Regular November 2025 Meeting
Monday, November 10, 2025 7:00 PM

High School Media Center
Box 430
Fort Calhoun, NE 68023

Agenda

ROUTINE BUSINESS

-Call to Order: The meeting was called to order. This meeting was advertised in the *Washington County Enterprise* and also on their website. In addition it was published on the schools' website, fortcalhounschools.org.

-Note Nebraska Open Meeting Laws

-Excused Absences

-Roll Call

-Approval of Agenda

American Education Week 2025

REGULAR AGENDA

-Public Participation: This is the portion of the meeting when visitors to the meeting may speak to any item not on the agenda. Those wishing to speak to agenda items should wait until that item is under consideration by the board. However, the board shall require members of the public desiring to address the board to identify themselves, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.
Under the policies of the board, the board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to no more than 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.

-Approval of Claims ** Not all regular monthly claims have been received-these may be updated prior to the meeting.

-Claim for Abe's Trash

-Consent Agenda

-Standing Committee Reports

-Policies 3058-Naming School Facilities and Property, 4002-Drug Free Workplace, 4003-Drug Policy Regarding Drivers, and 4004-Employment of Relatives, Domestic Partners and Significant Others

-Addendum to Original September 22, 2025 Meeting: Date of Original Meeting: September 22, 2025; Date of Addendum November 10, 2025, Purpose-Allocation of Transfer from General Fund to Depreciation Fund

-Reallocation of Available Cash

-2024-25 Audit

-Superintendent's Evaluation

-Board Member Reports

-Administrator Reports

-Superintendent Report: Board Goals; Negotiations; Veterans Day Program; Library Position Update; State Education Conference

ADJOURNMENT

November 2025

Access Elevator	SPED Accessibility/Elementary Building	953.39
Access Leasing	Cont Services/Gen Business	4,302.05
Access Systems	Supplies/Reg Instruction	2,335.77
Amazon	Supplies-Equip-Travel/All Areas	3,137.97
Arlington High School	Contract Services/Special Ed	1,728.17
City of Fort Calhoun	Utilities/Oper of Plant	6,689.97
Gary Clemmer	Cont Services Maint of Plant	270.00
Country Gardens	Supplies/Board of Education	60.00
Dietz Music	Supplies/Reg Instruction	47.36
ESU #3	Supplies/All Areas--COOP Purchase	18,428.18
ESU #3	Professional Dev/WEB Based-Reg Inst	2,125.00
Enterprise Publishing	Advertising-Periodicals	239.71
Fastwyre	Phone Service	477.79
First National Bank	Supplies-Travel-Tech-St Support/All Area:	13,874.38
Fort Calhoun Activity Fund	Student Support/Gen Fund	13,000.00
Fort Calhoun Lunch Fund	Supplies/Preschool-Student Support	992.22
Fort Calhoun Revolving Fund	Transfers	1,890.70
Jerry Green	Mileage/Off of Superintendent	190.40
Hillyard	Supplies/Maint of Plant	9,846.17
Home Depot	Supplies/Maint of Plant	241.30
Sara Horstman	Mileage	347.20
Just for Kids	Contract Services/Special Ed	1,271.00
KSB	Legal Services	75.00
Lien	Cont Services Maint of Plant	64.00
Linde Gas	Supplies/Career Ed	77.72
MCH Health Systems	Misc/Transportation	96.00
MUD	Supplies/Health Services	4,298.00
Mackin Educational	Library Books	1,221.50
Mahoney Fire & Sprinkler	Cont Services/Operation of Plant	910.00
Nebraska Safety Center	Cont Services/Transportation	355.00
OPPD	Electric Service-2 months	26,947.09
One Source	Cont Services/Gen Business	19.00
Mindy Otte	Cont Services/Special Education	5,973.75
J W Pepper	Supplies/Reg Instruction	112.99
Pioneer Cleaning	Cont Services/Maint of Plant	13,083.20
Pitney Bowes	Cont Services/Gen Business	165.54
Power School Group	Yearly Contract/WEB-Cloud	1,474.59
Ray Martin	Parts-Maintenance/Operation of Plant	4,798.18
Regal Awards	Student Support	76.00
Jamie Schleifer	Mileage/Asst Principal-AD	784.00
Segra	Telecommunications	1,051.88
Courtney Smith	Mileage/Special Education (2 months)	1,377.60
Three Mann's Mechanic	Repair-Maintenance/Reg-SPED Transp	3,150.00
Taylor Oil Co.	Fuel/All Areas	924.09
TruGreen	Supplies/Maint of Plant	850.40
US Postal Service	Postage/Gen Business	500.00
Linette Wemhoff	Mileage/Special Education	119.00
Total		**$150,953.26**

Abe's Trash Company	Service	$1,509.50

November 2025

Savings & Depreciation

Amazon	Office Equipment/Elementary	2,335.85
Ray Martin Construction	Maintenance of Plant	6,346.52
Total		**$8,682.37**

Bond Fund

BOK Financial	Bond Payment	127,820.00
Total		**$127,820.00**

QPC Fund

Computershare	Bond Payment	1,550.00
Total		**1,550.00**

From Date:	10/1/2025
To Date:	10/31/2025

FORT CALHOUN REVOLVING FUND

Reconciliation Activity Account Report

Revolving Fund November 2025

From Acct:	1
To Acct:	999999

Date	Payee Source Note	Invoice	PO	Doc Ref	Recp/JV	Disb/JV	Transfer	Balance	Offset Acct
Activity Acct: 100 - REVOLVING FUND								**Beginning Balance: $6,250.00**	
Advisor:	JERRY GREEN								
10/1/25	PERU STATE COLLEGE SWING CHOIR			8728	$0.00	$250.00	$0.00	$6,000.00	992
10/2/25	POSTMASTER DISPATCH			8729	$0.00	$345.70	$0.00	$5,654.30	992
10/13/25	HANSON-HARDEN, PARKI SPEAKER---PFE TO PAY 1000			8730	$0.00	$500.00	$0.00	$5,154.30	992
10/13/25	NEBRASKA HONOR CHOII MS HONOR CHOIR			8731	$0.00	$150.00	$0.00	$5,004.30	992
10/13/25	BLAIR COMMUNITY SCH(SHOW CHOIR WORKSHOP			8732	$0.00	$250.00	$0.00	$4,754.30	992
10/15/25	DISTRICT 3 9/25 TRANSFERS			1	$750.00	$0.00	$0.00	$5,504.30	992
10/17/25	ASHBURN, RICHARD REFUND OF BUS			8733	$0.00	$80.00	$0.00	$5,424.30	992
10/29/25	UNO MUSIC DEPARTMEN' ENTRY FEE			8734	$0.00	$315.00	$0.00	$5,109.30	992
				Totals	**$750.00**	**$1,890.70**	**$0.00**	**$5,109.30**	

Accounts Payable	**$0.00**
Working Balance	**$5,109.30**
Currently Encumbered (PO)	**$0.00**

Regular October 2025 Meeting
Monday, October 13, 2025 7:00 PM
High School Media Center

as advertised in the *Washington County Enterprise* and on fortcalhounschools.org

ROUTINE BUSINESS

-Call to Order: President Christensen called the meeting to order at 7:00 PM. There were 3 administrators and 25 visitors present.
-Note Nebraska Open Meeting Laws-so noted
-Excused Absences: There were none—all members present.
-Roll Call: Josh Christensen-Present; Tony Dowling-Present; Cassie Kelly-Present: Amanda Schrum-Present; Ryan Sevcik-Present; Ted Welchert-Present
-Approval of Agenda: Moved that the agenda be approved as presented. This motion, made by Schrum and seconded by Kelly, Passed. Josh Christensen: Yea, Tony Dowling: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Ryan Sevcik: Yea, Ted Welchert: Yea

REGULAR AGENDA

-Public Participation: No one asked to address the board.
-Approval of Claims: Moved that the board of education approve the claims in the amount of $139,918.77 from the General Fund and $17,100.00 from the Building Fund. This motion, made by Schrum and seconded by Kelly, Passed. Josh Christensen: Yea, Tony Dowling: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Ryan Sevcik: Yea, Ted Welchert: Yea. Mr. Green explained the claims of note including All Makes for new chairs which are replaced on a rotation; Arbor Family which is the student support system and billed quarterly; Arlington Schools for our part of the shared OT; Engineered Controls for Elementary HVAC repair and the 25-26 contract; Mahoney for repairs to the sprinkler system at the Elementary; Ray Martin; and Upper Room which is the support system for staff. The claim from Peitzmeier Demolition is for work on building a fire lane at the Wrestling Building.
-Claim from Abe's Trash Company: Moved that the claim from Abe's Trash Company be approved in the amount of $882.50. This motion, made by Kelly and seconded by Sevcik, Passed. Josh Christensen: Abstain Tony Dowling: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Ryan Sevcik: Yea, Ted Welchert: Yea
-Consent Agenda: Moved that the Consent Agenda be approved as presented. This motion, made by Schrum and seconded by Kelly, Passed. Josh Christensen: Yea, Tony Dowling: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Ryan Sevcik: Yea, Ted Welchert: Yea. Amanda Schrum asked about some of the monthly reports. They will be sent to the board and put on Sparq.
-Standing Committee Reports: Finance Committee: Josh Christensen reported discussing the Option policies, Elementary handbook changes, purchasing a new van, the wheelchair lift and library renovation at the elementary; selecting a negotiations committee, the State Convention and reviewing the Savings and Depreciation Fund.
American Civics Committee: Amanda Schrum reported they reviewed Statute 79-724 regarding Social Studies Curriculum and some classes currently being taught; discussed Policy 5004 and 5004R, the Elementary Handbook changes; purchase of a new van, fixing or replacing the

wheelchair lift at the elementary; Elementary Library renovation, upcoming negotiations and assembling the committee, and the State Convention. They reviewed and agreed to continue to review the Savings and Depreciation Fund.
-Policies:

•Policy 5004 Option Enrollment: This motion, made by Schrum and seconded by Kelly, Passed. Josh Christensen: Yea, Tony Dowling: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Ryan Sevcik: Yea, Ted Welchert: Yea. This policy gets a yearly review. Grades 7-12 are at comfortable numbers, but the lower-
level primary will be changed from 63 to 60. Even though they are not at capacity, this leaves room for "move ins" if necessary.

•Policy 5004 R Resolution on School District Standards for Acceptance or Rejection Enrollment Applications: This motion, made by Schrum and seconded by Sevcik, Passed. Josh Christensen: Yea, Tony Dowling: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Ryan Sevcik: Yea, Ted Welchert: Yea. Moved that the board of education waive first reading and pass on second reading 5004R-Resolution on School District Standards for Acceptance or Rejection of Option Enrollment Applications as reviewed and revised to change the K-2 capacities from 63 to 60. This motion, made by Kelly and seconded by Christensen, Passed. Josh Christensen: Yea, Tony Dowling: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Ryan Sevcik: Yea, Ted Welchert: Yea. The August 1st deadline date has been added to both.

-Revisions to the Elementary Handbook: Moved that the Elementary Handbook be revised to reflect the current HAL program and K-6 athletic participation in school programs. This motion, made by Kelly and seconded by Sevcik, Passed. Josh Christensen: Yea, Tony Dowling: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Ryan Sevcik: Yea, Ted Welchert: Yea. In working on our Rule 10 visitation our HAL program was updated with Mrs. Roberts and the athletic statement "K-6 cannot participate in interscholastic competitions" was added.

-Purchase of a New School Van: Moved that the board of education instructs the administration to purchase a Ford 2026, X9C 350 Medium Roof Passenger AWD van. The price is $63,165.00. This motion, made by Kelly and seconded by Schrum, Passed. Josh Christensen: Yea, Tony Dowling: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Ryan Sevcik: Yea, Ted Welchert: Yea This van will be in compliance with new federal regulations and it will round out our fleet. The price includes Woodhouse removing the extra seat to comply with the passenger number regulation. It was asked about getting the seat back and we will not. Not sure where it will go.

-Board Member Reports: Ryan Sevcik commended all for a great start to Fall and congratulated the seniors in attendance on their performances; Tony Dowling and Cassie Kelly echoed the sentiments. Josh Christensen thanked all the kids for coming and invited them to come more often.

-Administrator Reports: Mr. Schleifer was supervising an activity; his report was noted. Dr. Wemhoff reported an upcoming reunification drill for grades 7-12; activities and speakers for Bullying Awareness Month; Parent Teacher Conferences with guests from Education Quest for parents' information on the FAFSA and EF Foreign Exchange Program; 7th grade seminar again sending boxes to service people overseas, and the Veteran's Day Program. To be in compliance with State Statute, he explained one of the graduation requirements is taking a course in personal finance. Fort Calhoun is in compliance and he listed the items that need to be and are covered by our students. In addition to the required classes, Fort Calhoun also offers elective classes for financial literacy. He concluded listing upcoming events.

Mrs. Horstman highlighted upcoming events including the 1st Quarter Celebration-Learnin' the Ropes; that the elementary was again granted through RIF and Dollar General a book allocation of 1723 books that students will be able to select to be picked up in second semester; and attending Words professional training and the NeMTSS Conference which provided strategies to increase writing skills, to improve reading and behavior supports for students by creating a positive environment through compassion and empathy, and by connecting and solidifying procedures.

-Superintendent Report: Mr. Green reported on Board Goals; upcoming negotiations and scheduling a date for the initial meeting and the superintendent evaluation instrument will be distributed to be returned and compiled by President Christensen. A change in the process is that superintendent evaluations now can be discussed in committee. There will be a Rule 10 compliance visit which he thanked Mrs. Horstman and Miranda Adams for all their work on getting this together. Elementary Art was one area that was needed and this has happened starting this year. They went through the pages of compliance items, gathered proof for our reasoning and then put it all together. All members are registered for the NDE conference and he will move forward with purchasing the van. He also reported the wheelchair lift has been fixed and it is "good as new". The Elementary Library will be done "in house" this summer.

ADJOURNMENT

There being no further business, the president declared the meeting adjourned at 7:27 PM.

GENERAL FUND - BALANCE ON HAND 10/01/2025			$1,815,065.34
Clearing Account -General Fund Activity			
BALANCE ON HAND, 10/01/2025			($198,825.06)
TRANSFERS			
10/3/2025	Transfer to GF MM	157,347.93	
10/7/2025	Transfer to GF MM	5,177.64	
10/8/2025	Transfer to GF MM	676.13	
10/14/2025	Transfer to GF MM	2,752.96	
10/15/2025	Transfer to GF MM	1,128.00	
10/16/2025	Transfer to GF MM	20,819.76	
10/17/2025	Transfer to GF MM	98,511.24	
10/20/2025	Transfer to GF MM	362,706.81	
10/21/2025	Transfer to GF MM	1,779.29	
10/22/2025	Transfer to GF MM	10,479.74	
10/23/2025	Transfer to GF MM	23,930.20	
10/24/2025	Transfer to GF MM	126,478.54	
10/27/2025	Transfer to GF MM	1,237.78	
10/28/2025	Transfer to GF MM	535.97	
10/31/2025	Transfer to GF MM	57,737.64	
	Transfer to GF MM		
		$871,299.63	
DISBURSEMENTS			
	Monthly AP checks	158,074.08	
	403(b) LLC	0.00	
	AP checks payroll Ben & Ded	241,895.61	
	EFTPS-Federal	132,698.77	
	Payroll - checks	125.15	
	Payroll - Direct Deposits	494,022.58	
	EFT State	0.00	
	Checks for Other Funds	17,100.00	
	Checks for Other Funds		
	Checks for Other Funds		
	Checks for Other Funds		
	Checks for Other Funds		
	Checks for Other Funds		
	Voided Checks	(3,621.61)	
TOTAL DISBURSEMENTS		$1,040,294.58	
ENDING BALANCE 10/31/2025			($367,820.01)

General Fund

BALANCE ON HAND, 10/01/2025 $1,815,065.34

RECEIPTS

10/1/2025	Interest	666.42	
10/3/2025	PS Tuition	150.00	
10/6/2025	Option Bus	1,480.00	
10/6/2025	PS Tuition	150.00	
10/8/2025	PS Tuition	1,350.00	
10/9/2025	PS Tuition	1,450.00	
10/9/2025	PS Tuition	300.00	
10/14/2025	State of Nebraska-Reimbursement of Substitut	175.00	
10/15/2025	DougCo-Prop tax	3,587.09	
10/15/2025	DougCo-MV tax	7,453.67	
10/15/2025	DougCo- Fines & Fees	89.36	
10/15/2025	DougCo-MV Prorate	107.22	
10/16/2025	State of Nebraska-HAL (03535)	8,138.00	
10/16/2025	WashCo-Prop Tax	34,788.14	
10/16/2025	Washco-MV tax	34,742.60	
10/20/2025	PS Tuition	150.00	
10/21/2025	PS Tuition	150.00	
10/21/2025	PS Tuition	150.00	
10/23/2025	PS Tuition	300.00	
10/24/2025	PS Tuition	200.00	
10/27/2025	PS Tuition	150.00	
10/29/2025	PS Tuition	150.00	
10/30/2025	PS Tuition	150.00	
10/31/2025	State of Nebraska-State Aid	$424,967.00	
10/31/2025	State of Nebraska-Medicaid Aug25	$1,805.28	
		$522,799.78	

TRANSFERS			
10/3/2025	From Deposit Account	157,347.93	
10/7/2025	From Deposit Account	5,177.64	
10/8/2025	From Deposit Account	676.13	
10/14/2025	From Deposit Account	2,752.96	
10/15/2025	From Deposit Account	1,128.00	
10/16/2025	From Deposit Account	20,819.76	
10/17/2025	From Deposit Account	98,511.24	
10/20/2025	From Deposit Account	362,706.81	
10/21/2025	From Deposit Account	1,779.29	
10/22/2025	From Deposit Account	10,479.74	
10/23/2025	From Deposit Account	6,830.20	
10/24/2025	From Deposit Account	126,478.54	
10/27/2025	From Deposit Account	1,237.78	
10/28/2025	From Deposit Account	535.97	
10/31/2025	From Deposit Account	57,737.64	
	From Deposit Account		
	From Deposit Account		
	From Deposit Account		
	From Deposit Account		
TOTAL TRANSFERS		$854,199.63	
DISBURSEMENTS			
	Transfer to CSI	$0.00	
	WCB - fees	$0.00	
	transfer to Depreciation Fund	($12,833.33)	
TOTAL DISBURSEMENTS		($12,833.33)	
ENDING BALANCE 10/31/2025			$1,470,832.16

INVESTMENTS		
BALANCE ON HAND, 10/01/2025		805,456.96
RECEIPTS *	684.32	
TRANSFERS		
DISBURSEMENTS		
ENDING BALANCE 10/31/2025		$806,141.28
Sub-total		$1,909,153.43
REVOLVING FUND - Washington County Bank		$7,000.00
GENERAL FUND - ENDING BALANCE 10/31/2025		$1,916,153.43
Account balance comparison from fiscal year 24-25	**$1,770,161.95**	

GENERAL FUND RECAP	
BEGINNING BALANCE	$2,428,697.24
TOTAL RECEIPTS	$523,484.10
TOTAL DISBURSEMENTS	$1,053,127.91
BALANCE ADJUSTMENT	$0.00
ENDING BALANCE	$1,899,053.43

GF BORROWED FROM	
LINE OF CREDIT	$0.00
BUILDING FUND	$0.00
S & D FUND	$0.00

BUILDING FUND - BALANCE ON HAND, 10/01/2025

Deposit Account			
BALANCE ON HAND, 10/01/2025			$876,589.92
RECEIPTS			
	WashCo-Prop Tax	2,903.33	
	Washco-AdjCo	1,137.15	
	Washco-Homestead		
	Washco-MV Prorate		
	WashCo-Property Tax Credit		
	WashCo-School Tax Credit		
	WashCo- Prop tax credit		
	WashCo-School Tax Credit		
	WashCo-Nameplate Capacity tax		
	WashCo-In-lieu-5% gross Rev		
	Interest	1,528.18	
TOTAL RECEIPTS		$5,568.66	
TRANSFERS			
TOTAL TRANSFERS		$0.00	
DISBURSEMENTS			
10/14/2025	100961 Peitzmeier Demolition	17,100.00	
TOTAL DISBURSEMENTS		$17,100.00	
ENDING BALANCE 10/31/2025			$865,058.58
INVESTMENTS -			
BALANCE ON HAND, 10/01/2025			$155,102.95
RECEIPTS			
10/31/2025	Interest	$131.78	
TOTAL RECEIPTS		$131.78	
TRANSFERS			
TOTAL TRANSFERS		$0.00	
DISBURSEMENTS			
ENDING BALANCE 10/31/2025			$155,234.73
BUILDING FUND			
BALANCE ON HAND, 10/31/2025			$1,020,293.31
	Account balance comparison from fiscal year 24-25	**$822,051.98**	

S & D FUND BALANCE ON HAND, 10/01/2025			$2,067,563.79
RECEIPTS			
	Interest	$0.00	
	General Fund	$12,833.33	
	General Fund (YE Replacement Sched)		
	General Fund (YE left over to be moved)		
TOTAL RECEIPTS		$12,833.33	
DISBURSEMENTS			
		$0.00	
S & D FUND BALANCE ON HAND, 10/31/2025			$2,080,397.12
	Account balance comparison from fiscal year 24-25	**$2,164,397.46**	

QUALIFIED CAPITAL PURPOSE FUND - BALANCE ON HAND, 10/01/2025

	QCP Bond account		$366,216.72
	Bond payment account (Wells Fargo)		
	Debt Service Reserve		$27,500.00
	total		$393,716.72
RECEIPTS			
QCP Bond Account			
	WashCo-Prop tax	725.80	
	WashCo-Prop tax		
	WashCo-adj Co	284.28	
	WashCo- Homestead		
	WashCo- Prorate MV		
	WashCo- Prop tax credit		
	WashCo- School tax credit		
	WashCo-Nameplate Capacity tax		
	WashCo-In-lieu-5% gross Rev		
		$1,010.08	
Debt Service reserve			
	Interest (Accrued)	$0.00	
		$0.00	
	Interest - Bond payment account	$0.00	
TOTAL RECEIPTS		$0.00	
DISBURSEMENTS			
QCP Bond Account			
	Computershare (Wells Fargo) - int payment	0.00	
	BOK - payment	0.00	
		$0.00	
Debt Service reserve			
		$0.00	
		$0.00	
Bond Payment Account (Wells Fargo)			
		$0.00	
TOTAL DISBURSEMENTS		$0.00	
	QCP Bond Account		$367,226.80
	Bond Payment Account (Wells Fargo)		$0.00
	Debt Service reserve		$27,500.00
QUALIFIED CAPITAL PURPOSE FUND BALANCE ON HAND, 10/31/2025			$394,726.80
	Account balance comparison from fiscal year 24-25	**$267,100.65**	

BOND FUND - BALANCE ON HAND, 10/01/2025			$1,435,984.69
RECEIPTS			
	WashCo-Prop tax	5,253.35	
	WashCo-Prop tax		
	WashCo-adj Co	2,075.57	
	WashCo- Homestead		
	WashCo- Prorate MV		
	WashCo- Prop tax credit		
	WashCo-School Tax Credit		
	WashCo-Nameplate Capacity tax		
	WashCo-In-lieu-5% gross Rev		
	WashCo-Prop tax		
		$7,328.92	
DISBURSEMENTS			
		$0.00	
BOND FUND - BALANCE ON HAND, 10/31/2025			$1,443,313.61
	Account balance comparison from fiscal year 24-25	**$1,449,375.74**	

INVESTMENTS		
BALANCE ON HAND, 10/01/2025		$1,798,683.69
RECEIPTS*	$1,528.18	
TRANSFERS		
DISBURSEMENTS		
ENDING BALANCE 10/31/2025		$1,800,211.87

Account Description	Annual Budget	Expenditures	Balance Remaining	Budget YTD Exp %	Monthly Expenditures	% of year passed
Salary - (1000)						
ACTIVITY WAGES	30,000	9,771	20,229	32.57%	8,112	
PARA WAGES	435,174	114,384	320,790	26.28%	69,320	
REGULAR SALARIES	6,221,800	1,013,251	5,208,549	16.29%	519,687	
STIPENDS	8,000	1,333	6,667	16.67%	667	
SUBSTITUTES	193,200	39,031	154,169	20.20%	28,606	
SUPERINTENDENT SALARY	154,096	25,335	128,761	16.44%	12,667	
	7,042,270	1,203,105	5,839,165	17.08%	639,059	16.67%
Benefits - (2000)						
HEALTH INSURANCE	1,613,458	269,782	1,343,676	16.72%	138,439	
LIFE INSURANCE	4,565	746	3,819	16.34%	389	
OTHER BENEFITS	17,021	2,843	14,178	16.71%	1,633	
RETIREMENT	567,632	86,032	481,600	15.16%	44,968	
SOCIAL SECURITY	539,667	91,075	448,592	16.88%	48,405	
TAX SHELTER ANNUITIES	2,500	287	2,213	11.49%	159	
UNEMPLOYMENT INS	3,000	-	3,000	0.00%	-	
WORKERS COMPENSATION	31,568	31,568	-	100.00%	-	
	2,779,411	482,333	2,297,078	17.35%	233,994	16.67%
Professional & Technical Services - (3000)						
AUDIT FEES	45,000	-	45,000	0.00%	-	
CONTRACTED SERVICES	118,000	17,195	100,805	14.57%	12,144	
LEGAL SERVICES	12,000	237	11,763	1.98%	77	
MILAGE TO PARENTS	10,000	1,491	8,509	14.91%	1,442	
MILAGE TO STAFF	5,000	91	4,910	1.81%	40	
PROFESSIONAL SERVICES	69,850	9,121	60,729	13.06%	5,546	
TECHNICAL SERVICES	-	-	-	0.00%	-	
TELECOMMUNICATIONS	29,500	30,452	(952)	103.23%	15,793	
	289,350	58,586	230,764	20.25%	35,042	16.67%
Purchased Property Services - (4000)						
CLEANING	120,000	20,971	99,029	17.48%	13,083	
CONSTRUCTION SERVICES	46,700	2,491	44,209	5.33%	2,455	
EQUIPMENT LEASE	56,600	8,604	47,996	15.20%	4,302	
NON-TECH REPAIR & MAINT	95,000	16,382	78,618	17.24%	9,158	
OTHER PROPERTY SERVICES	11,000	-	11,000	0.00%	-	
TECH REPAIR & MAINT	25,000	2,536	22,464	10.14%	1,025	
VEHICLE REPAIR & MAINT	-	-	-	0.00%	-	
WATER/SEWER	78,500	15,220	63,280	19.39%	10,401	
	432,800	66,204	366,596	15.30%	40,425	16.67%

2025.10 GF Expenditures Report

Account Description	Annual Budget	Expenditures	Balance Remaining	Budget YTD Exp %	Monthly Expenditures	% of year passed
Other Purchased Services - (5000)						
ADVERTISING	6,200	1,006	5,194	16.22%	862	
AP TRAVEL	1,050	23	1,027	2.15%	23	
TECH FOR INSTRUCTION-COMMUNICATIONS	-	-	-	0.00%	-	
CONTRACTED PUPIL TRANSPTN	-	-	-	0.00%	-	
POSTAGE	10,500	-	10,500	0.00%	-	
PRINTING	2,500	231	2,269	9.24%	231	
PROPERTY INSURANCE	160,422	160,422	-	100.00%	-	
TRAVEL	5,500	33	5,467	0.60%	-	
TUITION PD AGENCIES SPED	200,000	-	200,000	0.00%	-	
	386,172	161,714	224,458	41.88%	1,116	16.67%
Supplies - (6000)						
ACTIVITY	54,000	-	54,000	0.00%	-	
AP SUPPLIES	2,100	-	2,100	0.00%	-	
ART SUPPLIES	6,000	-	6,000	0.00%	-	
CAREER PLANNING SUPPLIES	12,000	1,364	10,636	11.36%	469	
DIGITAL INSTRUCTIONAL MATERIAL	37,000	8,346	28,654	22.56%	4,102	
ELECTRICITY	152,500	17,131	135,369	11.23%	17,131	
FINE ARTS SUPPLIES	500	-	500	0.00%	-	
GAS/OIL	46,500	1,187	45,313	2.55%	607	
INSTRUMENTAL SUPPLIES	2,750	420	2,330	15.27%	420	
LIBRARY BOOKS	9,000	2,623	6,377	29.14%	2,604	
LIBRARY PERIODICALS	2,200	996	1,204	45.25%	722	
MAINT OF PLANT SUPPLIES	16,000	302	15,698	1.89%	302	
NATURAL GAS	50,400	8,596	41,804	17.06%	4,298	
PBIS SUPPLIES	5,500	519	4,981	9.43%	126	
PE SUPPLIES	3,000	-	3,000	0.00%	-	
PERKINS SUPPLIES	-	-	-	0.00%	-	
REGULAR INSTRUCTION TECH SUPPLIES	2,100	7	2,093	0.33%	7	
SCIENCE SUPPLIES	3,500	549	2,951	15.70%	328	
STUDEN SUPPORT MUSIC SUPPLIES	7,500	777	6,723	10.36%	777	
STUDENT SUPPORT SUPPLIES	22,000	830	21,170	3.77%	497	
SUPPLIES	150,500	22,448	128,052	14.92%	12,077	
SUPPLIES - TIRES/PARTS	-	-	-	0.00%	-	
TECH SUPPLIES	-	-	-	0.00%	-	
TEXTBOOKS	15,000	1,487	13,513	9.92%	958	
TEXTBOOKS - REPLACEMENT SCHED	50,000	60	49,940	0.12%	-	
VOCAL MUSIC SUPPLIES	2,200	217	1,983	9.86%	217	
WEB/CLOUD BASED SOFTWARE	35,000	8,459	26,541	24.17%	8,242	
	687,250	76,318	610,932	11.10%	53,884	16.67%
Property - (7000)						
COMPUTER HARDWAR PERKINS	-	-	-	0.00%	-	
COMPUTER HARDWARE<$5000	27,200	2,667	24,533	9.81%	1,460	
COMPUTER SOFTWARE	6,600	-	6,600	0.00%	-	
FURN/EQUIP NONCAPITALIZED	84,470	5,315	79,155	6.29%	5,315	
TECH REPLACEMENT SCHED	154,000	25,666	128,334	16.67%	12,833	
VEHICLE ACQ NON BUS	-	-	-	0.00%	-	
VEHICLE ACQUISITION	87,600	488	87,112	0.56%	-	
	359,870	34,136	325,734	9.49%	19,608	16.67%

Account Description	Annual Budget	Expenditures	Balance Remaining	Budget YTD Exp %	Monthly Expenditures	% of year passed
Dues & Fees/Misc -(8000)						
ADDITIONAL SPENDING AUTHORITY	1,144,621	-	1,144,621	0.00%	-	
DUES & FEES	21,150	1,207	19,943	5.71%	934	
OBAMACARE PENALTY	5,000	-	5,000	0.00%	-	
OTHER MISCELLANEOUS EXP	9,000	728	8,272	8.09%	674	
	1,179,771	1,935	1,177,836	0.16%	1,608	16.67%
Food Service/Foundation - (9000)						
HEALTH INSURANCE	-	-	-	0.00%	-	
LIFE INSURANCE	-	-	-	0.00%	-	
OTHER BENEFITS	-	-	-	0.00%	-	
REGULAR SALARIES	-	-	-	0.00%	-	
RETIREMENT	-	-	-	0.00%	-	
SOCIAL SECURITY	-	-	-	0.00%	-	
TELECOMMUNICATIONS	-	-	-	0.00%	-	
TRANS TO LUNCH FUND	-	-	-	0.00%	-	
TRNS TO DEPRECIATION FUND	-	-	-	0.00%	-	
	-	-	-	0.00%	-	16.67%
Grand Total	13,156,894	2,084,332	11,072,562	15.84%	1,024,737	16.67%
Operations total (less debt & food service)	12,012,273	2,084,332	9,927,941	17.35%	1,024,737	16.67%

Fort Calhoun Community Schools - Cash Accounts

Fiscal year 2025-2026
9/1/25-8/31/2026

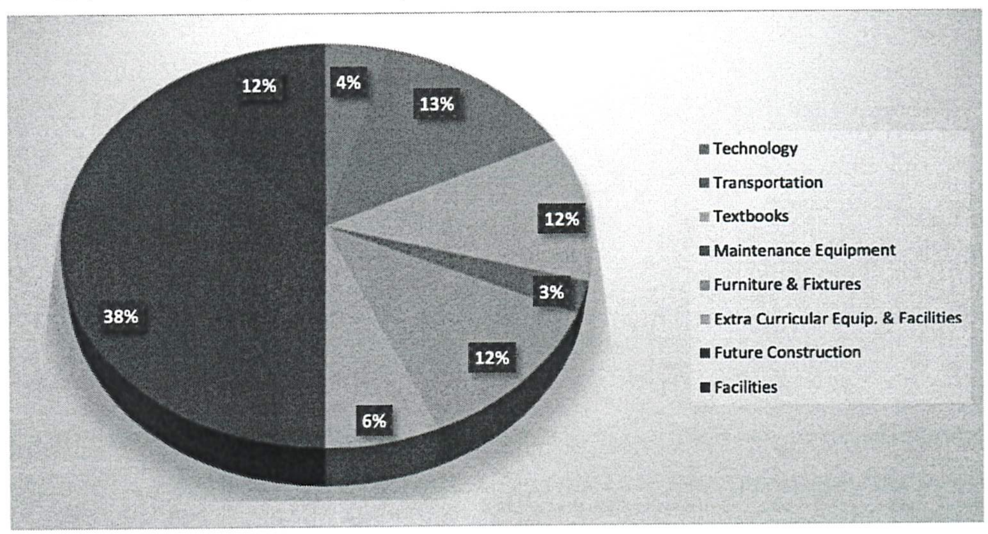
	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026	7/31/2026	8/31/2026
General Fund												
GF Checking	1,815,065.34	1,470,832.16										
GF - outstanding checks	(198,825.06)	(367,820.01)										
Investments	805,456.96	806,141.29										
sub-total	2,421,697.24	1,909,153.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revolving-WCB	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
total	2,428,697.24	1,916,153.44	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Building Fund												
Building Fund	876,589.92	865,058.57										
ICS investment - gym	155,102.95	155,234.73										
total	1,031,692.87	1,020,293.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
QCP Fund (Bonds)	366,216.72	367,226.80										
GP Bond Fund	1,435,984.69	1,443,313.61										
Savings & Depreciation	2,067,563.79	2,080,397.12										
Line of Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total assets	7,330,155.31	6,827,384.27	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Reconciliation by location												
Washington County Bank - deposit	4,762,736.78	4,426,616.41										
ICS Investment acct	2,759,243.60	2,761,587.88										
WCB - revolving account	7,000.00	7,000.00										
sub-total	7,528,980.38	7,195,204.29										
outstanding checks	(198,825.06)	(367,820.01)										
total deposits	7,330,155.32	6,827,384.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
difference	(0.02)	(0.02)	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Operating funds	7,330,155.31	6,827,384.27	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Fiduciary Funds:												
Activity/Student fee Fund	166,355.01	158,178.83										
Band	13,658.13	13,659.29										
Basketball - Boys	10,025.80	11,504.17										
Basketball - Girls	5,880.95	5,289.83										
Dance	7,606.80	6,344.18										
Grid Iron	3,257.39	3,902.39										
Running	4,464.63	3,409.65										
Wrestling - Boys	1,584.88	1,584.88										
Wrestling - Girls	993.11	1,000.20										
Volleyball	3,345.48	5,771.52										
Lunch Fund	137,767.84	157,848.20										
Total	354,940.02	368,493.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total cash/investments	7,685,095.33	7,195,877.41	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Prior year - Operating	6,560,131.16	6,445,587.78	5,175,643.52	4,445,431.22	4,748,781.46	4,157,203.60	5,603,926.12	5,804,295.66	7,064,015.26	8,058,691.37	7,069,478.33	6,522,376.96
Prior year - Fiduciary	358,510.02	361,363.22	359,616.96	326,538.90	327,072.92	343,358.98	307,427.80	290,246.18	279,289.80	307,353.13	310,690.01	332,992.46
Prior year - Total	6,918,641.18	6,806,951.00	5,535,260.48	4,771,970.12	5,075,854.38	4,500,562.58	5,911,353.92	6,094,541.84	7,343,305.06	8,366,044.50	7,380,168.34	6,855,369.42

Depreciation Fund - balance by sub-category

S&D Category	**Definitions**
Technology Fund	Servers, Radios, Cameras, phone systems, Chromebooks
Transportation Fund	Bus, Pick-ups, Vans
Textbooks	Textbooks, non-consumables
Maintenance Fund	Mowers, Tool Cat, Accessories
Furniture & Fixtures	Desks, Chairs, Tables, Blinds, PLC Equipment, Art, Walkie Talkie, etc
Extra- Curricular Equip	Band Uniforms, Sports Equipment, Risers, Mats, Kiln, Weights, Sound Systems, Misc.
Future Construction	Remaining Surplus Budget, Concrete, HVAC
Facilities	Track, Gym Floor, Turf, Misc.

S&D Ceiling 35% of Budget ($12.1M x 35%= $4.235M)

	Current balance (Total)	Technology	Transportation	Textbooks	Maintenance Equipment	Furniture & Fixtures	Extra Curricular Equip. & Facilities	Future Construction	Facilities
October 31, 2024	2,161,111.02	215,909.23	404,210.00	298,875.21	54,964.43	192,265.16	134,826.78	789,093.47	70,966.74
November 30, 2024	2,159,131.24	221,832.45	404,210.00	298,875.21	54,964.43	184,362.16	134,826.78	789,093.47	70,966.74
December 31, 2024	2,025,668.98	234,665.78	262,195.71	298,875.21	52,639.43	183,975.86	133,256.78	789,093.47	70,966.74
January 31, 2025	2,029,314.11	238,967.51	262,195.71	298,875.21	52,639.43	183,319.26	133,256.78	789,093.47	70,966.74
February 28, 2025	1,813,632.94	55,947.34	262,195.71	298,875.21	52,639.43	183,319.26	133,256.78	789,093.47	70,966.74
March 31, 2025	1,821,266.07	30,919.47	262,195.71	298,875.21	52,639.43	183,319.26	133,256.78	789,093.47	70,966.74
April 30, 2025	1,728,991.64	43,752.80	262,195.71	193,767.45	52,639.43	183,319.26	133,256.78	789,093.47	70,966.74
May 31, 2025	1,665,975.93	52,465.09	190,467.71	193,767.45	52,639.43	183,319.26	133,256.78	789,093.47	70,966.74
June 30, 2025	1,603,808.26	56,939.42	123,825.71	193,767.45	52,639.43	183,319.26	133,256.78	789,093.47	70,966.74
July 31, 2025	1,616,641.59	69,772.75	123,825.71	193,767.45	52,639.43	183,319.26	133,256.78	789,093.47	70,966.74
August 31, 2025	2,062,242.46	69,772.75	281,425.71	243,767.45	52,639.43	243,319.26	133,256.78	789,093.47	248,967.61
September 30, 2025	2,067,563.79	75,094.08	281,425.71	243,767.45	52,639.43	243,319.26	133,256.78	789,093.47	248,967.61
October 31, 2025	2,080,397.12	87,927.41	281,425.71	243,767.45	52,639.43	243,319.26	133,256.78	789,093.47	248,967.61



SCHOOL FOOD SERVICE REPORT — OCTOBER 2025 — NOVEMBER 2025 BOARD MEETING

		2025-26	2024-25	
RECEIPTS	Opening Cash Balance	$144,951.25	$168,086.33	
	Reimbursement Received	$13,064.31	$0.00	
	Lunch Receipts	$30,610.60	$26,205.35	
	Breakfast Receipts	$2,435.70	$2,386.80	
	A La Carte Receipts*	$8,276.30	$8,561.18	*Includes $ for Adult Thanksgiving Meals
	All Other	$681.52	$1,342.42	
	TOTAL RECEIPTS	$200,019.68	$206,582.08	
CASH EXPENDITURES	Food	$35,076.70	$36,456.27	
	Labor	$27,062.61	$19,585.79	
	Equipment/Repair	$0.00	$1,396.55	
	Supplies	$2,602.82	$1,284.80	
	Contracted Services	$0.00	$0.00	
	All Other	$71.67	$0.00	
	TOTAL EXPENSES	$64,813.80	$58,723.41	
	Closing Cash Balance	**$135,205.88**	**$147,858.67**	

Days Served 22

	Students	Adults	Total	Current/Last Month Average Daily-Students	Second Meals
Elementary-Lunch	5841	108	5949	265.50/263.85	6
Elementary-Breakfast	889	0	889	42.34/45.20	0
Secondary-Lunch	5700	148	5848	259.09/261.40	1696
Secondary-Breakfast	584	4	588	26.55/23.85	34

# Free Lunches	1044	# Free Breakfasts	324
# Reduced Price Lunches	373	# Reduced Breakfasts	72

2025.10 Lunch Expenditures Report

Account Discription	Annual Budget	YTD Expenditures	Balance Remaining	Budget YTD Exp %	Monthly Expenditures	% of 10 months passed
Salary - (1000)						
REGULAR SALARIES	168,387	38,525	129,862	23%	23,719	
	168,387	38,525	129,862	23%	23,719	20%
Benefits - (2000)						
HEALTH INSURANCE	0	4	(4)	0%	4	
LIFE INSURANCE	34	4	30	11%	0	
OTHER BENEFITS	11	0	11	0%	0	
RETIREMENT	13,273	2,474	10,799	19%	1,522	
SOCIAL SECURITY	12,356	2,954	9,402	24%	1,818	
TAX SHELTER ANNUITIES	0	0	0	0%	0	
	25,674	5,435	20,239	21%	3,344	20%
Professional & Technical Services - (3000)						
TELECOMMUNICATIONS	500	83	417	17%	42	
	500	83	417	17%	42	20%
Purchased Property Services - (4000)						
CONTRACTED SERVICES	1,988	0	1,988	0%	0	
SERVICES-REPAIR & MAINT	4,090	0	4,090	0%	0	
	6,078	0	6,078	0%	0	20%
Supplies - (6000)						
FOOD PURCHASED	293,040	68,518	224,522	23%	35,077	
SUPPLIES	16,060	4,012	12,048	25%	2,603	
	309,100	72,530	236,570	23%	37,680	20%
Property - (7000)						
FURNITURE & EQUIPMNT>5000	4,026	0	4,026	0%	0	
	4,026	0	4,026	0%	0	20%
Dues & Fees/Misc -(8000)						
DUES & FEES	300	30	270	10%	30	
OTHER MISCELLANEOUS EXP	3,609	0	3,609	0%	0	
	3,909	30	3,879	1%	30	20%
Grand Total	517,674	116,604	401,070	23%	64,814	20%

2025.10 Lunch Revenues Report

ACCOUNT	TITLE	BUDGET	YTD REVENUE	BALANCE	%	MONTHLY REVENUE	% of Year (10 month)
	LOCAL SOURCES						
01611	A LA CARTE RECEIPTS	60,000	14,086	45,914	23.48%	8,157	
01612	BREAKFAST RECEIPTS	24,000	4,681	19,319	19.50%	2,436	
01613	LUNCH RECEIPTS	231,202	63,539	167,663	27.48%	30,600	
01620	MISC RECEIPTS-FOOD SERVICE	15,000	1,094	13,906	7.30%	682	
01630	SPECIAL MILK PROGRAM	0	0	0	0.00%	0	
	LOCAL REIMBURSEMENT	330,202	83,400	246,802	25.26%	41,875	20.00%
	STATE SOURCES						
03150	STATE REIMB (NUTRITION)	2,248	0	2,248	0.00%	0	
	STATE REIMBURSEMENT	2,248	0	2,248	0.00%	0	20.00%
	FEDERAL SOURCES						
04210	FED NUTRITION PROGRAMS	135,155	19,873	115,282	14.70%	13,064	
	FEDERAL REIMBURSEMENT	135,155	19,873	115,282	14.70%	13,064	20.00%
	Grand Total	467,605	103,273	364,332	22.09%	54,939	20.00%

ACCOUNT	TITLE	BUDGET	YTD REVENUE	BALANCE	%	MONTHLY REVENUE
LOCAL SOURCES						
01100	LOCAL SOURCES PROPERTY TAX	6,161,057	992,548	5,168,509	16%	38,375
01120	LOCAL SOURCES OPPD IN LIEU	32,000	0	32,000	0%	0
01125	LOCAL SOURCES MOTOR VEHICLE TAX	420,000	88,478	331,522	21%	42,303
01323	LOCAL SOURCES TUITION OTHER DISTRICTS	0	0	0	0%	0
01370	LOCAL SOURCES PRESCHOOL TUITION & FEES	27,500	8,180	19,320	30%	4,800
01410	LOCAL SOURCES OPTION BUS	6,500	1,630	4,870	25%	1,480
01510	LOCAL SOURCES INTEREST ON INVESTMENTS	9,000	1,387	7,613	15%	666
01910	LOCAL SOURCES RENTAL-EQUIP & PROP	0	0	0	0%	0
01921	LOCAL SOURCES POLICE COURT FINES	0	0	0	0%	0
01990	LOCAL SOURCES MISC LOCAL RECEIPTS	0	500	(500)	0%	0
	TOTAL LOCAL SOURCES	6,656,057	1,092,722	5,563,335	16%	87,625
INTERIM/COUNTY SOURCES						
02110	INTERM/COUNTY SOURCES COUNTY FINES & LIC	30,000	220	29,780	1%	89
	TOTAL INTERIM/COUNTY SOURCES	30,000	220	29,780	1%	89
STATE SOURCES						
03110	STATE SOURCES STATE AID	4,249,668	849,934	3,399,734	20%	424,967
03120	STATE SOURCES SPED - SCHOOL AGE	770,000	373	769,627	0%	0
03125	STATE SOURCES SPED TRANSPORTATION	10,000	0	10,000	0%	0
03130	STATE SOURCES HOMESTEAD EXEMPTION	0	0	0	0%	0
03131	STATE SOURCES PROPERTY TAX CREDIT	0	13,090	(13,090)	0%	0
03133	STATE SOURCES NAMEPLATE CAPACITY TAX	0	0	0	0%	0
03134	STATE SOURCES PERSONAL PROP TAX CREDIT	0	0	0	0%	0
03180	STATE SOURCES PRO-RATE MOTOR VEHICLE	4,000	0	4,000	0%	0
03400	STATE SOURCES STATE APPORTIONMENT	85,000	0	85,000	0%	0
03535	STATE SOURCES HIGH ABILITY LEARNERS	0	8,138	(8,138)	0%	8,138
03540	STATE SOURCES STATE EARLY CHILDHOOD	0	0	0	0%	0
03551	STATE SOURCES CAREER EDUCATION	0	0	0	0%	0
03599	STATE SOURCES OTHER STATE CATEG PRGMS	0	0	0	0%	0
03990	STATE SOURCES OTHER STATE RECEIPTS	0	0	0	0%	0
	TOTAL STATE SOURCES	5,118,668	871,535	4,247,133	17%	433,105
FEDERAL SOURCES						
04505	FEDERAL SOURCES TITLE I	35,000	0	35,000	0%	0
04509	FEDERAL SOURCES TITLE IIA	100	0	100	0%	0
04516	FEDERAL SOURCES IDEA PRESCHOOL (619)	4,367	0	4,367	0%	0
04518	FEDERAL SOURCES IDEA BASE ENR/POV (611)	159,435	0	159,435	0%	0
04524	FEDERAL SOURCES OTH FED NON-CATEG RCPTS	0	0	0	0%	0
04525	FEDERAL SOURCES PERKINS	0	0	0	0%	0
04530	FEDERAL SOURCES OTH FED CATEG RECEIPTS	0	0	0	0%	0
04708	FEDERAL SOURCES MEDICAID IN PUBLIC SHOOL	5,000	1,805	3,195	36%	1,805
04709	FEDERAL SOURCES MEDICAID ADMINISTRATIVE	3,646	0	3,646	0%	0
04969	TITLE IV	0	0	0	0%	0
04998	FEDERAL SOURCES ESSER III	0	0	0	0%	0
	TOTAL FEDERAL SOURCES	207,548	1,805	205,743	1%	1,805
NON REVENUE SOURCES						
05200	NON REVENUE FUND TRANSFERS IN	0	(19,064)	19,064	0%	(41,560)
05320	NON REVENUE SALE OF PROPERTY	0	0	0	0%	0
05690	NON REVENUE OTH NON REVENUE RECEIPTS	0	175	(175)	0%	175
	TOTAL NON REVENUE SOURCES	0	(18,889)	18,889	0%	(41,385)
	OPERATING TOTAL	12,012,273	1,947,393	10,064,880	16%	481,239

Technology

ACCOUNT	Acct Title	Annual Budget	Monthly Expenditures	YTD Expenditures	Balance Remaining	Budget YTD Exp %	% of year
01.300.2.02580.258.11200	PARA WAGES	29,500	4,074	6,924	22,576	23.47%	
01.300.2.02580.258.11600	REGULAR SALARIES	117,685	7,250	14,500	103,185	12.32%	
01.300.2.02580.258.21600	HEALTH INSURANCE	38,218	0	0	38,218	0.00%	
01.300.2.02580.258.22XXX	SOCIAL SECURITY	11,480	878	1,662	9,818	14.47%	
01.300.2.02580.258.23XXX	RETIREMENT	13,066	923	1,747	11,319	13.37%	
01.300.2.02580.258.29600	OTHER BENEFITS	0	0	0	0	0.00%	
01.300.2.02580.258.29610	TAX SHELTER ANNUITIES	400	0	0	400	0.00%	
01.300.2.02580.258.29620	LIFE INSURANCE	44	0	0	44	0.00%	
01.300.2.02580.258.33000	PROFESSIONAL SERVICES	200	0	0	200	0.00%	
01.300.2.02580.258.33300	MILAGE TO STAFF	200	0	0	200	0.00%	
01.300.2.02580.258.38200	TELECOMMUNICATIONS	1,700	158	296	1,404	17.42%	
01.300.2.02230.258.53000	TECH FOR INSTRUCTION	0	0	0			
01.300.2.02580.258.58000	TRAVEL	500	0	0	500	0.00%	
01.300.2.02580.258.64100	DIGITAL INSTRUCTIONAL MATERIAL	37,000	0	540	36,460	1.46%	
01.300.2.02580.258.64300	WEB/CLOUD BASED SOFTWARE	35,000	8,242	8,459	26,541	24.17%	
01.300.2.02580.258.65000	TECH SUPPLIES	750	0	0	750	0.00%	
01.300.2.02580.258.73400	COMPUTER HARDWARE<$5000	21,000	1,460	2,667	18,333	12.70%	
01.300.2.02580.258.73410	TECH REPLACEMENT SCHED	154,000	12,833	25,666	128,334	16.67%	
01.300.2.02580.258.89000	OTHER MISCELLANEOUS EXP	0	0	0	0	0.00%	
	sub-total Technology	460,743	35,819	62,461	398,282	13.56%	16.67%
01.100.2.01200.122.73400	COMPUTER HARDWARE<$5000	1,700	0	0	1,700	0.00%	
01.200.2.01200.122.73400	COMPUTER HARDWARE<$5000	1,500	0	0	1,500	0.00%	
01.100.2.01200.122.73500	COMPUTER SOFTWARE	1,400	0	0	1,400	0.00%	
01.200.2.01200.122.73500	COMPUTER SOFTWARE	1,400	0	0	1,400	0.00%	
	sub-total SPED Departments	6,000	0	0	6,000	0.00%	16.67%
01.100.2.02410.241.73400	COMPUTER HARDWARE<$5000	1,500	0	0	1,500	0.00%	
01.300.2.02510.251.73400	COMPUTER HARDWARE<$5000	1,500	0	0	1,500	0.00%	
	sub-total Administrative Departments	3,000	0	0	3,000	0.00%	16.67%
Total expenditure by the District for computer hardware and software.							
	COMPUTER HARDWARE < $5000	181,200	14,293	28,333	152,867	15.64%	16.67%
	COMPUTER SOFTWARE	37,800	8,242	8,459	29,341	22.38%	16.67%

3058
Naming School Facilities and Property

The purpose of this policy is to establish the criteria and procedures for naming and renaming school district facilities or property.

Authority. The board shall have the authority to name all school district facilities or property. The board reserves the right to refuse to name any facility or piece of property and to make name changes at any time.

Definition. "Facilities or property" means any physical structure owned by the school, including any new, existing, or leased building; a wing of a building; any room; or other significant features or portion thereof such as a fountain, monument, plaza, garden, landscaped area, street, running course, running track, playing field, practice field, playing court, practice court, bench, memorial, or stage.

Committee or Administrative Review. Prior to formal naming action by the board, the matter may be referred to the superintendent or a school committee for consideration, review, and recommendation to the board.

Naming Criteria. The district may name facilities or property after the community, subdivision, or street on which the school is located; the geographic location of the school; or any significant landmark. The district may name facilities or property for an individual, family, or entity meeting at least one of the following criteria:

1. A faculty member, staff member, board member, alumni, volunteer, or other community member who has made an outstanding contribution to education, humanity, or community; or have displayed outstanding leadership; or be a person of historical significance; and who has been deceased for at least five years;
2. Financial donors who make a significant financial contribution to the school generally or to a specific school activity or program; and
3. Financial donors who make a significant financial contribution toward the construction of a new facility/property or facility/property renovation.

The district will not grant a naming right without the informed consent of the named party or his/her/its authorized representative.

Due Diligence Review. The board or its designee shall conduct a due diligence review of any proposed facility or property name to consider whether it is and will continue to be a positive and appropriate reflection on the school, whether the name conforms with the purpose and mission of the school, and whether there are any conflict of interest issues. The board or its designee shall also consult with district legal counsel to ensure that any proposed name complies with applicable policies, laws, and regulations and to determine if any proposed name would have an adverse impact on existing or future tax-exempt bond issues.

Renaming Facilities. Once established, the name of school district facilities or property generally shall not be changed absent compelling reason to do so as determined by the board. Compelling reasons include, but are not limited to, the person or entity or any of its officers, agents, or employees committing any act or doing anything which might tend to bring the person or entity or any of its officers, agents, or employees into public disrepute, contempt, scandal, or ridicule, or which might tend to reflect unfavorably on the district or if the continued use of the name is contrary to the educational mission of the district. The named party may, without refund of any consideration paid or provided, terminate his/her/its acceptance of the naming rights prior to the scheduled termination date upon request to and approval of the board. If the request is granted, the named party shall be solely responsible for all costs of removal of the names.

Current Facilities or Property. Facility and property names that exist at the time this policy is adopted shall remain in effect, subject to future renaming consistent with this policy.

Reviewed on: July 12, 2021
Adopted on: July 12, 2021
Reviewed on: November 10, 2025

4002
Drug Free Workplace

It is vitally important to have a healthy workforce that is free from the effects of illegal drugs. The use or possession of unlawful drugs in the workplace has a very detrimental effect upon safety and morale of the affected employee, coworkers, and the public at large; and on productivity and the quality of work.

Federal law requires this school district, as a recipient of federal funds, to maintain a drug-free workplace. The unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in the district's workplace is prohibited. The term "workplace" includes every location where district employees may be found during their working hours or while they are on duty, regardless of whether the location is within the geographic boundaries of the district. Any employee who violates this policy will be disciplined with measures up to and including discharge. The district may, in its sole discretion, require or allow an employee who violates this policy to participate in and satisfactorily complete a drug abuse assistance or rehabilitation program.

The district shall provide every current employee with a copy of this policy, and shall provide each newly hired employee with a copy upon hiring. Every employee shall be required to signify receipt of a copy of the policy in writing. All district employees must abide by this policy, including those who are not directly engaged in the performance of work pursuant to a federal grant.

Within five days after a conviction, an employee must notify the head of the department in which he or she is assigned of any conviction of a criminal drug statute for a violation occurring in the workplace. The failure to report such a conviction will result in dismissal. If the employee convicted of such an offense is engaged in the performance of work pursuant to the provisions of a federal grant, the district shall notify the grant agency within 10 days of receiving notice of a conviction from the affected employee or of receiving actual notice of such a conviction.

An employee who is convicted of violating any criminal drug statute for conduct that occurred in the workplace will be subject to disciplinary action, including but not limited to suspension or discharge. The district may, in its sole discretion, require the employee to participate in and satisfactorily complete a drug abuse assistance or rehabilitation program.

Adopted on: May 12, 2014
Revised on: October 9, 2017
Reviewed on: October 9, 2017
Reviewed on: July 12, 2021
Reviewed on: November 10, 2025

4003
Drug Policy Regarding Drivers

Policy Statement. Drivers for the school district must be free from drug and alcohol abuse, and the use of illegal drugs or improper use of alcohol is prohibited. The overall goal of drug and alcohol testing is to insure a drug-free and alcohol-free transportation environment, and to reduce accidents, injuries and fatalities.

Designated Contact. The school district has designated the Medical Review Officer as the individual any driver may contact with questions about this policy or the school district's drug testing program and procedures for drivers. This individual further maintains and will provide drivers informational materials concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or a controlled substances problem (the driver's or a co-worker's); and available methods of intervening when an alcohol or controlled substances problem is suspected, including confrontation, referral to any employee assistance program and/or referral to management.

Jerry Green may be contacted at 402-468-5591; jjgreen@ftcpioneers.org or in the district office at 5876 County Road P43, Fort Calhoun, NE. 68023.

Covered Drivers. Any person who operates a commercial motor vehicle on behalf of the school district is covered by this policy and the school district's drug testing program and procedures for drivers. All covered drivers must provide the school district a signed statement certifying that he or she has received a copy of this policy and related materials.

Covered Workday. A driver is required to comply with this policy and the terms of the school district's drug testing program and procedures for drivers at all times they are assigned, or may be assigned, to perform safety-sensitive functions. This includes all time from the time a driver begins to work or is required to be in readiness to work until the time he/she is relieved from work and all responsibility for performing work. Safety-sensitive functions include: (1) all time at a school district facility or property, contractor facility or property, or on any public property, waiting to be dispatched, unless the driver has been relieved from duty by the school district; (2) all time inspecting equipment as required by state or federal law or regulation and any and all other time inspecting, servicing, or conditioning any commercial motor vehicle; (3) all time spent at the driving controls of a commercial motor vehicle in operation; (4) all time, other than driving time, in or upon any commercial motor vehicle; (5) all time loading or unloading a vehicle, supervising, or assisting in the loading or unloading, attending a vehicle being loaded or unloaded, remaining in readiness to operate the vehicle, or in giving or receiving receipts for shipments loaded or unloaded; and (6) all time repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle.

Prohibited Conduct. No driver shall: (1) report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater; (2) use alcohol while performing safety-sensitive functions; (3) perform safety-sensitive functions within four hours after using alcohol; or (4) refuse to submit to a pre-employment controlled substance, a post-accident alcohol or controlled substance test, a random alcohol or controlled substances test, a reasonable suspicion alcohol or controlled substance test, a return-to-duty alcohol or controlled substances test, or a follow-up alcohol or controlled substance test required under state or federal law or this policy. No driver required to take a post-accident alcohol test shall use alcohol for eight hours following the accident, or until he/she undergoes a post-accident alcohol test, whichever occurs first.

No driver shall: (1) report for duty or remain on duty requiring the performance of safety sensitive functions when the driver uses any drug or substance identified in 31 CFR 1308.11 Schedule 1; (2) report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any non-Schedule I drug or substance that is identified in the other Schedules in 21 CFR part 1308 except when the use is pursuant to the instructions of a licensed medical practitioner who is familiar with the driver's medical history and has advised the driver that the substance will not adversely affect the driver's ability to safely operate a commercial motor vehicle; or (3) report for duty, remain on duty or perform a safety-sensitive function, if the driver tests positive or has adulterated or substituted a test specimen for controlled substances.

Types of Testing. Pursuant to regulations promulgated by the Department of Transportation (DOT), the district has implemented four types of testing: (1) pre-employment testing, (2) reasonable cause testing, (3) post-accident testing and (4) random testing.

Refusal to Submit to Testing. A driver shall not refuse to submit to testing. A driver will be considered to have refused to submit to testing if the driver fails to provide a sample or specimen necessary for testing upon a lawful request, consistent with the required testing protocols. The refusal to submit to the testing used by the district will be grounds for refusal to hire driver applicants and to terminate the employment of existing drivers.

Consequences for Violations. Any driver who becomes unqualified on the basis of violation of the terms of this policy will be subject to disciplinary action which may include termination of the driver's employment, and shall include the immediate removal from safety-sensitive functions in compliance with federal law. No driver tested pursuant to this policy and the school district's drug testing program and procedures who is found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform or continue to perform safety-sensitive functions until the start of the driver's next regularly scheduled duty period, but not less than 24 hours following administration of the test.

Return to Duty Process. A driver who has violated this policy or the school district drug testing program and procedures cannot again perform any safety-sensitive functions until and unless the employee completes the return-to-duty process, including the substance-abuse professional's (SAP) evaluation, referral, and recommended education or treatment. The school district will provide employees the relevant contact information for available and acceptable SAPs as necessary, but the school district is not required under the law to provide a SAP evaluation or any subsequent recommended education or treatment for a driver. Any driver completing the return-to-duty process must complete a return-to-duty test and test negatively.

Disqualification. Any applicant who tests positive for the presence of the following drugs is medically unqualified to drive and will not be considered for the position of driver: (1) marijuana, (2) cocaine, (3) opiates, (4) amphetamines, or (5) phencyclidine (PCP). Any district driver who tests positive shall be medically unqualified and removed from service immediately.

Pre-employment Testing. All applicants for employment must submit to drug and alcohol tests as a condition of being considered for employment.

Reasonable Cause Testing. The district shall have reasonable cause to require a driver to submit to drug testing when a driver manifests physical or physiological symptoms or reactions commonly attributed to the use of controlled substances or alcohol.

Post-Accident Testing. A driver who has been involved in a reportable accident must submit to drug and alcohol testing as soon as possible. A reportable accident includes any accident in which there is a fatality, a person is injured and must be treated away from the accident site, the driver receives a citation for a moving violation, or a vehicle is towed from the scene. The driver must notify the district immediately regarding any reportable accident.

Serious Injury to the Driver. If a driver is so seriously injured that he or she cannot submit to testing at or immediately after the time of the accident, the driver must provide the necessary authorization for the district to obtain hospital reports or other documents that would indicate whether there were controlled substances or alcohol in the driver's system.

Random Testing. All drivers will be subject to unannounced random testing for drugs and alcohol. The district or its agents will periodically select drivers at random for testing. A district official will notify a driver when his or her name has been selected and will instruct the driver to report immediately for testing. By its very nature, random selection may result in one driver being tested more than once in a 12-month period, while another driver may not be selected at all during the same 12 months.

Frequency of Random Testing. Under DOT regulations, the district must test at least 50 percent of its average number of driver positions for drugs and 25 percent of its average number of driver positions for alcohol each year. The tests must be unannounced and spread evenly throughout the year. DOT regulations also require that every driver selected at random must have his or her name placed back in the random pool for the next selection period.

Testing Procedure. All urine and blood specimens collected under the policy will be submitted to an approved laboratory for testing. Specimens that initially test positive for drugs will be subjected to a subsequent confirmation test before being reported by the laboratory as positive. All such specimens collected and submitted will be maintained securely to safeguard the validity of the test results and maintain the integrity of the testing process while ensuring the results are attributed to the correct driver.

Medical Review Officer. All laboratory test results will be reported by the laboratory to a medical review officer (MRO) designated by the district. Negative test results will be reported as such by the MRO to the district. Before reporting a positive test result to the district, the MRO will attempt to contact the driver to discuss the test result. If the MRO is unable to contact the driver directly, the MRO will contact a district official designated in advance by the district, who shall in turn contact the driver and direct the driver to contact the MRO. Upon being so directed, the driver shall contact the MRO immediately or, if after the MRO's business hours and the MRO is unavailable, at the start of the MRO's next business day. If required by DOT regulations, personal information collected and maintained pursuant to this policy shall be reported to the Clearinghouse by the MRO in the event of: (1) a verified positive, adulterated, or substituted drug test result; (2) an alcohol confirmation test with a concentration of 0.04 or higher; (3) a refusal to submit to any test required by this policy and the school district's drug testing program and procedures; (4) an employer's report of actual knowledge that a driver has used alcohol or controlled substances based on the employer's direct observation of the employee, information provided by the driver's previous employer(s), a traffic citation for driving a CMV while under the influence of alcohol or controlled substances or an employee's admission of alcohol or controlled substance use; (5) on duty alcohol use as prohibited above; (6) pre-duty alcohol use as prohibited above; (7) alcohol use following an accident as prohibited above; (8) controlled substance use as prohibited above; (9) a substance abuse professional report of the successful completion of the return-to-duty process; (10) a negative return-to-duty test; and (11) an employer's report of completion of follow-up testing.

Confidentiality. Pursuant to DOT regulations, individual test results for applicants and drivers will be released to the district and will be kept confidential unless the tested individual consents to their release or release is required by law (such as the release of information to the Clearinghouse.) Any person who has submitted to drug testing in compliance with this policy is entitled to receive the results of such testing upon timely written request.

Retesting. An individual who tested positive for the presence of drugs may request that the original sample be retested. The request for a retest must be submitted in writing on a form provided by the district within 3 working days of the district's notification to the individual that he or she has a positive test result. The individual making the request must pay all costs associated with the retest and transfer of the sample to another laboratory before the retest will be performed.

Adopted on: May 12, 2014
Revised on: June 8, 2020
Reviewed on: December 11, 2017
Reviewed on: June 8, 2020
Reviewed on: July 10, 2023
Revised on: July 10, 2023
Reviewed on: November 10, 2025

4004
Employment of Relatives, Domestic Partners and Significant Others

It is in the school district's best interest to hire the best qualified candidate for employment. However, the district must use sound judgment in hiring and placing employees who are closely related, reside together as domestic partners, or are involved in close relationships for the following reasons: avoiding conflict of interest and the appearance of a conflict of interest; avoiding favoritism and the appearance of favoritism; promoting collegiality among employees; minimizing lost productivity; easing the task of managing employees; avoiding friction and conflict when marriages or relationships break down; and avoiding claims of sexual harassment.

For the purposes of this policy, the term "relative" refers to a spouse, child, parent, sibling, grandparent, grandchild, aunt, uncle, first cousin, or corresponding in-law or "step" relation. "Domestic partner" refers to individuals who reside in the same household and are involved in a relationship, who may hold themselves out to the public as marital partners, but who are not legally married. "Significant others" refers to individuals who are dating or engaged to be married but may or may not reside together. This policy applies to all categories of employment including regular, temporary, and part-time classifications.

Generally, an employee's relative, domestic partner, or significant other should not be hired to work in the same department as the employee or in any other position in which the district believes a conflict or the appearance of a conflict may exist. Relatives, domestic partners, and significant others are permitted to work at the district provided one does not report directly to, supervise, or manage the other. The superintendent and/or board may make exceptions to this general rule.

Employees in a supervisory-subordinate relationship or employed in the same department who marry, become domestic partners, or become significant others while employed will be treated in accordance with these guidelines, and one of the employees will be transferred at the earliest practicable time. The transfer will be voluntary when possible. When a voluntary transfer is not possible, the superintendent will make the decision based upon the importance of each job, the needs of the district, and the availability of candidates to fill either position. The district shall endeavor to place the transferred employee in a position which is similar in terms of pay and benefits. The superintendent and/or board may make exceptions to this general rule. The superintendent and/or board may make exceptions to this general rule.

Adopted on: May 12, 2014
Reviewed on: December 11, 2017
Reviewed on: November 10, 2025

shaw, hull & navarrette
Certified Public Accountants
A Professional Corporation

INDEPENDENT AUDITORS' REPORT

Board of Education
Washington County School District No. 3
Fort Calhoun Community Schools
Fort Calhoun, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit and each major fund of Washington County School District No. 3, Fort Calhoun Community Schools ("School District"), as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit and each major fund of the School District, 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 described in Note 1.

Basis for Opinions

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

Emphasis of Matter - Basis of Accounting

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District'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 the School District'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.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2025, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District'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 School District's internal control over financial reporting and compliance.

Shaw, Hull & Navarrette

SHAW, HULL & NAVARRETTE
CERTIFIED PUBLIC ACCOUNTANTS

Fremont, NE
November 5, 2025

WASHINGTON COUNTY SCHOOL DISTRICT NO. 3
FORT CALHOUN COMMUNITY SCHOOLS
FORT CALHOUN, NEBRASKA
Schedule of Findings and Responses
For the Year Ended August 31, 2025

Part I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness identified?	______	Yes	X	No
Significant deficiency identified not considered to be a material weakness?	X	Yes	______	No
Noncompliance material to financial statements noted?	______	Yes	X	No

Part II - Financial Statement Findings Section

Reference Number	Significant Deficiency
2025-001	Preparation of Financial Statements

Condition:

The School District does not have an internal control system designed to provide for the preparation of financial statements being audited.

Criteria or Specific Requirement:

School District personnel should prepare financial statements to be used in the audit.

Effect:

Audit staff assisted with the preparation of the financial statements and accompanying disclosures.

Cause:

Personnel do not have the qualifications needed to completely prepare the financial statements and notes.

Questioned Cost:

None

Context:

This circumstance is not unusual in a school district of this size.

Recommendation:

It is the responsibility of management and those charged with governance to decide whether to accept the degree of risk associated with this condition because of cost or other considerations.

Views of Responsible Officials:

Management and those charged with governance will monitor the risk associated with this condition.

Reference Number	Significant Deficiency
2025-002	Segregation of Duties

Condition:

The School District does not have enough staff to implement certain internal controls that would be preferred to provide optimum segregation of duties.

Criteria or Specific Requirement:

A good system of internal control allows for segregation of duties between authorization, custody, record-keeping, and reconciliation.

Context:

Although there is some oversight from Board members, and there is division of certain duties, the members of management are still able to perform and oversee most accounting functions, including receipting and depositing of revenue, initiating and approving invoices, writing and signing checks, and preparation and review of financial reports.

Effect:

When one individual is able to perform multiple accounting functions, without oversight on a day-to-day basis, intentional or unintentional errors could be made and not detected, transactions could be reported in improper categories, and steps could be taken to cover up fraud.

Cause:

The School District has limited staffing resources with skills, experience, and competency to participate in the financial reporting process.

Recommendation:

While additional staff would be ideal to segregate the duties to a fuller extent, we realize that may not be possible due to limited resources. Therefore, we recommend that the Board and management continue to review, implement and monitor their financial procedures to segregate duties to the extent possible. We also encourage Board involvement in oversight, questioning transactions, and reviewing the financial reports monthly.

Views of Responsible Officials:

The School District will continue to monitor and review their financial procedures and policies, incorporating Board oversight as much as possible. Adding additional staff to provide a more robust system of internal control is not practical.

Reference Number	Significant Deficiency
2025-003	Bank Reconciliations

Condition:

Bank accounts were not completely reconciled on a monthly basis. In addition, material receipts and disbursements were not posted correctly.

Criteria or Specific Requirement:

Management is responsible for reconciling the accounts of the School District.

Effect:

This condition could result in undetected errors and irregularities and misstated interim financial reports. Multiple adjustments, including several material adjustments, to the School District's accounting records were proposed.

Cause:

Some audit adjustments were oversights due to lack of training or accounting procedures. Additional errors and mispostings were caused by the business manager not having a complete understanding of all procedures. The risk with this condition is that necessary adjustments to the financial statements to record material misstatements may be missed.

Questioned Cost:

None

Recommendation:

School District personnel should prepare bank reconciliations for all bank accounts and investments of the School District on a monthly basis. Adjustments or corrections should be posted on a timely basis to ensure that financial data provided to management and those charged with governance is complete and accurate and to ensure that the financial statements will not include material misstatements.

Views of Responsible Officials:

Management and those charged with governance have agreed to rectify and monitor the situation.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 3
FORT CALHOUN COMMUNITY SCHOOLS
FORT CALHOUN, NEBRASKA

Schedule of Prior Year Findings and Responses
For the Year Ended August 31, 2025

Prior year finding 2024-001 and 2024-002 are repeated again as 2025-001 and 2025-002 in the Schedule of Findings and Responses.

November Board Report

- Activities
  - Volleyball finished their season after losing to Falls City in Subdistrict play. The volleyball team lost 6 seniors this year; they tied the school record for wins in a season with 18.
    - **Emilee Thayer-Mencke 1st team, Sophie Weeks & Claire Pearson - Honorable Mention.**
  - Cross Country- Both Teams peaked at the right time!
    - **Qualified both girls and boys again this year! The boys finished 3rd and the girls finished 8th.**
    - **Chris Post-Whiteowl finished 13th**
  - Softball: Post-season awards
    - First Team All NCC: Izzy Greenough, Tacey Belina, Kayla Kratz
    - Honorable Mention: Izzy Nolan, Layla Pearson, Emily Warfield
    - All-State Honorees will be announced soon
  - Football has had a great season and traveled to Sidney in the quarterfinals of the state tournament. All-District, All-Area, and All-State teams will be announced at the conclusion of the football season.
  - The Winter Sports season is right around the corner.
    - High School Basketball and Wrestling- Monday, November 17 th
    - Junior High Boys Basketball- Monday, October 27th
    - Junior High Girls Wrestling-Monday, October 20th
    - Junior High Girls Basketball- Monday, January 20th
    - Junior High Boys Wrestling- Monday, January 20th
    - Winter Sports Parents meeting November 16 th 6pm at the high school
    - Winter Sports Pictures will be on November 22nd, 1:30

Thank you for your continued support,

Mr. Schleifer

Fort Calhoun Community Schools
Board of Education Meeting
November 10th, 2025
Nick Wemhoff

1. Parent-Teacher Conferences
    a. 59% attendance.
        i. 70% - Fall of 2024
        ii. 72% - Fall of 2023.
        iii. 64% - Fall of 2022.
        iv. 60% - Fall of 2021.

2. JRH attended the Middle-Level Sportsmanship Summit at UNL on November 3rd. Great experience for our students to listen to current Huskers speak. They stayed to watch the UNL women's basketball game.

3. November 11th - Veteran's Day Program.
    a. Thank you - Mr. Humphrey and Mr. Prauner along with SkillsUSA for their efforts.
    b. Meal for Veterans or active military + guest immediately following.

4. The POPP Lockin is scheduled for November 14.
    a. Thank you to Mrs. Hernandez and her committee for all their prep work.

5. PreACT for 8th graders is November 18th.

6. November 26 - 1:30 Dismissal
    a. No School November 27-28

7. Congrats to Connor Holmstedt for making it into All-State Band.

8. Upcoming Events
    a. November 19 - All Day Drama rehearsal
    b. November 20 - HS Thanksgiving Dinner
    c. November 20-22 - All-State Band in Lincoln
    d. November 24 - NCC One Act

FORT CALHOUN ELEMENTARY SCHOOL

Honoring tradition, empowering students, and preparing for real-world success

NOVEMBER ELEMENTARY BOARD REPORT - Mrs. Sara Horstman

1. Upcoming Building Events:
   a. November 10th through 25th - Elementary Canned Food Drive
   b. November 11th - Veteran Program - Elementary students participated by holding up pictures of their relatives while the band played the "Armed Forces Salute"
   c. November 13th - Elementary Music Program from 6:00 - 7:30 pm
   d. November 18th - Thanksgiving Feast
   e. November 21st - Little Pioneers Playgroup
   f. November 26th - Early Dismissal
   g. November 27th & 28th - No School for Staff and Students
   h. December 3rd - Preschool Advisory Meeting
   i. December 4th - 5th & 6th Grade Band Concert from 7:00 - 8:00 pm
2. Student Achievements:
   a. 35 4th - 6th grade students made the 2025-2026 Student Council
   b. Quarterly Celebration - Learning the Ropes on October 16th
      i. School Celebration vs. Grade Level
      ii. 98% of kindergarten - 6th grade students were able to attend
      iii. All preschool students earned a 30 minute obstacle course in the gym
3. Parent Teacher Conferences Information
   a. 398 conferences were scheduled for the 2025 Fall Elementary Conferences
   b. 99% of conferences scheduled were attended by parents/guardians
4. Planning for Winter Testing
   a. Dibels Testing (K - 6th Grade) from December 8th - 11th
   b. NWEA Map Testing (K- 6th Grade) from December 8th - 11th with make ups the following week.

Fort Calhoun Community Schools
Superintendent Report
Jerry Green
November 10th, 2025

Board Goals for 2025-2026

1. Continue to develop and revise a technology philosophy that will drive (guide) the district into the future.

2. To sustain effective and efficient use of resources focused on continuous improvement and support of student learning, safe and effective facilities, and model fiscal responsibility.

3. Commit to investing in hiring, development and retention using sustained measures to ensure a high-performing staff.

4. Communicate the district vision and sustain ongoing support of the continued improvement and growth of facilities, instruction, and learning needs for the students at Fort Calhoun Community Schools.

Negotiations:

- Our second meeting is November 11th.
- FCEA will make their first proposal.

Veteran's Day Program:

- Always a great program.
- Thanks to Skills USA for hosting the program.

Library Position Update:

- We have had one application.
- We held an interview on Thursday.

State Education Conference:

- November 20th at CHI Convention Center.
- I will leave the HS parking lot at 7:15 a.m. if you would like at ride.