 | 3,714.06 | 47,179.45 | 11,223.55 | 80.78 |
| 2610 | OPERATION OF BUILDINGS | 757,375.00 | 130,974.60 | 673,480.21 | 83,894.79 | 88.92 |
| 2620 | MAINTENANCE OF BUILDINGS | 0.00 | 1,705.22 | 8,149.75 | (8,149.75) | 0.00 |
| 2710 | VEHICLE OPERATION & PURCH - GEN ED | 386,530.00 | 123,722.64 | 298,914.17 | 87,615.83 | 77.33 |
| 2730 | VEHICLE SERVICING & MAINT - GEN ED | 71,725.00 | 3,294.55 | 34,861.35 | 36,863.65 | 48.60 |
| 3300 | COMMUNITY SERVICES OPERATIONS | 20,723.00 | 0.00 | 350.00 | 20,373.00 | 1.69 |
| 3530 | 3530 | 8,000.00 | 0.00 | 17,336.26 | (9,336.26) | 216.70 |
| 3550 | 3550 | 0.00 | 7,257.59 | 8,053.59 | (8,053.59) | 0.00 |
| 3590 | 3590 | 0.00 | 193,100.00 | 193,100.00 | (193,100.00) | 0.00 |
| 6200 | TITLE IA | 77,050.00 | 6,425.46 | 78,532.07 | (1,482.07) | 101.92 |
| 6400 | 6400 | 122,385.00 | 8,389.19 | 104,713.31 | 17,671.69 | 85.56 |
| 6990 | OTHER FEDERAL PROGRAMS | 225,100.00 | 0.00 | 21,885.64 | 203,214.36 | 9.72 |
| 8000 | OUTGOING TRANSFERS | 0.00 | 42,459.06 | 42,459.06 | (42,459.06) | 0.00 |
| 01 | GENERAL FUND | 7,668,981.00 | 1,049,165.44 | 6,705,202.08 | 963,778.92 | 87.47 |
| 9 | Expenditure | 7,668,981.00 | 1,049,165.44 | 6,705,202.08 | 963,778.92 | 87.47 |

Activity Fund Balance Report - Summary - Exclude Encumbrances

09/2024 - 08/2025

Regular; Beginning Month 09/2024; Processing Month 08/2025; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITIES FUND

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Beginning Balance</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Balance Change</u> | <u>Balance</u> |
|--------------------------------|-------------------------------------|--------------------------|-----------------|-----------------|-----------------------|----------------|
| 05 704 0101 | Football | 0.00 | 9,204.03 | 9,204.03 | 0.00 | 0.00 |
| 05 704 0102 | Volleyball | 0.00 | 4,377.53 | 4,377.53 | 0.00 | 0.00 |
| 05 704 0103 | Boys Basketball | 0.00 | 6,794.64 | 6,794.64 | 0.00 | 0.00 |
| 05 704 0104 | Girls Basketball | 0.00 | 4,103.31 | 4,103.31 | 0.00 | 0.00 |
| 05 704 0105 | Track | 0.00 | 9,697.78 | 9,697.78 | 0.00 | 0.00 |
| 05 704 0107 | General Athletics | 0.00 | 18,344.52 | 20,316.27 | (1,971.75) | 0.00 |
| 05 704 0110 | Jh Football | 0.00 | 1,442.49 | 1,442.49 | 0.00 | 0.00 |
| 05 704 0111 | Jh Volleyball | 0.00 | 2,739.99 | 2,739.99 | 0.00 | 0.00 |
| 05 704 0112 | Jh Boys Basketball | 0.00 | 958.45 | 958.45 | 0.00 | 0.00 |
| 05 704 0113 | Jh Girls Basketball | 0.00 | 1,217.13 | 1,217.13 | 0.00 | 0.00 |
| 05 704 0114 | Jh Track | 420.00 | 1,285.78 | 1,050.00 | 210.00 | 394.22 |
| 05 704 0116 | Season Pass | 8,410.00 | 0.00 | (7,510.00) | 0.00 | 900.00 |
| 05 704 0117 | Girls Golf | 0.00 | 1,887.04 | 1,887.04 | 0.00 | 0.00 |
| 05 704 0118 | Boys Golf | 0.00 | 5,073.75 | 5,073.75 | 0.00 | 0.00 |
| 05 704 0119 | District Account | 0.00 | 413.23 | 413.23 | 0.00 | 0.00 |
| 05 704 0129 | Coach - Fb | 1,627.95 | 1,418.58 | 0.00 | 0.00 | 209.37 |
| 05 704 0130 | Coach - Vb | 1,030.87 | 958.00 | 22.00 | 0.00 | 94.87 |
| 05 704 0131 | Coach - Girls Bb | 3,746.69 | 108.00 | 873.19 | 0.00 | 4,511.88 |
| 05 704 0132 | Coach - Boys Bb | 2,104.41 | 1,292.72 | 184.39 | 0.00 | 996.08 |
| 05 704 0133 | Coach - Jh Bb | 555.00 | 0.00 | 0.00 | 0.00 | 555.00 |
| 05 704 0135 | Coach - Girls Golf | 491.80 | 199.89 | 165.00 | 0.00 | 456.91 |
| 05 704 0136 | Coach - Boys Golf | 1,985.36 | 1,004.00 | 0.00 | 0.00 | 981.36 |
| 05 704 0137 | Coach - Track | 3,287.16 | 1,938.00 | 0.00 | 0.00 | 1,349.16 |
| 05 704 0138 | Coach - Jh Vb | 339.49 | 204.00 | 0.00 | 731.77 | 867.26 |
| 05 704 0200 | Band Uniforms | 262.11 | 0.00 | 0.00 | 0.00 | 262.11 |
| 05 704 0201 | Band | 1,387.78 | 553.00 | 325.50 | 588.00 | 1,748.28 |
| 05 704 0202 | Chorus | 1,449.64 | 500.00 | 1,170.00 | 0.00 | 2,119.64 |
| 05 704 0203 | Marching Shoes | 241.53 | 989.49 | 0.00 | 0.00 | (747.96) |
| 05 704 0204 | Vocal Clinic | 1,054.91 | 5,159.19 | 6,542.75 | 0.00 | 2,438.47 |
| 05 704 0207 | District Music | 2,847.09 | 0.00 | 1,440.00 | 0.00 | 4,287.09 |
| 05 704 0301 | Art | 2,742.21 | 424.38 | 300.00 | 0.00 | 2,617.83 |
| 05 704 0302 | Musical | (3,449.41) | 10,283.72 | 13,733.13 | 0.00 | 0.00 |
| 05 704 0304 | All School Play | 6,162.23 | 0.00 | 0.00 | 0.00 | 6,162.23 |
| 05 704 0305 | One Act | (1,001.43) | 2,199.58 | 3,201.01 | 0.00 | 0.00 |
| 05 704 0403 | Fbla | (459.02) | 8,394.59 | 6,829.31 | 0.00 | (2,024.30) |
| 05 704 0404 | Ind Tech/ag Projects | 508.52 | 2,179.58 | 762.09 | 1,003.68 | 94.71 |

Activity Fund Balance Report - Summary - Exclude Encumbrances

09/2024 - 08/2025

Regular; Beginning Month 09/2024; Processing Month 08/2025; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITIES FUND

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Beginning Balance</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Balance Change</u> | <u>Balance</u> |
|--------------------------------|-------------------------------------|--------------------------|-----------------|-----------------|-----------------------|----------------|
| 05 704 0405 | Ffa | 4,546.94 | 27,160.30 | 22,609.89 | 594.00 | 590.53 |
| 05 704 0407 | Science Club | 1,229.12 | 0.00 | 0.00 | 0.00 | 1,229.12 |
| 05 704 0408 | Biology/english Trip | 367.20 | 0.00 | 0.00 | 0.00 | 367.20 |
| 05 704 0409 | Quiz Bowl/math Club | 318.55 | 220.16 | 0.00 | 0.00 | 98.39 |
| 05 704 0410 | Coach - Jh Robotics | 983.23 | 0.00 | 0.00 | 0.00 | 983.23 |
| 05 704 0411 | Coach - Hs Robotics | 702.15 | 0.00 | 0.00 | 0.00 | 702.15 |
| 05 704 0450 | Jh Robotics | 2,307.59 | 350.00 | 0.00 | 0.00 | 1,957.59 |
| 05 704 0451 | Hs Robotics | 0.00 | 2,713.91 | 2,713.91 | 0.00 | 0.00 |
| 05 704 0503 | Class Of 2023 | 268.30 | 0.00 | (227.77) | 0.00 | 40.53 |
| 05 704 0505 | Class Of 2025 | 1,420.02 | 1,822.72 | 1,402.70 | (1,000.00) | 0.00 |
| 05 704 0506 | Class Of 2026 | 4,973.47 | 6,869.38 | 3,293.00 | 0.00 | 1,397.09 |
| 05 704 0507 | Class Of 2027 | 2,222.70 | 0.00 | 2,542.16 | 0.00 | 4,764.86 |
| 05 704 0508 | Class Of 2028 | 1,757.16 | 0.00 | 5,614.95 | 0.00 | 7,372.11 |
| 05 704 0601 | National Honor Society | 101.85 | 3,019.40 | 3,092.64 | 0.00 | 175.09 |
| 05 704 0701 | Hcs Customs | 1,991.13 | 8,260.31 | 7,699.31 | 156.00 | 1,586.13 |
| 05 704 0709 | Yearbook | 2,179.42 | 6,176.00 | 5,400.00 | 345.00 | 1,748.42 |
| 05 704 0801 | Student Council | (409.95) | 903.82 | 1,313.77 | 0.00 | 0.00 |
| 05 704 0802 | Concessions | 1,643.69 | 28,888.29 | 33,404.67 | 1,971.75 | 8,131.82 |
| 05 704 0804 | Interest On Act Acct | 188.96 | 0.00 | 89.10 | 0.00 | 278.06 |
| 05 704 0806 | Elem Student Council | 2,916.89 | 1,048.56 | 1,106.85 | 0.00 | 2,975.18 |
| 05 704 0810 | Jh Homeroom | 0.00 | 14.96 | 14.96 | 0.00 | 0.00 |
| 05 704 0913 | Revolving - Secondary | 0.00 | 21,241.58 | 21,017.00 | 0.00 | (224.58) |
| 05 704 0914 | Revolving - Elementary | 0.00 | (2,801.06) | 0.00 | 0.00 | 2,801.06 |
| 05 704 0915 | Student Supplies | 450.00 | 0.00 | 401.50 | 0.00 | 851.50 |
| 05 704 0918 | John Baylor Test Prep | 2,200.00 | 0.00 | 0.00 | 0.00 | 2,200.00 |
| 05 704 0924 | Ott Scholarship | 27,806.23 | 1,000.00 | 289.98 | 0.00 | 27,096.21 |
| 05 704 0936 | Field Trip Grant | 4,273.89 | 0.00 | 0.00 | 0.00 | 4,273.89 |
| 05 704 0937 | Circle Of Friends Autism Grant | 828.84 | 0.00 | 0.00 | 0.00 | 828.84 |
| 05 704 0938 | If Kids Could Cure Grant | 6,518.63 | 0.00 | 0.00 | 0.00 | 6,518.63 |
| 05 704 0939 | Girls On The Run | 622.89 | 38.31 | 0.00 | 0.00 | 584.58 |
| 05 704 0941 | Early Intervention | 1,000.00 | 463.63 | 60.00 | (474.73) | 121.64 |
| 05 704 0950 | Computer Deposits | 18,273.04 | 660.39 | 8,548.00 | 399.00 | 26,559.65 |
| 05 704 0951 | Staff Lounge Account | 251.22 | 133.05 | 0.00 | 0.00 | 118.17 |
| 05 704 0952 | Eha Elevate Program | 2,952.99 | 5,461.93 | 5,540.00 | 0.00 | 3,031.06 |
| 05 704 0953 | Stuhr | 0.00 | 0.00 | 141,291.38 | 0.00 | 141,291.38 |
| Fund Total: 05 | | 130,631.04 | 218,992.03 | 364,532.01 | 2,552.72 | 278,723.74 |