Sutherland Public School District 55
Monday, November 9, 2026 7:00 PM

Regular Board Meeting Conference Room
P.O. Box 217
Sutherland, NE 69165

Agenda

1. Call the meeting to order
2. Flag salute
3. Open Meetings Law
4. Roll call
5. Recognition of Visitors/Public Comment
6. Reports
   6.a. Elementary Principal Report
   6.b. High School Principal Report
7. Superintendent Report
8. Board Reports
9. Treasurer's report
10. Consent Agenda
    10.a. Approval of Minutes - 10/12/26 Regular Meeting
    10.b. Approval of General Fund Bills - $506,557.13
    10.c. Approval of QCPUF Transfer - $450,000.00
11. Action Items
    11.a. Consider, discuss, and take all necessary action on approving the 2025-2026 school audit
    11.b. Consider, discuss, and take all necessary action on accepting the resignation of Bailey Guenin effective at the end of the 2026-2027 school year
    11.c. Consider, discuss, and take all necessary action on adopting the new Sutherland Emergency Operations Plan
    11.d. Consider, discuss, and take all necessary action on boring bids for track cameras
    11.e. Consider, discuss, and take all necessary action on lighting for the stage.
    11.f. Reveiw of Sutherland's Board of Education and Superintendent Goals
    11.g. Consider, discuss, and take all necessary action on Sutherland's Priority List
    11.h. Review and discuss roof top units and roof sections that will continue to be replaced
    11.i. Discuss Mr. Webster's Evaluation for December
12. Approve Board Members Who are Absent
13. Next meeting date and time
14. Adjournment

November Board Report

Family Literacy Night – November 3: We had a great turnout for Family Literacy Night last week!A special thank-you to **Mrs. Sandberg and Mrs. Wiess** for their leadership and hard work in organizing and leading this event.

We recognized Student of the Month winners for showing leadership, responsibility, and positive behavior throughout the school.

Student of the Month Winners:

- **PreK:** Renasmea Zogg / Grace Hansen
- **Kindergarten:** Tyson Aden
- **1st Grade:** Cora Hampton
- **2nd Grade:** Kip Samuelson
- **3rd Grade:** Leo Hampton / Clancee Daly
- **4th Grade:** Ashler Miller
- **5th Grade:** Reece Webster
- **6th Grade:** Kolton Foster

Looking Ahead

- **November 11:** Veterans Day Program – 10:00 AM
- **November 25–27:** Thanksgiving Break
- **December 7:** Elementary Christmas Concert

Finance Report

		Monthly Exp./Rev.		Last Year Bal.
General Fund				
Balance	10/1/2026	$3,242,445.70	10/1/2025	$3,271,512.21
Monthly Receipts		$300,161.69		$257,318.82
Payroll		$405,058.48		$397,438.08
Expenditures		$103,423.72		$107,767.74
Balance as of	11/1/2026	**$3,034,125.19**	11/1/2025	**$3,023,625.21**
Building Fund				
Balance	10/1/2026	$385,440.56	10/1/2025	$720,134.16
Monthly Receipts		$8,244.62		$7,932.69
Expenditures		$0.00		$0.00
Balance as of	11/1/2026	**$393,685.18**	11/1/2025	**$728,066.85**
QCPUF				
Balance	10/1/2026	$510,354.34	10/1/2025	$0.00
Monthly Receipts		$557.40		$0.00
Expenditures		$0.00		$0.00
Balance as of	11/1/2026	**$510,911.74**	11/1/2025	**$0.00**
Hot Lunch Fund				
Balance	10/1/2026	$35,329.59	10/1/2025	$38,512.50
Monthly Receipts		$22,033.50		$20,091.51
Expenditures		$25,900.26		$23,461.38
Balance as of	11/1/2026	**$31,462.83**	11/1/2025	**$35,142.63**
Depreciation				
Balance	10/1/2026	$1,198,280.24	10/1/2025	$1,046,801.82
Revenue		$3,073.23		$2,100.74
Expense		$0.00		$0.00
Balance	11/1/2026	**$1,201,353.47**	11/1/2025	**$1,048,902.56**
Activity				
Balance	10/1/2026	$166,201.97		
Revenue		$27,141.33		
Expense		$28,179.78		
Balance	11/1/2026	**$165,163.52**		
Revolving Business				
Balance	10/1/2026	$62,987.27		
Revenue		$42,187.78		
Expense		$40,578.50		
Balance	11/1/2026	**$64,596.55**		
Employee Benefit				
Balance	10/1/2026	$38,397.92		
Revenue		$43.80		
Expense		$0.00		
Balance	11/1/2026	**$38,441.72**		

MONTH	EXPENDITURES		TOTAL EXPENDITURES	LEFT TO SPEND MONTHLY
September	Gen.	$ 628,634.34	$ 628,634.34	$ 594,697.76
	Sped.	$ 43,408.27	$ 43,408.27	$ 66,973.17
October	Gen.	$ 441,517.97	$ 1,070,152.31	$ 671,758.27
	Sped.	$ 65,077.73	$ 108,486.00	$ 64,892.90
November	Gen.	$ 439,071.29	$ 1,509,223.60	$ 697,612.38
	Sped.	$ 67,485.84	$ 175,971.84	$ 64,604.80

TOTAL BUDGET OF EXPENDITURES (Gen. Fund) = $7,787,735.00

Total available to spend in general fund = $ 6,278,511.40

TOTAL BUDGET OF EXPENDITURES IN SPED FUND = $757,415.00

Total available to spend in the sped fund = $ 581,443.16

Receipt Number	Received From ID/Name	Receipt Date	Description	Receipt Key	Amount
Batch Description:	October 2026 General Receipts	Processing Month:	10/2026		
1	STATEOFNEB State of Nebraska	10/05/2026	distance ed	9219	2,000.00
2	STATEOFNEB State of Nebraska	10/09/2026	MIPS	9220	739.71
3	LCTREAS Lincoln County Treas	10/09/2026	tax collections	9221	195,656.27
4	STATEOFNEB State of Nebraska	10/19/2026	distance ed, hal	9222	21,147.50
5	HOTLUNCHFU Hot Lunch Fund	10/20/2026	hot lunch taxes	9223	1,886.50
6		10/22/2026	wolken, mcgraw, ncsa	9224	681.58
7	STATEOFNEB State of Nebraska	10/22/2026	title IIa, IV	9225	15,765.00
8	STATEOFNEB State of Nebraska	10/26/2026	title I	9226	3,878.00
9	HAYESCENTE Hayes Center Public Schools	10/27/2026	distance learning	9227	1,755.67
9.1	STATEOFNEB State of Nebraska	10/30/2026	state aid	9228	47,953.71
9.2	ADAMSBANKT Adam's Bank & Trust	10/30/2026	interest	9229	15.32
9.3	ADAMSBANKT Adam's Bank & Trust	10/30/2026	interest - ics	9230	8,679.71
9.4	NLAF Nebraska Liquid Asset Fund	10/30/2026	interest	9231	2.72
				Batch Total:	300,161.69
				Report Total:	300,161.69

Fund: 01 General Fund

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	Local Property Taxes	4,703,724.00	175,509.03	661,049.99	14.05	4,042,674.01
01 1115	Carline Tax	20,000.00	0.00	2,088.82	10.44	17,911.18
01 1120	Public Power Revenue	50,000.00	0.00	0.00	0.00	50,000.00
01 1125	Motor Vehicle	130,000.00	16,038.74	33,228.91	25.56	96,771.09
01 1140	Penalties & Interest on Taxes	0.00	0.00	0.00	0.00	0.00
01 1315	Tuition - Distance Education	18,000.00	1,755.67	3,511.34	19.51	14,488.66
01 1510	Interest on Investment	40,000.00	8,697.75	15,864.70	39.66	24,135.30
01 1910	Rent of School Facilities	6,600.00	550.00	1,100.00	16.67	5,500.00
01 1911	Local Fines & Fees	0.00	0.00	0.00	0.00	0.00
01 1925	Local Grants	7,000.00	0.00	9,327.00	133.24	(2,327.00)
01 1980	Refund Prior Year's Expenditures	0.00	0.00	0.00	0.00	0.00
01 1990	Other Local Revenue	3,000.00	131.58	1,910.67	63.69	1,089.33
	Subtotal: LOCAL RECIEPTS	4,978,324.00	202,682.77	728,081.43	14.63	4,250,242.57
01 2110	County Fines & Licen	20,000.00	4,108.50	8,638.12	43.19	11,361.88
01 2130	Other County Receipts	0.00	0.00	0.00	0.00	0.00
01 2210	ESU Stipends	0.00	0.00	0.00	0.00	0.00
	Subtotal: COUNTY AND ESU RECEIPTS	20,000.00	4,108.50	8,638.12	43.19	11,361.88
01 3110	State Aid	519,520.00	47,953.71	99,905.71	19.23	419,614.29
01 3120	Sp Ed Programs	350,000.00	0.00	0.00	0.00	350,000.00
01 3125	Sp Ed Transportation	5,000.00	0.00	0.00	0.00	5,000.00
01 3130	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
01 3131	Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01 3132	Personal Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01 3180	Pro Rate Motor Veh	6,000.00	0.00	0.00	0.00	6,000.00
01 3400	State Apportionment	40,000.00	0.00	0.00	0.00	40,000.00
01 3512	Distance Education	19,000.00	19,048.70	19,048.70	100.26	(48.70)
01 3535	High Ability Learner Grant	5,000.00	4,098.80	4,098.80	81.98	901.20
01 3540	Early Childhood Endowment Grant	0.00	0.00	0.00	0.00	0.00
01 3551	Career Education	7,500.00	0.00	0.00	0.00	7,500.00
01 3990	Other State Receipts	0.00	0.00	0.00	0.00	0.00
	Subtotal: STATE RECEIPTS	952,020.00	71,101.21	123,053.21	12.93	828,966.79
01 4310	REAP	35,286.00	0.00	0.00	0.00	35,286.00
01 4418	IDEA PEaK Projects	0.00	0.00	0.00	0.00	0.00
01 4421	IDEA ARP Base	0.00	0.00	0.00	0.00	0.00
01 4422	IDEA Preschool ARP	0.00	0.00	0.00	0.00	0.00
01 4505	Title I Part A	22,857.00	3,878.00	3,878.00	16.97	18,979.00
01 4509	Title II, Part A	5,058.00	5,765.00	5,765.00	113.98	(707.00)
01 4512	IDEA Preschool Base	0.00	0.00	0.00	0.00	0.00
01 4516	IDEA 619 Base/EP	2,138.00	0.00	0.00	0.00	2,138.00
01 4518	IDEA	67,930.00	0.00	72,164.00	106.23	(4,234.00)
01 4519	IDEA - Enrollment Poverty	0.00	0.00	0.00	0.00	0.00
01 4521	IDEA Nonpublic	2,123.00	0.00	0.00	0.00	2,123.00
01 4524	Other Federal Receipts	0.00	0.00	0.00	0.00	0.00
01 4525	Revision Grant	0.00	0.00	0.00	0.00	0.00
01 4530	Other Fed Receipts(PBiS)	0.00	0.00	0.00	0.00	0.00
01 4708	Medicaid in Public Schools	3,000.00	739.71	1,479.42	49.31	1,520.58
01 4709	MAAPS	3,000.00	0.00	0.00	0.00	3,000.00
01 4710	Local Grants	0.00	0.00	0.00	0.00	0.00
01 4969	Title IV Part A	10,000.00	10,000.00	10,000.00	100.00	0.00
01 4997	ESSER II	0.00	0.00	0.00	0.00	0.00
01 4998 0	ESSER III	0.00	0.00	0.00	0.00	0.00
	Subtotal: FEDERAL RECEIPTS	151,392.00	20,382.71	93,286.42	61.62	58,105.58
01 5200	Fund Transfers	0.00	0.00	0.00	0.00	0.00

Fund: 01 General Fund

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
	Subtotal: NON-REVENUE RECEIPTS	0.00	0.00	0.00	0.00	0.00
01 9000	Non Programmed Rec	0.00	1,886.50	3,118.92	0.00	(3,118.92)
01 9001	Interfund Loan From General	0.00	0.00	0.00	0.00	0.00
	Subtotal: NON-PROGRAM RECEIPTS	0.00	1,886.50	3,118.92	0.00	(3,118.92)
	Fund Total:	6,101,736.00	300,161.69	956,178.10	15.67	5,145,557.90

Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
01	General Fund					
01 1100 111 001	Teacher Salaries - HS	820,813.00	76,580.25	212,943.15	607,869.85	25.94
01 1100 111 002	Teacher Salaries - Elem	748,923.00	59,793.13	179,379.39	569,543.61	23.95
01 1100 112 001	Para Salaries - HS	12,693.00	1,094.32	4,819.89	7,873.11	37.97
01 1100 112 002	Para Salaries - Elem	104,240.00	11,017.70	32,016.38	72,223.62	30.71
01 1100 114 000	Tech Salary	95,607.00	7,967.23	23,901.69	71,705.31	25.00
01 1100 116 000	Nurse Salary	36,000.00	4,150.36	13,890.54	22,109.46	38.58
01 1100 123 001	Substitutes - HS	30,000.00	5,885.00	18,225.00	11,775.00	60.75
01 1100 123 002	Substitutes - Elem	35,000.00	8,185.00	19,455.00	15,545.00	55.59
01 1100 150 001	Add'l Comp Classified - HS	46,966.00	3,869.17	11,607.49	35,358.51	24.71
01 1100 151 001	Add'l Comp - Teachers HS	146,748.00	11,324.43	33,102.45	113,645.55	22.56
01 1100 151 002	Add'l Comp - Teachers Elem	38,072.00	1,886.61	5,659.83	32,412.17	14.87
01 1100 152 001	Add'l Comp - Paras HS	0.00	0.00	0.00	0.00	0.00
01 1100 152 002	Add'l Comp - Paras Elem	0.00	822.92	2,468.74	(2,468.74)	0.00
01 1100 211 001	Health Insurance - HS	193,265.00	13,684.75	40,893.37	152,371.63	21.16
01 1100 211 002	Health Insurance - Elem	163,563.00	10,988.71	32,983.39	130,579.61	20.17
01 1100 212 002	Health Insurance	0.00	0.00	0.00	0.00	0.00
01 1100 213 002	Sub Insurance	9,900.00	729.27	2,187.81	7,712.19	22.10
01 1100 214 000	Health Insurance - Tech	11,834.00	939.78	2,819.34	9,014.66	23.82
01 1100 216 000	Insurance - Nurse	0.00	0.00	0.00	0.00	0.00
01 1100 220 001	Social Security - Classifed HS	3,593.00	295.07	885.40	2,707.60	24.64
01 1100 221 001	Social Security - HS Teach	78,591.00	7,084.75	19,903.40	58,687.60	25.33
01 1100 221 002	Social Security - Elem Teach	65,315.00	5,130.14	15,390.37	49,924.63	23.56
01 1100 222 001	Social Security - HS Paras	972.00	83.71	368.71	603.29	37.93
01 1100 222 002	Social Security - Elem Paras	7,975.00	904.02	2,632.72	5,342.28	33.01
01 1100 223 001	Social Secuirty - HS Subs	2,300.00	450.09	1,394.09	905.91	60.61
01 1100 223 002	Social Security - Elem Subs	2,700.00	626.16	1,488.02	1,211.98	55.11
01 1100 224 000	Social Security - Tech	7,314.00	609.49	1,828.47	5,485.53	25.00
01 1100 226 000	Social Security - Nurse	2,755.00	317.51	1,062.63	1,692.37	38.57
01 1100 230 001	Retirement - Classified HS	600.00	68.80	206.40	393.60	34.40
01 1100 231 001	Retirement - HS Teach	96,641.00	5,834.27	17,414.14	79,226.86	18.02
01 1100 231 002	Retirement - Elem Teach	84,336.00	4,516.52	13,549.54	70,786.46	16.07
01 1100 232 001	Retirement - HS Paras	1,254.00	80.13	352.94	901.06	28.15
01 1100 232 002	Retirement - Elem Paras	10,296.00	796.11	2,328.99	7,967.01	22.62
01 1100 233 001	Retirement - HS Subs	1,400.00	223.35	483.65	916.35	34.55
01 1100 233 002	Retirement - Elem Subs	1,400.00	341.21	892.59	507.41	63.76
01 1100 234 000	Retirement - Tech	9,445.00	583.40	1,750.20	7,694.80	18.53
01 1100 236 000	Retirement - Nurse	3,557.00	303.91	1,017.15	2,539.85	28.60
01 1100 237 000	Retirement Inc Cont - Dist	0.00	0.00	0.00	0.00	0.00
01 1100 237 001	Retirement Inc Cont - HS	0.00	0.00	0.00	0.00	0.00
01 1100 237 002	Retirement Inc Cont - Elem	0.00	0.00	0.00	0.00	0.00
01 1100 281 001	Health Benefits - HS Teach	77,216.00	6,214.37	18,611.31	58,604.69	24.10
01 1100 281 002	Health Benefits - Elem Teach	80,771.00	7,240.23	21,727.84	59,043.16	26.90
01 1100 443 000	Rentals & Leases - Dist	5,000.00	0.00	4,051.05	948.95	81.02
01 1100 443 001	Rentals & Leases - HS	40,000.00	77.70	21,707.45	18,292.55	54.27
01 1100 443 002	Rentals & Leases - Elem	10,000.00	0.00	8,102.10	1,897.90	81.02
01 1100 580 000	Travel & Mileage - Dist	1,000.00	0.00	0.00	1,000.00	0.00
01 1100 580 001	Travel & Mileage - HS	250.00	0.00	0.00	250.00	0.00
01 1100 580 002	Travel & Mileage - Elem	250.00	0.00	0.00	250.00	0.00
01 1100 610 000	Instruction Supply - Dist	17,000.00	427.08	1,865.38	15,134.62	10.97
01 1100 610 001	Instructional Supply - HS	25,000.00	3,813.80	5,452.48	19,547.52	21.81
01 1100 610 002	Instructional Supply - Elem	23,000.00	220.07	2,815.47	20,184.53	12.24
01 1100 640 000	Instructional Textbooks - Dist	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 640 001	Instructional Textbooks - HS	20,000.00	0.00	121.58	19,878.42	0.61
01 1100 640 002	Instructional Textbooks - Elem	60,000.00	0.00	0.00	60,000.00	0.00
01 1100 643 000	Computer Software - Dist	25,000.00	0.00	2,055.02	22,944.98	8.22
01 1100 643 001	Computer Software - HS	5,000.00	0.00	4,755.60	244.40	95.11
01 1100 643 002	Computer Software - Elem	5,000.00	0.00	0.00	5,000.00	0.00
01 1100 650 000	Tech Supplies - Dist	12,000.00	872.53	4,955.67	7,044.33	41.30

Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
01 1100 650 001	Tech Supplies - HS	1,000.00	0.00	0.00	1,000.00	0.00
01 1100 650 002	Tech Supplies - Elem	1,000.00	0.00	0.00	1,000.00	0.00
01 1100 731 000	Equipment - District	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 731 001	Equipment - HS	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 731 002	Equipment - Elem	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 733 000	Furniture - District	1,000.00	0.00	0.00	1,000.00	0.00
01 1100 733 001	Furniture - HS	2,000.00	0.00	0.00	2,000.00	0.00
01 1100 733 002	Furniture - Elem	2,000.00	0.00	0.00	2,000.00	0.00
01 1100 734 000	Tech Equip - Dist	6,000.00	0.00	0.00	6,000.00	0.00
01 1100 734 001	Tech Equip - HS	6,000.00	0.00	0.00	6,000.00	0.00
01 1100 734 002	Tech Equip - Elem	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 890 000	Other Expense - Dist	13,000.00	50.00	1,162.94	11,837.06	8.95
01 1100 890 001	Other Expense - HS	6,000.00	45.00	629.90	5,370.10	10.50
01 1100 890 002	Other Expense - Elem	6,000.00	45.00	520.00	5,480.00	8.67
1100	REGULAR INSTRUCTIONAL PROGRAMS	3,339,555.00	266,173.05	817,836.66	2,521,718.34	24.49
01 1160 112 001	Poverty Instruction - HS	0.00	0.00	0.00	0.00	0.00
01 1160 112 002	Poverty Instruction - Elem	0.00	0.00	0.00	0.00	0.00
1160	PROVERTY PROGRAMS	0.00	0.00	0.00	0.00	0.00
01 1190 111 002	PreK Teacher Salary	47,400.00	3,950.00	11,850.00	35,550.00	25.00
01 1190 112 002	PreK Para Salary	10,800.00	2,486.56	7,038.73	3,761.27	65.17
01 1190 123 002	PreK Subs	0.00	0.00	0.00	0.00	0.00
01 1190 151 002	ADD'L COMP TEACHERS	700.00	0.00	0.00	700.00	0.00
01 1190 211 002	PreK Health Insurance	33,370.00	2,650.07	7,950.21	25,419.79	23.82
01 1190 221 002	PreK Social Security - Teach	3,626.00	302.18	906.54	2,719.46	25.00
01 1190 222 002	PreK Social Security - Para	1,537.00	190.22	538.47	998.53	35.03
01 1190 223 002	PK Substitute SS	0.00	0.00	0.00	0.00	0.00
01 1190 231 002	PreK Retirement - Teach	4,682.00	289.24	867.72	3,814.28	18.53
01 1190 232 002	PreK Retirement - Para	1,985.00	182.08	515.41	1,469.59	25.97
01 1190 237 002	PreK Retirement Inc Cont	0.00	0.00	0.00	0.00	0.00
01 1190 330 000	Pre K Transportation	200.00	0.00	0.00	200.00	0.00
01 1190 330 002	Pre K Training & Development	100.00	0.00	0.00	100.00	0.00
01 1190 580 002	Pre K Travel	100.00	0.00	0.00	100.00	0.00
01 1190 610 002	Pre K Supplies	1,200.00	0.00	0.00	1,200.00	0.00
01 1190 734 002	Pre K Computer Hardware	0.00	0.00	0.00	0.00	0.00
01 1190 890 002	PreK Other Expense	100.00	0.00	0.00	100.00	0.00
1190	EARLY CHILDHOOD ED PROGRAMS	105,800.00	10,050.35	29,667.08	76,132.92	28.04
01 1200 111 001	Sped Teacher Salaries - HS	68,335.00	5,694.58	17,083.74	51,251.26	25.00
01 1200 111 002	Sped Teachers Salary - Elem	68,335.00	5,694.58	17,083.74	51,251.26	25.00
01 1200 112 001	Sped Para Salaries - HS	69,600.00	7,579.00	22,587.54	47,012.46	32.45
01 1200 112 002	Sped Para Salaries - Elem	55,490.00	7,802.85	21,158.87	34,331.13	38.13
01 1200 123 001	Sped Sub Salaries - HS	3,500.00	531.25	1,211.25	2,288.75	34.61
01 1200 123 002	Sped Sub Salaries - Elem	3,500.00	350.00	1,200.00	2,300.00	34.29
01 1200 151 001	Sped Add'l Comp - HS	2,500.00	0.00	0.00	2,500.00	0.00
01 1200 151 002	Sped Add'l Comp - Elem	2,500.00	0.00	0.00	2,500.00	0.00
01 1200 211 001	Sped Health Ins.Teach - HS	28,711.00	2,261.86	6,929.20	21,781.80	24.13
01 1200 211 002	Health Insurance - Elem	0.00	0.00	0.00	0.00	0.00
01 1200 221 001	Sped Soc Sec Teach - HS	5,392.00	419.06	1,256.17	4,135.83	23.30
01 1200 221 002	Sped Soc Sec Teach - Elem	6,295.00	510.17	1,530.80	4,764.20	24.32
01 1200 222 001	Sped Soc Sec Para - HS	5,325.00	579.79	1,727.95	3,597.05	32.45
01 1200 222 002	Sped Soc Sec Paras - Elem	5,782.00	596.92	1,618.64	4,163.36	27.99
01 1200 223 001	Sped Soc Sec Subs - HS	268.00	40.59	92.62	175.38	34.56
01 1200 223 002	Sped Soc Sec Subs - Elem	268.00	26.78	91.81	176.19	34.26
01 1200 231 001	Sped Retire Teach - HS	6,965.00	416.98	1,250.94	5,714.06	17.96
01 1200 231 002	Sped Retire Teach - Elem	8,130.00	416.99	1,250.96	6,879.04	15.39
01 1200 232 001	Sped Retire Paras - HS	6,875.00	554.96	1,653.95	5,221.05	24.06
01 1200 232 002	Sped Retire Paras - Elem	7,466.00	571.35	1,549.35	5,916.65	20.75
01 1200 233 001	Sped Retire Subs - HS	100.00	1.56	7.78	92.22	7.78
01 1200 233 002	Sped Retire Subs - Elem	100.00	0.00	0.00	100.00	0.00
01 1200 237 001	Sped Retire Inc Cont-HS	0.00	0.00	0.00	0.00	0.00

Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
01 1200 237 002	Sped Retire Inc Cont-Elem	0.00	0.00	0.00	0.00	0.00
01 1200 281 001	Sped Teach Health Ben - HS	4,659.00	388.21	1,189.28	3,469.72	25.53
01 1200 281 002	Sped Teach Health Ben-Elem	13,559.00	1,129.84	3,389.52	10,169.48	25.00
01 1200 340 001	Professional Services - HS	10,820.00	900.90	2,702.72	8,117.28	24.98
01 1200 340 002	Professional Services - Elem	14,940.00	1,244.17	3,732.66	11,207.34	24.98
01 1200 591 001	Sped Services - HS	31,600.00	3,204.28	6,364.19	25,235.81	20.14
01 1200 591 002	Sped Services - Elem	73,250.00	1,312.36	2,407.70	70,842.30	3.29
01 1200 610 001	Sped Supplies - HS	7,500.00	0.00	3,059.50	4,440.50	40.79
01 1200 610 002	Sped Supplies - Elem	7,500.00	33.68	3,271.17	4,228.83	43.62
01 1200 643 000	Sped Software	2,000.00	0.00	0.00	2,000.00	0.00
01 1200 733 001	Sped Equipment - HS	2,000.00	0.00	0.00	2,000.00	0.00
01 1200 733 002	Sped Equipment - Elem	2,000.00	0.00	0.00	2,000.00	0.00
01 1200 890 001	Sped Other Exp - HS	10,000.00	112.86	112.86	9,887.14	1.13
01 1200 890 002	Sped Other Exp - Elem	10,000.00	320.04	660.04	9,339.96	6.60
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	545,265.00	42,695.61	126,174.95	419,090.05	23.14
01 1291 591 002	3-5 Special Ed Services	1,000.00	0.00	0.00	1,000.00	0.00
1291	Special Ed Ages 3-5	1,000.00	0.00	0.00	1,000.00	0.00
01 1292 591 002	Birth-2 Services	300.00	1,752.28	1,752.28	(1,452.28)	584.09
1292	Special Ed B-2	300.00	1,752.28	1,752.28	(1,452.28)	584.09
01 1300 111 001	Summer School	5,000.00	0.00	0.00	5,000.00	0.00
1300	Summer School	5,000.00	0.00	0.00	5,000.00	0.00
01 2110 643 000	Attendance Services	8,000.00	1,552.50	1,552.50	6,447.50	19.41
2110	ATTENDANCE AND SOCIAL WORK SERVICES	8,000.00	1,552.50	1,552.50	6,447.50	19.41
01 2120 111 000	Guidance Salary - Dist	77,025.00	6,418.75	19,256.25	57,768.75	25.00
01 2120 151 000	Guidance - Add'l Comp	8,109.00	594.65	1,783.95	6,325.05	22.00
01 2120 211 000	Guidance Health Ins	33,370.00	2,619.78	7,859.34	25,510.66	23.55
01 2120 221 000	Guidance Social Security	6,513.00	525.01	1,575.01	4,937.99	24.18
01 2120 231 000	Guidance Retirement	8,409.00	513.55	1,540.65	6,868.35	18.32
01 2120 237 000	Guidance Retire Inc Cont	0.00	0.00	0.00	0.00	0.00
01 2120 610 001	Pupil Support - HS	15,000.00	816.68	1,763.68	13,236.32	11.76
01 2120 610 002	Pupil Support - Elem	80,000.00	290.00	3,370.34	76,629.66	4.21
01 2120 890 001	Guidance Other Exp - HS	600.00	180.00	354.00	246.00	59.00
01 2120 890 002	Guidance Other Exp - Elem	300.00	0.00	0.00	300.00	0.00
2120	GUIDANCE SERVICES	229,326.00	11,958.42	37,503.22	191,822.78	16.35
01 2140 320 000	Mental Health Specialist	10,000.00	833.33	2,499.82	7,500.18	25.00
2140	Psychological Services	10,000.00	833.33	2,499.82	7,500.18	25.00
01 2141 591 001	Psychology Services - HS	26,220.00	2,184.80	6,554.40	19,665.60	25.00
01 2141 591 002	Psychology Services - Elem	26,220.00	2,184.80	6,554.40	19,665.60	25.00
2141	PSYCHOLOGICAL SERVICES	52,440.00	4,369.60	13,108.80	39,331.20	25.00
01 2151 591 001	Speech Services - HS	22,220.00	2,731.55	4,952.81	17,267.19	22.29
01 2151 591 002	Speech Services	78,970.00	9,872.96	18,349.51	60,620.49	23.24
01 2151 610 002	Speech Supplies	1,500.00	0.00	0.00	1,500.00	0.00
2151	SPEECH SERVICES	102,690.00	12,604.51	23,302.32	79,387.68	22.69
01 2161 591 001	Occupational Therapy - HS	2,640.00	263.79	527.58	2,112.42	19.98
01 2161 591 002	Occupational Therapy - Elem	36,940.00	3,956.85	7,649.91	29,290.09	20.71
2161	OCCUPATIONAL THERAPY	39,580.00	4,220.64	8,177.49	31,402.51	20.66
01 2171 591 001	Physical Therapy - HS	2,310.00	230.40	460.80	1,849.20	19.95
01 2171 591 002	Physical Therapy - Elem	13,830.00	1,612.80	2,995.20	10,834.80	21.66
2171	PHYSICAL THERAPY	16,140.00	1,843.20	3,456.00	12,684.00	21.41
01 2220 111 000	Library Salary	73,470.00	6,122.50	18,367.50	55,102.50	25.00
01 2220 151 000	Library Add'l Comp	5,728.00	106.47	319.41	5,408.59	5.58
01 2220 211 000	Libr Health Insur	28,711.00	2,261.86	6,785.58	21,925.42	23.63
01 2220 221 000	Libr Social Security	6,059.00	475.81	1,427.45	4,631.55	23.56
01 2220 231 000	Librarian Retirement	7,823.00	456.12	1,368.36	6,454.64	17.49
01 2220 237 000	Library Retire Inc Cont	0.00	0.00	0.00	0.00	0.00
01 2220 281 000	Library Health Benefit	4,659.00	388.21	1,164.63	3,494.37	25.00
01 2220 610 000	Library Supplies	1,000.00	0.00	0.00	1,000.00	0.00
01 2220 640 000	Library Books & Periodicals	5,000.00	0.00	0.00	5,000.00	0.00

Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
01 2220 641 000	Audio Visual Material	1,000.00	0.00	0.00	1,000.00	0.00
01 2220 650 000	Library Technology Supplies	2,500.00	0.00	0.00	2,500.00	0.00
01 2220 733 000	Library Furniture	500.00	0.00	0.00	500.00	0.00
01 2220 734 000	Library Tech Equipment	1,000.00	0.00	0.00	1,000.00	0.00
01 2220 890 000	Other Expense	300.00	50.00	50.00	250.00	16.67
2220 SCHOOL LIBRARY		137,750.00	9,860.97	29,482.93	108,267.07	21.40
01 2224 382 000	Distance Learning	23,000.00	0.00	23,000.00	0.00	100.00
2224 EDUCATIONAL TELEVISION SERVICES		23,000.00	0.00	23,000.00	0.00	100.00
01 2310 340 000	Superintendent Search	0.00	0.00	0.00	0.00	0.00
01 2310 520 000	Liability Insurance	17,700.00	0.00	17,698.00	2.00	99.99
01 2310 521 000	Board Fidelity Bond	100.00	0.00	0.00	100.00	0.00
01 2310 580 000	Board Mileage	500.00	0.00	0.00	500.00	0.00
01 2310 810 000	Board Supt Dues Fees	9,000.00	0.00	626.00	8,374.00	6.96
01 2310 890 000	Board Other Expense	4,000.00	520.00	679.00	3,321.00	16.98
2310 BOARD OF EDUCATION		31,300.00	520.00	19,003.00	12,297.00	60.71
01 2320 105 000	Superintendent Salary	135,850.00	11,320.83	33,962.49	101,887.51	25.00
01 2320 215 000	Superintendent Health Ins	33,370.00	2,650.07	7,950.21	25,419.79	23.82
01 2320 225 000	Superintendent Soc Sec	10,964.00	848.16	2,544.48	8,419.52	23.21
01 2320 235 000	Superintendent Retirement	14,156.00	828.96	2,486.88	11,669.12	17.57
01 2320 237 000	Supt Retire Inc Cont	0.00	0.00	0.00	0.00	0.00
01 2320 580 000	Supt. Travel & Mileage	500.00	0.00	0.00	500.00	0.00
01 2320 610 000	Supt Supplies	2,500.00	0.00	0.00	2,500.00	0.00
01 2320 733 000	Supt Furniture	1,000.00	0.00	0.00	1,000.00	0.00
01 2320 810 000	Supt Dues, Fees	4,500.00	0.00	1,110.00	3,390.00	24.67
01 2320 890 000	Supt. Other Expense	4,000.00	129.79	1,667.95	2,332.05	41.70
2320 EXECUTIVE ADMINISTRATION		206,840.00	15,777.81	49,722.01	157,117.99	24.04
01 2330 317 000	Legal Services	15,000.00	375.50	1,560.50	13,439.50	10.40
2330 DISTRICT LEGAL SERVICES		15,000.00	375.50	1,560.50	13,439.50	10.40
01 2410 110 001	Clerical Salary - HS	41,922.00	3,451.71	10,556.12	31,365.88	25.18
01 2410 110 002	Clerical Salary - Elem	32,484.00	3,019.35	9,874.52	22,609.48	30.40
01 2410 111 001	Principal Salary - HS	116,900.00	9,741.67	29,225.01	87,674.99	25.00
01 2410 111 002	Principal Salary - Elem	98,850.00	8,237.50	24,712.50	74,137.50	25.00
01 2410 130 001	Clerical Overtime - HS	0.00	0.00	0.00	0.00	0.00
01 2410 151 001	Principal Add'l Comp - HS	500.00	333.33	999.99	(499.99)	200.00
01 2410 151 002	Principal Add'l Comp - Elem	500.00	166.67	500.01	(0.01)	100.00
01 2410 211 001	Principal Health Ins - HS	28,712.00	2,261.86	6,785.58	21,926.42	23.63
01 2410 211 002	Principal Health Ins - Elem	33,370.00	2,650.07	7,950.21	25,419.79	23.82
01 2410 220 001	Clerical Soc Sec - HS	3,207.00	264.06	807.55	2,399.45	25.18
01 2410 220 002	Clerical Soc Sec - Elem	2,513.00	227.37	744.39	1,768.61	29.62
01 2410 221 001	Principal Soc Sec - HS	9,249.00	768.71	2,306.13	6,942.87	24.93
01 2410 221 002	Principal Soc Sec - Elem	7,715.00	640.90	1,922.70	5,792.30	24.92
01 2410 230 001	Clerical Retirement - HS	4,141.00	252.75	772.97	3,368.03	18.67
01 2410 230 002	Clerical Retirement - Elem	3,245.00	221.09	723.06	2,521.94	22.28
01 2410 231 001	Principal Retirement - HS	11,942.00	737.74	2,213.22	9,728.78	18.53
01 2410 231 002	Principal Retirement - Elem	9,962.00	615.40	1,846.20	8,115.80	18.53
01 2410 237 001	Prin Retire Inc Cont-HS	0.00	0.00	0.00	0.00	0.00
01 2410 237 002	Priin Retire Inc Cont-Elem	0.00	0.00	0.00	0.00	0.00
01 2410 281 001	Health Benefits - HS	4,659.00	388.21	1,164.63	3,494.37	25.00
01 2410 281 002	Health Benefits - Elem	0.00	0.00	0.00	0.00	0.00
01 2410 580 001	Principal Trave Exp - HS	500.00	0.00	147.59	352.41	29.52
01 2410 580 002	Principal Travel - Elem	500.00	0.00	0.00	500.00	0.00
01 2410 610 001	Principal Supply - HS	1,000.00	0.00	480.55	519.45	48.06
01 2410 610 002	Principal Supply - Elem	1,000.00	0.00	179.00	821.00	17.90
01 2410 733 001	Principal Furniture - HS	1,000.00	0.00	0.00	1,000.00	0.00
01 2410 733 002	Principal Furniture - Elem	1,000.00	0.00	0.00	1,000.00	0.00
01 2410 810 001	Dues & Fees - HS	1,250.00	0.00	920.00	330.00	73.60
01 2410 810 002	Dues & Fees - Elem	1,250.00	140.00	1,144.00	106.00	91.52
01 2410 890 001	Principal Other Exp - HS	1,250.00	0.00	1,699.09	(449.09)	135.93
01 2410 890 002	Principal Other Exp - Elem	1,250.00	0.00	1,200.00	50.00	96.00

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2410 OFFICE OF PRINCIPAL		419,871.00	34,118.39	108,875.02	310,995.98	25.93
01 2510 116 000	Bookkeeper Salary	70,304.00	5,948.80	17,655.43	52,648.57	25.11
01 2510 216 000	Bookkeeper Health Ins	21,893.00	1,738.63	5,215.89	16,677.11	23.82
01 2510 226 000	Bookkeeper Social Security	5,378.00	450.71	1,337.51	4,040.49	24.87
01 2510 236 000	Bookkeeper Retirement	6,944.00	435.60	1,292.82	5,651.18	18.62
01 2510 237 000	Retirement Inc Cont	0.00	0.00	0.00	0.00	0.00
01 2510 271 000	Workman Compensation	18,660.00	0.00	18,653.60	6.40	99.97
01 2510 286 000	Bookkeeper Health Ben	0.00	0.00	0.00	0.00	0.00
01 2510 315 000	Auditing Services	11,500.00	13,500.00	13,500.00	(2,000.00)	117.39
01 2510 382 000	Telephone	20,000.00	1,596.54	4,823.69	15,176.31	24.12
01 2510 443 000	Copiers	15,000.00	1,129.02	3,938.21	11,061.79	26.25
01 2510 531 000	Postage	4,000.00	313.90	313.90	3,686.10	7.85
01 2510 540 000	Advertising	3,000.00	148.48	991.98	2,008.02	33.07
01 2510 610 000	Office Supplies	1,200.00	0.00	0.00	1,200.00	0.00
01 2510 643 000	Office Software	16,000.00	0.00	0.00	16,000.00	0.00
01 2510 890 000	Other Expense	1,000.00	22.00	153.00	847.00	15.30
2510 GENERAL ADMIN-BUSINESS SERVICE		194,879.00	25,283.68	67,876.03	127,002.97	34.83
01 2610 410 000	Water & Sewer	22,000.00	1,281.37	4,085.61	17,914.39	18.57
01 2610 520 000	Property Insurance	57,550.00	0.00	57,523.70	26.30	99.95
01 2610 610 000	Supplies	45,000.00	3,879.40	21,755.32	23,244.68	48.35
01 2610 621 000	Fuel	105,000.00	6,667.85	22,010.19	82,989.81	20.96
01 2610 890 000	Other Expense	1,000.00	0.00	750.00	250.00	75.00
2610 MAINTENANCE & CUSTODIAL		230,550.00	11,828.62	106,124.82	124,425.18	46.03
01 2620 110 000	Custodial Salaries	184,862.00	11,458.78	31,778.43	153,083.57	17.19
01 2620 210 000	Health Insurance	86,778.00	5,849.03	13,023.37	73,754.63	15.01
01 2620 220 000	Social Security	16,514.00	874.58	2,429.03	14,084.97	14.71
01 2620 230 000	Retirement	21,322.00	839.07	2,239.68	19,082.32	10.50
01 2620 237 000	Custodian Retire Inc Cont	0.00	0.00	0.00	0.00	0.00
01 2620 280 000	Health Benefits	8,128.00	503.85	735.13	7,392.87	9.04
01 2620 431 000	Maintenance of Buildings	90,000.00	3,358.60	58,094.94	31,905.06	64.55
2620 OPERATION OF BUILDING		407,604.00	22,883.91	108,300.58	299,303.42	26.57
01 2630 431 000	Maintenance Of Groun	25,000.00	1,052.00	6,583.80	18,416.20	26.34
01 2630 890 000	Other Expense	4,000.00	0.00	0.00	4,000.00	0.00
2630 MAINTENANCE OF GROUNDS		29,000.00	1,052.00	6,583.80	22,416.20	22.70
01 2660 610 000	School Safety & Security	20,000.00	0.00	1,225.84	18,774.16	6.13
2660 SCHOOL SAFETY & SECURITY		20,000.00	0.00	1,225.84	18,774.16	6.13
01 2670 610 000	SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
2670 Safety		1,000.00	0.00	0.00	1,000.00	0.00
01 2710 110 000	Drivers Salary	85,000.00	9,342.55	25,703.34	59,296.66	30.24
01 2710 210 000	Health Insurance	12,000.00	1,010.70	3,032.10	8,967.90	25.27
01 2710 220 000	Driver Social Security	5,700.00	714.69	1,966.31	3,733.69	34.50
01 2710 230 000	Drivers Retire	5,500.00	395.62	1,084.88	4,415.12	19.73
01 2710 237 000	Drivers Retire Inc Cont	0.00	0.00	0.00	0.00	0.00
01 2710 280 000	Health Benefits	0.00	173.45	520.35	(520.35)	0.00
01 2710 332 000	Mileage To Parents	1,000.00	0.00	0.00	1,000.00	0.00
01 2710 519 000	Purchased Transporation	1,000.00	0.00	0.00	1,000.00	0.00
01 2710 520 000	Vehicle Liability Insurance	13,280.00	0.00	13,274.70	5.30	99.96
01 2710 626 000	Gas & Oil	25,000.00	2,394.57	7,089.88	17,910.12	28.36
01 2710 732 000	Vehicle Acquisition	85,000.00	0.00	0.00	85,000.00	0.00
01 2710 890 000	Other Expense	6,000.00	254.00	1,625.60	4,374.40	27.09
2710 TRANSPORTATION		239,480.00	14,285.58	54,297.16	185,182.84	22.67
01 2712 332 001	Sped Mileage - HS	500.00	0.00	0.00	500.00	0.00
01 2712 332 002	Sped Mileage - Elem	500.00	0.00	0.00	500.00	0.00
2712 Sped Transportation		1,000.00	0.00	0.00	1,000.00	0.00
01 2730 431 000	Vehicle Repairs & Maint	35,000.00	276.20	11,146.64	23,853.36	31.85
2730 Vehicle Servicing & Maintenance		35,000.00	276.20	11,146.64	23,853.36	31.85
01 3400 610 001	Local Grants - HS	5,000.00	0.00	1,544.98	3,455.02	30.90
01 3400 610 002	Local Grants - Elem	5,000.00	0.00	0.00	5,000.00	0.00

Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
3400 CATEGORICAL GRANTS FROM CORPORATIONS & O		10,000.00	0.00	1,544.98	8,455.02	15.45
01 3535 610 001	HAL Grant - HS	2,500.00	0.00	0.00	2,500.00	0.00
01 3535 610 002	HAL Grant - Elem	2,500.00	200.00	200.00	2,300.00	8.00
3535 HIGH ABILITY LEARNER		5,000.00	200.00	200.00	4,800.00	4.00
01 3551 610 001	Career Education	7,500.00	0.00	4,320.41	3,179.59	57.61
3551 CAREER EDUCATION		7,500.00	0.00	4,320.41	3,179.59	57.61
01 6200 111 002	Title I Part A Salaries	22,857.00	0.00	0.00	22,857.00	0.00
01 6200 211 002	Title I Part A Benefits	0.00	0.00	0.00	0.00	0.00
01 6200 221 002	Title I Part A SS	0.00	0.00	0.00	0.00	0.00
01 6200 231 002	Title I Part A Retirement	0.00	0.00	0.00	0.00	0.00
01 6200 237 002	Title I Part A Ret Inc Cont	0.00	0.00	0.00	0.00	0.00
01 6200 395 002	Contract Fee	0.00	0.00	1,828.56	(1,828.56)	0.00
6200 TITLE I PART A		22,857.00	0.00	1,828.56	21,028.44	8.00
01 6310 111 002	Title II Part A	10,000.00	0.00	0.00	10,000.00	0.00
01 6310 211 002	Title IIa Health Insurance	5,058.00	0.00	0.00	5,058.00	0.00
01 6310 281 002	Teacher Health Benefit	0.00	0.00	0.00	0.00	0.00
6310 TITLE II PART A		15,058.00	0.00	0.00	15,058.00	0.00
01 6406 395 002	IDEA 619 Base/EP 3-4	2,138.00	0.00	2,138.00	0.00	100.00
6406 IDEA 619 PRESCHOOL		2,138.00	0.00	2,138.00	0.00	100.00
01 6408 395 000	IDEA	67,930.00	12,040.98	22,934.04	44,995.96	33.76
6408 IDEA		67,930.00	12,040.98	22,934.04	44,995.96	33.76
01 6412 395 002	IDEA Nonpublic	2,123.00	0.00	0.00	2,123.00	0.00
6412 IDEA NONPUBLIC		2,123.00	0.00	0.00	2,123.00	0.00
01 6969 890 000	Title IV Part A	0.00	0.00	0.00	0.00	0.00
6969 Title IV Part A		0.00	0.00	0.00	0.00	0.00
01 6992 734 000	REAP	35,286.00	0.00	0.00	35,286.00	0.00
6992 REAP		35,286.00	0.00	0.00	35,286.00	0.00
01 8000 751 000	Student Fees Transfer	0.00	0.00	0.00	0.00	0.00
01 8000 912 000	Transfer to Hot Lunch	30,000.00	0.00	0.00	30,000.00	0.00
01 8000 913 000	Activity Transfer	20,000.00	0.00	0.00	20,000.00	0.00
8000 TRANSFERS (OUTGOING)		50,000.00	0.00	0.00	50,000.00	0.00
01 9000 890 000	Other Budget Authority	1,879,888.00	0.00	0.00	1,879,888.00	0.00
01 9000 900 000	Non-programmed Exp.	0.00	0.00	3,118.92	(3,118.92)	0.00
9000 NON-PROGRAM EXPENDITURES		1,879,888.00	0.00	3,118.92	1,876,769.08	0.17
01 9002 001 000	Interfund Loan - Bond	0.00	0.00	0.00	0.00	0.00
9002 Loan to Bond		0.00	0.00	0.00	0.00	0.00
		8,545,150.00	506,557.13	1,688,314.36	6,856,835.64	19.76
01 General Fund		8,545,150.00	506,557.13	1,688,314.36	6,856,835.64	19.76

Activity Fund Balance Report - Summary
10/1/2026 - 10/31/2026

Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance
Class of 2024	545.27	0.00	0.00	545.27
Class of 2025	2,449.97	0.00	0.00	2,449.97
Class of 2026	1,499.85	0.00	0.00	1,499.85
Class of 2027	2,592.86	47.59	0.00	2,545.27
Class of 2028	5,209.26	0.00	0.00	5,209.26
Class of 2029	9,403.19	300.00	0.00	9,103.19
Class of 2030	2,399.00	0.00	0.00	2,399.00
Class of 2031	1,875.30	0.00	199.19	2,074.49
Class of 2032	8,424.44	5,874.00	2,704.00	5,254.44
Class of 2033	0.00	0.00	0.00	0.00
Athletics	(5,687.11)	5,606.47	6,262.00	(5,031.58)
District #55	3,721.08	212.81	2,379.73	5,888.00
Host Site	0.00	0.00	0.00	0.00
Annual	2,877.16	0.00	0.00	2,877.16
FBLA	3,928.66	0.00	0.00	3,928.66
Greenhouse	50.82	0.00	0.00	50.82
Teacher's Fund	1,708.08	0.00	0.00	1,708.08
Band	6,290.43	0.00	0.00	6,290.43
Library	792.06	0.00	0.00	792.06
Veteran's Day	1,091.18	0.00	0.00	1,091.18
Honor Society	947.59	0.00	0.00	947.59
Industrial Arts	2,240.11	742.55	0.00	1,497.56
Show Choir	642.44	0.00	0.00	642.44
Concessions	2,405.21	1,684.52	5,093.77	5,814.46
Drama	6,592.68	2,307.70	809.25	5,094.23
Elementary Fund	475.03	0.00	0.00	475.03
Art Fund	771.62	0.00	0.00	771.62
Elementary Field Trips	226.00	204.00	0.00	22.00
Sports Media	407.08	0.00	577.00	984.08
Coat Fund	817.55	0.00	0.00	817.55
Weight Room	4,585.13	0.00	0.00	4,585.13
Student Council	690.13	24.70	0.00	665.43
Scholarship Fund	6,284.92	0.00	0.00	6,284.92
Fundraisers	353.50	0.00	0.00	353.50
Speech	4,310.22	0.00	0.00	4,310.22
5th Grade Field Trip	(1,659.90)	0.00	286.19	(1,373.71)
High School	39.92	0.00	0.00	39.92
Computer Fees	8,824.57	0.00	0.00	8,824.57
M. White Memorial	4,147.02	0.00	0.00	4,147.02
FFA	2,433.25	4,254.92	978.71	(842.96)
6th Grade Field Trip	2,884.86	600.00	0.00	2,284.86
Quiz Bowl	1,872.40	0.00	0.00	1,872.40
Computer Repair	867.01	0.00	0.00	867.01
Boys Basketball	6,345.34	1,903.95	823.30	5,264.69
Volleyball	9,477.42	3,077.97	3,332.00	9,731.45
FPS	83.22	0.00	0.00	83.22
Wrestling	7,092.13	0.00	0.00	7,092.13
Girls Basketball	6,182.75	0.00	0.00	6,182.75
Football	1,410.28	0.00	300.00	1,710.28
Track Memorials	500.00	0.00	0.00	500.00

Activity Fund Balance Report - Summary

10/1/2026 - 10/31/2026

Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance
Sunshine Committee	129.43	0.00	0.00	129.43
Playground	2,358.65	0.00	0.00	2,358.65
Employee Dress	2,019.94	4.00	4.00	2,019.94
Girls Wrestling	1,092.37	0.00	420.00	1,512.37
Instrument Rental Fee	184.18	0.00	0.00	184.18
Weight Room Renovation	2,758.07	0.00	0.00	2,758.07
Teacher Equipment	660.18	0.00	0.00	660.18
Box Tops	883.96	0.00	0.00	883.96
PBIS	4,058.91	0.00	0.00	4,058.91
Coffee Cart	315.05	0.00	0.00	315.05
Cross Country	2,543.08	0.00	300.00	2,843.08
Golf	5,011.14	0.00	0.00	5,011.14
Track	514.19	0.00	0.00	514.19
Science Club	1,404.87	0.00	0.00	1,404.87
Wellness	8,498.94	0.00	0.00	8,498.94
Faculty Coffee	94.48	0.00	0.00	94.48
Faculty Graduation	618.51	0.00	0.00	618.51
FCA	254.54	0.00	0.00	254.54
History	2,583.65	0.00	0.00	2,583.65
Cheer & Dance	-1430.13	1334.6	2672.19	-92.54
Ed Rising	226.98	0	0	226.98
	$ 166,201.97	$ 28,179.78	$ 27,141.33	$165,163.52

Minutes of the Board of Education
Sutherland Public School District 55
Monday, October 12, 2026 7:00 PM Central
Regular Board Meeting Conference Room
P.O. Box 217
Sutherland, NE 69165

Members

Present	Absent
_____ Presiding Officer	_____
_____ Secretary - Board of Education	_____
_____ Superintendent	_____
_____	_____
_____	_____
_____	_____

1. Call the meeting to order
Meeting was called to order at 7:00 p.m. by Janet Mueller. Notice of this meeting was published in the October 8, 2026 edition of The Courier Times and in three (3) separate locations in town.

2. Flag salute

3. Open Meetings Law
President Mueller stated that a copy of the open meetings law is posted on the bulletin board and a copy could be found in the official meeting book.

4. Roll call
Board Members:
Janet Mueller - present
Brandy Buscher - present
Shad Lantis - absent
Kyle Stevenson - present
Tom Kelly - present
Eric Peterka - present

School Personnel: Mr. Webster, Mrs. McConnell, Mr. Gunderson, Mr. Golden, and Alisha Morgan
Guests: 0

5. Recognition of Visitors/Public Comment

6. Reports

6.a. Elementary Principal Report
Mr. Gunderson reported that parent-teacher conferences were recently held with over 90% parent attendance. He also reported that the fourth grade went to the power plant and Stuhr museum for field trips and the fifth grade went to Camp Comeca. Lastly, congratulations to the following students for being selected as students of the month: Thaddeus, Maggie, Corbin, Jett, Tera, Kruz, Scarlett, Ziva, Jaxton, and Alexis.

6.b. High School Principal Report
Mrs. McConnell reported that homecoming week was very successful and would like to thank the community, senior parents, Andy Scott & crew, Adam's Bank & Trust, and parents for helping throughout the week at different activities. She also reported that the manufacturing class has been working hard at preparing inventory for production. The science club has been busy taking learning beyond the classroom. Congratulations to Bryer Brown for being selected to participate in the inaugural NSAA Student Content Creators Program. Lastly, she reported that IPG walkthroughs would be taking place later in the week and ELA is up for adoption this year.

7. Superintendent Report
Mr. Webster reported that Roterts have finished up the bathroom at the football field. He also reported that October is National Principals Month and Sutherland is lucky to have such hard-working and dedicated principals. He gave an update on the bathroom remodel and said that new sensors are being sent out from the manufacturer in California. Lastly, the next ADCO meeting will involve a round table with Nebraska Senators on October 22nd, and a legislative conference in Lincoln on January 24th and 25th.

8. Board Reports

9. Treasurer's report
Receipts are currently at 11% and should be at 8% and expenditures are currently at 14% and should be at 16.33%. Mr. Webster mentioned that the distance learning grant money usually received in September has been delayed due to an error and should be received in October.

10. Consent Agenda
Motion to approve consent agenda passed with a motion by Eric Peterka and a second by Brandy Buscher.
Brandy Buscher: Yes, Tom Kelly: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

10.a. Approval of Minutes - 9/14/26 Tax Request Hearing; 9/14/26 Budget Hearing; 9/14/26 Regular Meeting; 9/30/26 Special Meeting

10.b. Approval of General Fund Bills - $506,595.70

11. Action Items

11.a. Consider, discuss, and take all necessary action to approve the Sutherland Option Enrollment Resolution for the 2027-2028 school year in accordance with Nebraska Statute 79-238.
Approve the Sutherland Option Enrollment Resolution for the 2027-2028 school year in accordance with Nebraska Statute 79-238 passed with a motion by Tom Kelly and a second by Eric Peterka.
Brandy Buscher: Yes, Tom Kelly: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

11.b. Reminder that Mr. Webster's evaluation tool will start to be sent out within the next month.

12. Approve Board Members Who are Absent
Approve the absence of Shad Lantis from the October 12, 2026 regular meeting passed with a motion by Brandy Buscher and a second by Kyle Stevenson.
Brandy Buscher: Yes, Tom Kelly: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

13. Next meeting date and time
Set the next regular meeting for Monday, November 9, 2026 at 7:00 p.m. passed with a motion by Eric Peterka and a second by Tom Kelly.
Brandy Buscher: Yes, Tom Kelly: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson:Yes

The advertisement for this meeting will be published in The Courier Times the Thursday prior to the meeting and an agenda for such meeting will be available for public inspection at the administration office 3 days prior to the meeting.

14. Adjournment
Meeting adjourned at 7:20 p.m.

Payee Type: Vendor **Check Type:** Check **Checking Account ID:** 01

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
42837	11/09/2026				ALMQU	Almquist, Maltzahn, Galloway & Luth, P.C.	13,500.00
42838	11/09/2026				ALSLOCKSAF	Al's Lock & Safe	659.00
42839	11/09/2026				AMAZCAPISE	Amazon Capital Services	1,285.04
42840	11/09/2026				BLACHILEN	Black Hills Energy	1,000.00
42841	11/09/2026				BRUNZCATH	Cathy Brunz	153.13
42842	11/09/2026				CLEARFLY	Clearfly	1,069.23
42843	11/09/2026				COMFINN	Comfort Inn	139.00
42844	11/09/2026				COPELANE	Copeland Electric	202.00
42845	11/09/2026				THECOUR	The Courier Times	148.48
42846	11/09/2026				CULLWATE	Culligan Water Conditioning	100.00
42847	11/09/2026				DIVESAFECO	Diversified Safety & Compliance	129.00
42848	11/09/2026				EAKEOFFI	Eakes Office Product	831.49
42849	11/09/2026				ESU16	Esu #16	37,028.25
42850	11/09/2026				FLINN	Flinn Scientific Inc	893.79
42851	11/09/2026				GREAPLAI	Great Plains Comm In	403.95
42852	11/09/2026				HILINE	Hi-Line	266.90
42853	11/09/2026				HOMELEAS	Hometown Leasing	1,129.02
42854	11/09/2026				HOTLUN02	Hot Lunch Fund	715.00
42855	11/09/2026				JWPEPPE	J.W. Pepper & Son Inc.	367.59
42856	11/09/2026				KSB	KSB School Law	375.50
42857	11/09/2026				ROGLATH	Roger Lathrop	400.00
42858	11/09/2026				LINCCO	Lincoln County Clerk	27.11
42859	11/09/2026				MATHOLYM	Mathematics Olympiads for Elementary	200.00
42860	11/09/2026				MATHSON	Matheson Tri-Gas Inc	898.03
42861	11/09/2026				MCCOPSYCSO	McConnell Psychological Solutions	7,348.00
42862	11/09/2026				MCCOKENN	Kenny McConnell	1,700.00
42863	11/09/2026				MCI	MCI Residential Service	80.00
42864	11/09/2026				MENARDS	Menards - North Platte	631.39
42865	11/09/2026				MRDHVAC	Mr. D's Heating & Air Conditioning	724.50
42866	11/09/2026				NDE	Nebraska Department of Education	280.00
42867	11/09/2026				NPPD	Nebraska Public Power District	5,667.85
42868	11/09/2026				ONESOUR	One Source	22.00
42869	11/09/2026				PRONFUEL	Pronto Fuel, LLC	2,236.59
42870	11/09/2026				QUADFIN	Quadient Finance USA, Inc.	242.97
42871	11/09/2026				ROTEPLUM	Rotert Plumbing	275.10
42872	11/09/2026				SCOTWELD	Scotty's Welding	573.60
42873	11/09/2026				STAPADV	Staples Advantage	1,015.90
42874	11/09/2026				SUPESUDS	Super Suds Car Wash	9.30
42875	11/09/2026				SUPESANI	Superior Sanitation	450.00
42876	11/09/2026				SUTHFARMAU	Sutherland Farm & Auto Supply	1,672.14
42877	11/09/2026				TSREPAIR	T & S Repair	1,552.50
42878	11/09/2026				USBANK	U.S. Bank	1,815.18
42879	11/09/2026				UNITECH	Unitech	754.15
42880	11/09/2026				UNK	University of Nebraska Kearney	125.00
42881	11/09/2026				VERIZON	Verizon Wireless	43.36
42882	11/09/2026				VILLOFSU	Village Of Sutherland	1,281.37

Checking Account ID:	01	Void Total:	0.00	Total without Voids: 90,422.41
Check Type Total:	Check	Void Total:	0.00	Total without Voids: 90,422.41
Payee Type Total:	Vendor	Void Total:	0.00	Total without Voids: 90,422.41
	Grand Total:	Void Total:	0.00	Total without Voids: 90,422.41

Payroll	$416,134.72
Expenditures	90,422.41
TOTAL	$506,557.13

PO Number / Account Number	Invoice Number	Vendor Name / Detail Description	Invoice Date	Amount
Checking Account ID 01	Fund Number 01	General Fund		
	39461	Al's Lock & Safe	11/05/2026	659.00
01 2620 431 000		supplies	659.00	
Total Al's Lock & Safe			659.00	
	42051	Almquist, Maltzahn, Galloway & Luth, P.C.	11/05/2026	13,500.00
01 2510 315 000		audit	13,500.00	
Total Almquist, Maltzahn, Galloway & Luth, P.C.			13,500.00	
	20261105	Amazon Capital Services	11/05/2026	1,285.04
01 1200 610 002		ipad cases	33.68	
01 1100 610 002		supplies	83.05	
01 1100 610 001		supplies	243.80	
01 1100 610 000		supplies	51.98	
01 1100 650 000		supplies	872.53	
Total Amazon Capital Services			1,285.04	
	20261105	Black Hills Energy	11/05/2026	1,000.00
01 2610 621 000		natural gas	1,000.00	
Total Black Hills Energy			1,000.00	
	20261105	Brunz, Cathy	11/05/2026	153.13
01 2120 610 001		reimburse expenses	153.13	
Total Brunz, Cathy			153.13	
	20261105	Clearfly	11/05/2026	1,069.23
01 2510 382 000		phone lease	1,069.23	
Total Clearfly			1,069.23	
	83165819	Comfort Inn	11/05/2026	139.00
01 1200 890 002		mtss room	139.00	
Total Comfort Inn			139.00	
	6931	Copeland Electric	11/05/2026	202.00
01 2630 431 000		repairs	202.00	
Total Copeland Electric			202.00	
	20261105	Courier Times, The	11/05/2026	148.48
01 2510 540 000		advertising	148.48	
Total Courier Times, The			148.48	
	20261105	Culligan Water Conditioning	11/05/2026	100.00
01 2610 610 000		rentals	100.00	
Total Culligan Water Conditioning			100.00	
	26-112396	Diversified Safety & Compliance	11/05/2026	129.00
01 2710 890 000		annual membership	129.00	
Total Diversified Safety & Compliance			129.00	
	20261105	Eakes Office Product	11/05/2026	831.49
01 2610 610 000		custodial supplies	831.49	
Total Eakes Office Product			831.49	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
	20261105	Esu #16	11/05/2026	37,028.25
01 2220 890 000		workshop	50.00	
01 2151 591 001		speech	2,731.55	
01 2151 591 002		speech	9,872.96	
01 2161 591 001		OT	263.79	
01 2161 591 002		OT	3,956.85	
01 2171 591 001		PT	230.40	
01 2171 591 002		PT	1,612.80	
01 1200 591 001		owls	3,204.28	
01 1200 591 002		supervision	1,312.36	
01 6408 395 000		early childhood	12,040.98	
01 1292 591 002		birth - 2 services	1,752.28	
Total Esu #16			37,028.25	
	20261105	Flinn Scientific Inc	11/05/2026	893.79
01 1100 610 001		supplies	893.79	
Total Flinn Scientific Inc			893.79	
	20261105	Great Plains Comm In	11/05/2026	403.95
01 2510 382 000		telephone	403.95	
Total Great Plains Comm In			403.95	
	20261105	Hi-Line	11/05/2026	266.90
01 2730 431 000		oil changes	266.90	
Total Hi-Line			266.90	
	20261105	Hometown Leasing	11/05/2026	1,129.02
01 2510 443 000		copier lease	1,129.02	
Total Hometown Leasing			1,129.02	
	20261105	Hot Lunch Fund	11/05/2026	715.00
01 1100 890 001		subs	45.00	
01 1100 890 002		subs	45.00	
01 2120 610 001		coverage	335.00	
01 2120 610 002		coverage	290.00	
Total Hot Lunch Fund			715.00	
	20261105	J.W. Pepper & Son Inc.	11/05/2026	367.59
01 1100 610 001		music	367.59	
Total J.W. Pepper & Son Inc.			367.59	
	22808	KSB School Law	11/05/2026	375.50
01 2330 317 000		legal services	375.50	
Total KSB School Law			375.50	
	INV0088	Lathrop, Roger	11/05/2026	400.00
01 2630 431 000		spread fertilizer	400.00	
Total Lathrop, Roger			400.00	
	20261105	Lincoln County Clerk	11/05/2026	27.11
01 2120 610 001		security	27.11	
Total Lincoln County Clerk			27.11	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
	12370	Mathematics Olympiads for Elementary	11/05/2026	200.00
01 3535 610 002		elementary enrollment	200.00	
Total Mathematics Olympiads for Elementary			200.00	
	20261105	Matheson Tri-Gas Inc	11/05/2026	898.03
01 1100 443 001		rental	77.70	
01 1100 610 001		supplies	820.33	
Total Matheson Tri-Gas Inc			898.03	
	20261105	McConnell Psychological Solutions	11/05/2026	7,348.00
01 2140 320 000		services, director, early childhood	833.33	
01 2141 591 001		psychology services	2,184.80	
01 2141 591 002		psychology services	2,184.80	
01 1200 340 001		sped director	900.90	
01 1200 340 002		sped director	900.90	
01 1200 340 002		early childhood	343.27	
Total McConnell Psychological Solutions			7,348.00	
	503846	McConnell, Kenny	11/05/2026	1,700.00
01 2620 431 000		replace caulking around old windows on r	1,700.00	
Total McConnell, Kenny			1,700.00	
	20261105	MCI Residential Service	11/05/2026	80.00
01 2510 382 000		long distance	80.00	
Total MCI Residential Service			80.00	
	20261105	Menards - North Platte	11/05/2026	631.39
01 2610 610 000		supplies	516.07	
01 1100 610 001		supplies	115.32	
Total Menards - North Platte			631.39	
	20261105	Mr. D's Heating & Air Conditioning	11/05/2026	724.50
01 2620 431 000		repairs	724.50	
Total Mr. D's Heating & Air Conditioning			724.50	
	T000823626	Nebraska Department of Education	11/05/2026	280.00
01 1200 890 002		MTSS conference	140.00	
01 2410 810 002		MTSS conference	140.00	
Total Nebraska Department of Education			280.00	
	20261105	Nebraska Public Power District	11/05/2026	5,667.85
01 2610 621 000		electricity	5,667.85	
Total Nebraska Public Power District			5,667.85	
	2022218845	One Source	11/05/2026	22.00
01 2510 890 000		background check	22.00	
Total One Source			22.00	
	20261105	Pronto Fuel, LLC	11/05/2026	2,236.59
01 2710 626 000		gas	2,236.59	
Total Pronto Fuel, LLC			2,236.59	
	Q2594111	Quadient Finance USA, Inc.	11/05/2026	242.97

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
01 2510 531 000		postage lease	242.97	
Total Quadient Finance USA, Inc.			242.97	
	4689	Rotert Plumbing	11/05/2026	275.10
01 2620 431 000		water to science room	275.10	
Total Rotert Plumbing			275.10	
	20261105	Scotty's Welding	11/05/2026	573.60
01 1100 610 001		supplies	573.60	
Total Scotty's Welding			573.60	
	20261105	Staples Advantage	11/05/2026	1,015.90
01 1100 610 000		supplies	375.10	
01 1100 610 001		supplies	503.78	
01 1100 610 002		supplies	137.02	
Total Staples Advantage			1,015.90	
	1606	Super Suds Car Wash	11/05/2026	9.30
01 2730 431 000		vehicle wash	9.30	
Total Super Suds Car Wash			9.30	
	8548400O	Superior Sanitation	11/05/2026	450.00
01 2630 431 000		pottie rental	450.00	
Total Superior Sanitation			450.00	
	20261105	Sutherland Farm & Auto Supply	11/05/2026	1,672.14
01 2610 610 000		supplies	1,672.14	
Total Sutherland Farm & Auto Supply			1,672.14	
	13042	T & S Repair	11/05/2026	1,552.50
01 2110 643 000		inspections	1,552.50	
Total T & S Repair			1,552.50	
	20261105	U.S. Bank	11/05/2026	1,815.18
01 2310 890 000		strategic planning mtg	520.00	
01 2120 890 001		conference	180.00	
01 2120 610 001		conference	301.44	
01 2610 610 000		supplies	5.55	
01 1100 610 001		supplies	295.59	
01 1200 890 001		field trip	112.86	
01 2710 626 000		gas	157.98	
01 2510 531 000		postage	70.93	
01 1200 890 002		conference	41.04	
01 2320 890 000		other exp	129.79	
Total U.S. Bank			1,815.18	
	20261105	Unitech	11/05/2026	754.15
01 2610 610 000		supplies	754.15	
Total Unitech			754.15	
	57-16520	University of Nebraska Kearney	11/05/2026	125.00
01 2710 890 000		category a bus training	125.00	
Total University of Nebraska Kearney			125.00	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
	20261105	Verizon Wireless	11/05/2026	43.36
01 2510 382 000		cell phone	43.36	
Total Verizon Wireless			43.36	
	20261105	Village Of Sutherland	11/05/2026	1,281.37
01 2610 410 000		water & sewer	1,281.37	
Total Village Of Sutherland			1,281.37	
Fund Number 01			90,422.41	
Checking Account ID 01			90,422.41	

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

SCHEDULE OF CLASSIFICATION OF PAYROLLS BY NCCI CODES AND PAYROLLS IN TOTAL

August 31, 2026

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold
Grant M. Harden

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of
Sutherland Public Schools - District #55
Lincoln County, Nebraska

We have audited the accompanying schedule of classification of payrolls by NCCI Codes and payrolls in total for Sutherland Public Schools - District #55 for the year ended August 31, 2026.

In our opinion, the schedule of classification of payrolls by NCCI Codes and payrolls in total referred to above presents fairly, in all material respects the payroll base of Sutherland Public Schools - District #55 for NASB ALICAP premiums for the year ended August 31, 2026, in accordance with the modified cash basis of accounting per the interlocal agreement with the NASB All Lines Interlocal Cooperative Aggregate Pool (ALICAP).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Information section of our report. We are required to be independent of Sutherland Public Schools - District #55 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 opinion.

Emphasis of Matter – Basis of Accounting

The schedule of classification of payrolls by NCCI Codes and payrolls in total was prepared by Sutherland Public Schools - District #55 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, to comply with the provisions of the agreement referred to above. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Information

Management is responsible for the preparation and fair presentation of the schedule in accordance with the provisions of the interlocal agreement between the District and ALICAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

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Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

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In preparing the schedule, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Sutherland Public Schools - District #55's ability to continue as a going concern within one year after the date that the schedule is available to be issued.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 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 schedule.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, 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 schedule.
- 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 Sutherland Public Schools - District #55'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 evaluating the overall presentation of the schedule.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sutherland Public Schools - District #55'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.

Report on the Audit of the Financial Statements

We have audited, 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, the financial statements of Sutherland Public Schools - District #55's as of and for the year ended August 31, 2026, and our report thereon, dated October 23, 2026, expressed an unmodified opinion on those financial statements.

AMGL, P.C.

Grand Island, Nebraska
October 23, 2026

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

SCHEDULE OF CLASSIFICATION OF PAYROLLS
BY NCCI CODES AND PAYROLLS IN TOTAL
For the Year Ended August 31, 2026

Class Code		Total Payroll*
8868	Professional Employees, Teachers, Administrators, Aides and Clerical	$ 3,039,628
9101	Custodians, Cooks, and all other employees	251,063
7380	Bus Drivers	81,575
	Total Payroll	$ 3,372,266

*Total gross payroll before deductions.

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

_____
Signature

_____
Date

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

August 31, 2026

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AMGL
CPAs & Advisors

SHAREHOLDERS:
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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Sutherland Public Schools - District #55
Lincoln County, 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, each major fund, and the aggregate remaining fund information of Sutherland Public Schools - District #55 as of and for the year ended August 31, 2026, and the related notes to the financial statements, which collectively comprise the School District's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutherland Public Schools - District #55, as of August 31, 2026, 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 A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sutherland Public Schools - District #55 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

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

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Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note A, and for determining that 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 Sutherland Public Schools - District #55'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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Sutherland Public Schools - District #55'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 Sutherland Public Schools - District #55's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sutherland Public Schools - District #55's financial statements. The accompanying combining nonmajor fund financial statements and Activity Fund statement of cash receipts, disbursements, and fund balance are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information described in the second sentence of this paragraph is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2026, on our consideration of Sutherland Public Schools - District #55'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 Sutherland Public Schools - District #55'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 Sutherland Public Schools - District #55's internal control over financial reporting and compliance.

AMGL, P.C.
Grand Island, Nebraska
October 23, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Sutherland Public Schools - District #55's annual financial report presents management's discussion and analysis (MD&A) of the District's financial performance during the fiscal year ended August 31, 2026. Please read the MD&A in conjunction with the entire financial report, which immediately follows this section.

DETAILED ANALYSIS (PART I)

- General Fund revenues were $6,358,589, which were $2,412 more than expenses.
- General Fund operational costs were $6,356,177, a 5.7 percent increase from the prior year.
- Sutherland Public Schools - District #55 student average daily membership decreased by 17 students (6.5 percent) to 246.

OVERVIEW OF THE FINANCIAL STATEMENTS

This audited annual financial report consists of three sections: management's discussion and analysis (MD&A) [this section], the financial statements, and supplementary and other information. The financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status. The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the district-wide statements.
- The *governmental funds statements* show how basic services such as regular and special education were financed in the *short-term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short-* and *long-term* financial information about the activities the District operates *like a business*, such as Nutrition Services.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of supplementary and other information that further explains and supports the financial statements with a comparison of the District's budget for the year and various other supporting schedules and statements.

FINANCIAL SUMMARY

Net Position

The District's combined net position was higher on August 31, 2026 than it was the year before, increasing 2.1 percent to $8,337,059. The increase in the District's financial position came primarily from its governmental activities, the net position of which increased from $8,120,950 to $8,297,082 in 2026. The net position of the District's business-type activities decreased from $45,858 to $39,977 in 2026.

Summary Statements of Net Position

	August 31, 2026	August 31, 2025
Current Assets	$ 6,415,232	$ 5,783,871
Capital Assets	2,542,697	2,516,429
Total Assets	8,957,929	8,300,300
Long-term Liabilities	547,247	100,119
Current Liabilities	73,623	33,373
Total Liabilities	620,870	133,492
Net Position:		
Net Investment in Capital Assets	1,921,827	2,382,937
Restricted	1,167,148	718,676
Unrestricted	5,248,084	5,065,195
Total Net Position	$ 8,337,059	$ 8,166,808

Governmental Activities

A summary of the governmental receipts and expenses follows:

	Year Ended August 31, 2026	Year Ended August 31, 2025	Increase (Decrease)
Receipts:			
Charges for services	$ 223,954	$ 279,176	$ (55,222)
Operating grants	744,976	649,064	95,912
Taxes (property, motor vehicle, and other)	5,116,094	5,070,588	45,506
State aid	445,581	500,485	(54,904)
Other	281,537	274,185	7,352
Total receipts	6,812,142	6,773,498	38,644
Expenses:			
Instruction	3,564,063	3,539,051	25,012
Support services:			
Pupils	157,177	156,237	940
SPED	199,631	162,812	36,819
Staff	147,631	140,330	7,301
General administration	232,532	207,418	25,114
School administration	383,792	388,182	(4,390)
Business	192,259	188,808	3,451
Building and grounds	427,431	482,382	(54,951)
Pupil transportation	437,205	246,064	191,141
State programs	20,186	15,903	4,283
Federal programs	116,954	130,105	(13,151)
Extracurricular activities	241,282	277,797	(36,515)
Fees on long-term debt	12,150	-	12,150
Depreciation - unallocated	473,717	442,371	31,346
Transfer to Nutrition Fund	30,000	65,000	(35,000)
Total expenses	6,636,010	6,442,460	193,550
Increase in net position	$ 176,132	$ 331,038	$ (154,906)

Total receipts increased $38,644 (0.6 percent), due primarily to an increase of $95,912 in operating grants.

Total expenses increased $193,550 (3.0 percent), due primarily to an increase of $191,141 in transportation.

Business-type Activities
A summary of the business-type activities' receipts and expenses follows:

	Year Ended August 31, 2026	Year Ended August 31, 2025	Increase (Decrease)
Receipts:			
Charges for services	$ 104,175	$ 97,870	$ 6,305
Operating grants	61,591	75,915	(14,324)
Interest	169	106	63
Transfer from General Fund	30,000	65,000	(35,000)
Total receipts	195,935	238,891	(42,956)
Expenses:			
Nutrition services	201,816	207,746	(5,930)
Increase (decrease) in net position	$ (5,881)	$ 31,145	$ (37,026)

Receipts of the District's business-type activities (nutrition program) decreased $42,956 (18.0 percent) to $195,935. Expenses decreased $5,930 (2.9 percent) to $201,816.

DETAILED ANALYSIS (PART II)

As the District completed the year, its governmental funds reported combined fund balances of $6,375,255 which were $637,242 higher than last year's ending combined balances of $5,738,013. The increase in fund balance is due primarily to an increase of $509,864 in the Qualified Capital Purpose Fund, and an increase of $139,333 in the Depreciation Fund.

The following is a summary of receipts and disbursements for the governmental funds for the year ended August 31, 2026:

	Receipts	Disbursements	Receipts Over (Under) Disbursements
General	$ 6,358,589	$ 6,356,177	$ 2,412
Depreciation	457,391	318,058	139,333
Building	213,091	274,483	(61,392)
Employee Benefit	357	-	357
Qualified Capital Purpose	522,014	12,150	509,864
Activity	287,950	241,282	46,668
Eliminations	(507,250)	(507,250)	-
Totals	$ 7,332,142	$ 6,694,900	$ 637,242

The following is a summary of receipts and disbursements for the governmental funds for the year ended August 31, 2025:

	Receipts	Disbursements	Receipts Over (Under) Disbursements
General	$ 6,265,263	$ 6,011,712	$ 253,551
Depreciation	233,014	159,567	73,447
Building	211,460	1,832	209,628
Employee Benefit	421	-	421
Activity	283,340	277,797	5,543
Eliminations	(220,000)	(220,000)	-
Totals	$ 6,773,498	$ 6,230,908	$ 542,590

As mentioned, the business-type activities' expenses exceeded the receipts for 2026. In addition to the district-wide financial statements, food services are reported in greater detail in the proprietary fund statements.

Budget Analysis
General Fund disbursements were $1,679,116 less than budgeted appropriations, with instructional services $1,238,712 less than budget. Actual General Fund receipts were $357,662 more than budget.

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets

At August 31, 2026, the District had invested $11,295,864 in a broad range of capital assets, including buildings, vehicles, furniture and equipment and computer equipment. The net book value after depreciation was $2,542,697 at August 31, 2026.

The ending net value represents a net increase of $26,268, or 1.0 percent from last year. (More detailed information about capital assets can be found in note E to the financial statements.) Total depreciation expense for the year was $473,717, while building improvements and additions to furniture and equipment and computer equipment amounted to $499,985.

Significant capital asset additions (more than $20,000) were:

- 2027 White 46 passenger bus - $174,750
- Construction in progress on bathroom remodel - $272,548

Capital assets, net of depreciation, were as follows at August 31:

	2026	2025
Construction in progress	$ 272,548	$ -
Buildings and improvements	1,555,290	1,792,826
Vehicles	257,249	158,375
Furniture and equipment	306,439	355,320
Computer equipment	151,171	209,908
Totals	$ 2,542,697	$ 2,516,429

Long-term Debt
A summary of the District's debt follows:

	2026	2025	Increase (Decrease)
Financing agreements	$ 100,870	$ 133,492	$ (32,622)
Limited tax obligation bonds	520,000	-	520,000
Total long-term debt	$ 620,870	$ 133,492	$ 487,378

Long-term debt increased $487,378 (365.1 percent) due to a new bond issued for building improvements.

(More detailed information about the District's long-term liabilities is presented in note F to the financial statements.)

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

- The General Fund property tax asking increased $126,868 (2.8 percent) for the year ending August 31, 2027, while budgeted General Fund expenditures increased $35,293 (0.4 percent).

- Property valuation at August 31, 2026 was $547,609,820, which was an increase of $27,308,937 (5.2 percent) from the prior year. As a result, the tax levy will be $0.934797 for the year ending August 31, 2027, a $0.002859 (0.3 percent) decrease from the prior year.

- Certified state aid for next year is $476,786. This represents a $31,205 (7.0 percent) increase from the prior year.

- At August 31, 2026, the District had contractual commitments of $281,885 for the north bathroom remodel which was completed during September 2026.

- At August 31, 2026, the District had contractual commitments of $66,500 for the replacement of five HVAC units which will be completed October 2026.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This audited financial report is designed to provide the District's stakeholders (i.e., citizens, taxpayers, customers, investors, and creditors) with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional information, please feel free to contact the following school official:

Brett Webster
Superintendent

School District #55
Sutherland Public Schools - District #55
401 Walnut St.
Sutherland, NE 69165
(308) 386-4426
(308) 386-2426 – fax

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

August 31, 2026

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash (note C)	$ 4,698,757	$ 39,977	$ 4,738,734
Cash restricted for building project (note C)	637,316	-	637,316
Cash restricted for qualified capital purpose undertakings (note C)	509,864	-	509,864
Cash with County Treasurer (note D)	529,318	-	529,318
Total current assets	6,375,255	39,977	6,415,232
Noncurrent assets:			
Capital assets (notes A5 and E):			
Construction in progress	272,548	-	272,548
Buildings and improvements	9,048,219	-	9,048,219
Vehicles	751,728	-	751,728
Furniture and equipment	709,869	-	709,869
Computer equipment	513,500	-	513,500
Less: Accumulated depreciation	(8,753,167)	-	(8,753,167)
Net capital assets	2,542,697	-	2,542,697
Total assets	8,917,952	39,977	8,957,929
LIABILITIES			
Current liabilities (note F):			
Current portion of bonds payable	40,000	-	40,000
Current portion of financing agreement	33,623	-	33,623
Total current liabilities	73,623	-	73,623
Noncurrent liabilities (note F):			
Bonds payable	480,000	-	480,000
Financing agreement	67,247	-	67,247
Total noncurrent liabilities	547,247	-	547,247
Total liabilities	620,870	-	620,870
NET POSITION			
Net investment in capital assets	1,921,827	-	1,921,827
Restricted for building projects	657,284	-	657,284
Restricted for qualified capital purpose undertakings	509,864	-	509,864
Unrestricted	5,208,107	39,977	5,248,084
Total net position	$ 8,297,082	$ 39,977	$ 8,337,059

See notes to financial statements.

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the year ended August 31, 2026

Functions/Programs	Expenses	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions
Primary government:			
Governmental activities:			
Instruction	$ 3,564,063	$ 18,504	$ 558,548
Support services:			
Pupils	157,177	-	-
SPED	199,631	-	-
Staff	147,631	-	-
General administration	232,532	-	-
School administration	383,792	-	-
Business	192,259	-	-
Building and grounds	427,431	-	-
Pupil transportation	437,205	-	-
State programs	20,186	-	38,905
Federal programs	116,954	-	147,523
Extracurricular activities	241,282	205,450	-
Fees on long-term debt	12,150	-	-
Depreciation - unallocated	473,717	-	-
Total governmental activities	6,606,010	223,954	744,976
Business-type activities:			
Nutrition services	201,816	104,175	61,591
Total primary government	$ 6,807,826	$ 328,129	$ 806,567

See notes to financial statements.

Program Receipts Capital Grants and Contributions	Net (Expenses) Receipts and Changes in Net Position Governmental Activities	Business-type Activities	Total
$ -	$ (2,987,011)		$ (2,987,011)
-	(157,177)		(157,177)
-	(199,631)		(199,631)
-	(147,631)		(147,631)
-	(232,532)		(232,532)
-	(383,792)		(383,792)
-	(192,259)		(192,259)
-	(427,431)		(427,431)
-	(437,205)		(437,205)
-	18,719		18,719
-	30,569		30,569
-	(35,832)		(35,832)
-	(12,150)		(12,150)
-	(473,717)		(473,717)
-	(5,637,080)	$ -	(5,637,080)
-	-	(36,050)	(36,050)
$ -	(5,637,080)	(36,050)	(5,673,130)
General receipts:			
Taxes:			
Property	4,835,169	-	4,835,169
Motor vehicle	187,302	-	187,302
Other taxes	93,623	-	93,623
Fines and licenses	42,734	-	42,734
State aid	445,581	-	445,581
State apportionment	66,394	-	66,394
Interest income	127,561	169	127,730
Interfund transfers	(30,000)	30,000	-
Other	44,848	-	44,848
Total general receipts	5,813,212	30,169	5,843,381
Change in net position	176,132	(5,881)	170,251
Net position - August 31, 2025	8,120,950	45,858	8,166,808
Net position - August 31, 2026	$ 8,297,082	$ 39,977	$ 8,337,059

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

BALANCE SHEET - GOVERNMENTAL FUNDS -
MODIFIED CASH BASIS

August 31, 2026

	General Fund	Depreciation Fund
ASSETS		
Cash	$ 3,281,991	$ 1,195,956
Cash with County Treasurer	509,350	-
Total assets	$ 3,791,341	$ 1,195,956
LIABILITIES AND FUND BALANCES		
Liabilities	$ -	$ -
Fund balances:		
Restricted for:		
Qualified capital purpose	-	-
Building additions	-	-
Assigned for:		
Equipment purchases	-	1,195,956
Employee benefits	-	-
Extracurricular activities	-	-
Budgetary stabilization	2,153,127	-
Unassigned	1,638,214	-
Total fund balances	3,791,341	1,195,956
Total liabilities and fund balances	$ 3,791,341	$ 1,195,956

See notes to financial statements.

Building Fund	Other Governmental Funds	Total Governmental Funds
$ 637,316	$ 730,674	$ 5,845,937
19,968	-	529,318
$ 657,284	$ 730,674	$ 6,375,255
$ -	$ -	$ -
-	509,864	509,864
657,284	-	657,284
-	-	1,195,956
-	38,358	38,358
-	182,452	182,452
-	-	2,153,127
-	-	1,638,214
657,284	730,674	6,375,255
$ 657,284	$ 730,674	$ 6,375,255

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

August 31, 2026

Total fund balances - governmental funds		$ 6,375,255
Amounts reported for *governmental activities* in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is $11,295,864, and the accumulated depreciation is $8,753,167.		2,542,697
Long-term liabilities, including finance agreements, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Bonds payable	$ (520,000)	
Financing agreement	(100,870)	(620,870)
Total net position - governmental activities		$ 8,297,082

See notes to financial statements.

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

For the year ended August 31, 2026

	General Fund	Depreciation Fund
RECEIPTS		
Taxes:		
Property	$ 2,993,500	$ -
Penalties and interest on taxes	4,140	-
Motor vehicle	187,302	-
Homestead exemption	66,219	-
Pro-rate motor vehicle	11,429	-
Carline	11,723	-
Public power sales tax	66,784	-
Property tax credit	1,580,926	-
Fines and licenses	42,734	-
ESU stipends	160	-
Tuition	18,504	-
State aid and grants	1,104,806	-
Federal grants	147,523	-
Interest income	81,807	24,613
Other	36,570	8,028
Bond proceeds	-	-
Grants and donations	4,462	-
Activity receipts	-	-
Transfers from other funds	-	424,750
Total receipts	6,358,589	457,391
DISBURSEMENTS		
Instruction	3,003,141	-
Special education programs	575,005	-
Support services:		
Pupils	157,177	-
SPED	199,631	-
Staff	147,630	-
General administration	232,532	-
School administration	383,791	-
Business	192,259	-
Building and grounds	747,378	143,308
Pupil transportation	437,204	-
State programs	20,186	-
Federal programs	147,743	-
Transfer to other funds	30,000	-
Extracurricular activities	82,500	-
Capital outlay	-	174,750
Debt service - bond fees	-	-
Total disbursements	6,356,177	318,058
Excess (deficiency) of receipts over disbursements	2,412	139,333
Fund balances - August 31, 2025	3,788,929	1,056,623
Fund balances - August 31, 2026	$ 3,791,341	$ 1,195,956

See notes to financial statements.

Building Fund	Other Governmental Funds	Eliminations	Total Governmental Funds
$ 122,761	$ -	$ -	$ 3,116,261
173	-	-	4,313
-	-	-	187,302
2,712	-	-	68,931
472	-	-	11,901
480	-	-	12,203
2,735	-	-	69,519
64,738	-	-	1,645,664
-	-	-	42,734
-	-	-	160
-	-	-	18,504
-	-	-	1,104,806
-	-	-	147,523
19,020	2,121	-	127,561
-	250	-	44,848
-	520,000	-	520,000
-	-	-	4,462
-	205,450	-	205,450
-	82,500	(507,250)	-
213,091	810,321	(507,250)	7,332,142
-	-	-	3,003,141
-	-	-	575,005
-	-	-	157,177
-	-	-	199,631
-	-	-	147,630
-	-	-	232,532
-	-	-	383,791
-	-	-	192,259
274,483	-	(424,750)	740,419
-	-	-	437,204
-	-	-	20,186
-	-	-	147,743
-	-	-	30,000
-	241,282	(82,500)	241,282
-	-	-	174,750
-	12,150	-	12,150
274,483	253,432	(507,250)	6,694,900
(61,392)	556,889		637,242
718,676	173,785		5,738,013
$ 657,284	$ 730,674		$ 6,375,255

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

RECONCILIATION OF THE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the year ended August 31, 2026

Total net change in fund balances - governmental funds	$	637,242
Amounts reported for *governmental activities* in the statement of activities are different because:		
Capital outlays are reported in governmental funds as disbursements. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay ($499,985) exceeded depreciation expense ($473,717).		26,268
Proceeds from the issuance of bonds are revenues in the governmental funds, but the issuance increases long-term liabilities in the statement of net position.		(520,000)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		32,622
Change in net position of governmental activities	$	176,132

See notes to financial statements.

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

STATEMENT OF NET POSITION - PROPRIETARY FUND -
MODIFIED CASH BASIS

August 31, 2026

	Nutrition Fund
ASSETS	
Cash	$ 39,977
LIABILITIES	-
NET POSITION	
Unrestricted	$ 39,977

See notes to financial statements.

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUND - MODIFIED CASH BASIS

For the year ended August 31, 2026

	Nutrition Fund
Operating receipts:	
Lunch sales	$ 104,175
Operating disbursements:	
Salaries and employee benefits	98,210
Food and food service supplies	103,091
Other	515
Total operating disbursements	201,816
Operating disbursements in excess of receipts	(97,641)
Noncapital subsidies:	
State food program	555
Federal food program	51,236
USDA commodities	9,800
Transfer from General Fund	30,000
Total noncapital subsidies	91,591
Operating disbursements in excess of receipts and noncapital subsidies	(6,050)
Other nonoperating receipts:	
Interest income	169
Decrease in net position	(5,881)
Net position - August 31, 2025	45,858
Net position - August 31, 2026	$ 39,977

See notes to financial statements.

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

August 31, 2026

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

Sutherland Public Schools - District #55 is a tax-exempt political subdivision and a Class III school district of the State of Nebraska. The District has considered whether any other organizations should be included in the reporting entity based upon the significance of the operational or financial relationship with the District and has concluded that no other organization should be included. Therefore, the financial statements present the District as the primary government.

2. Basis of Presentation

The School District has adopted the provisions of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Effective September 1, 2010, the District adopted GASB Statement No. 54 regarding classification of governmental fund balances. Fund balances are classified as follows:

Nonspendable – Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of state or federal laws or conditions externally imposed by grantors or creditors.

Committed – Amounts that can be used only for specific purposes determined by a formal action by School Board resolution.

Assigned – Amounts that are designated by the Superintendent for a specific purpose but are not spendable until a budget ordinance is passed by the School Board.

Unassigned – All amounts not included in other spendable classifications.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 16). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the School Board or the Assignment has been changed by the Superintendent. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

During the year ended August 31, 2026, the District adopted GASB Statement No. 103, *Financial Reporting Model Improvements*. The adoption of Statement No. 103 resulted in presentation and disclosure changes only and did not have an effect on beginning net position.

The District's financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the District. The effect of interfund activity has been eliminated from these statements. These statements report those activities of the District that are governmental (i.e., generally supported by taxes and intergovernmental revenues) and business-type (i.e., generally supported by fees for service).

The statement of net position presents the financial position of the District's governmental and business-type activities at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions (including related investment earnings) that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each function is self-financing or draws from the general revenues.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Fund Financial Statements – The District maintains fund accounting in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at a more detailed level.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from noncapital subsidies and other nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements. The Nutrition Fund is considered a proprietary fund.

3. Basis of Accounting/Measurement Focus

The financial statements of the District have been prepared on the modified cash basis of accounting in that capital assets are capitalized and depreciated under the government-wide measurement focus and long-term liability proceeds and payments do not affect the statement of activities (but are instead carried on the statement of net position) under the government-wide measurement focus. This basis recognizes assets, liabilities, net position, revenues, and expenses when they result from cash transactions with a provision for depreciation. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Basis of Accounting/Measurement Focus, continued

The measurement focus establishes the basis of accounting. The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. Differences between the government-wide financial statements and the fund financial statements arise in the recording of capital assets, the recognition of depreciation and the recording of long-term liabilities. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the governmental fund financial statements.

The government-wide financial statements are prepared using the economic resources measurement focus and the modified cash basis of accounting, as are the proprietary fund financial statements. Proceeds from the issuance of long-term debt increase liabilities and payment of long-term debt reduces liabilities. Capital assets are capitalized and depreciation is recognized over the estimated lives of the related assets. Right of use assets and related lease liabilities, as defined by GASB 87 and 96, are not reflected in the accompanying modified cash basis financial statements.

The governmental fund financial statements are prepared using a flow of current financial resources measurement focus and the modified cash basis of accounting. Proceeds from issuance of long-term debt are recognized when received and payment of long-term debt principal is reported as an expenditure when paid. Capital asset purchases are recorded as expenditures and depreciation is not recognized.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations.

4. Fund Types

Governmental Funds – Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major governmental funds:

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Fund Types, continued

Governmental Funds, continued

General Fund: This fund is the operating fund of the District. It is used to account for all financing resources except those required to be accounted for in other funds.

Depreciation Fund: The Depreciation Fund was set up for the replacement of capital assets.

Building Fund: Accounts for taxes levied and other revenue specifically maintained for acquiring and improving sites and buildings.

The other governmental funds include:

Employee Benefit Fund: This fund is a reserve for the benefit of the school district employees.

Qualified Capital Purpose Undertaking Fund: Accounts for taxes levied to facilitate the removal of environmental hazards and the reduction or elimination of accessibility barriers in school district buildings.

Activity Fund: This fund is used to account for assets held by the District for various school organizations and activities.

Proprietary Funds – Proprietary funds include enterprise funds. Enterprise funds account for ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon the determination of change in net position. The District's only proprietary fund is the following fund:

Nutrition Fund: Accounts for the operations of the District's nutrition program.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statement of assets, liabilities, and fund balances - governmental funds.

The District has a $5,000 capitalization threshold. Capital assets are recorded at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

Improvements are depreciated over the remaining useful lives of the related capital assets. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes, no salvage value is taken into consideration for depreciation purposes. Depreciation is computed using the straight-line method over the estimated useful life of the asset. The District has established estimated useful lives as follows:

Description	Estimated Useful Lives in Years
Buildings and improvements	10–25
Vehicles	5
Furniture and equipment	5–10
Computer equipment	5

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

6. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

7. Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B – BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for all funds. The supplementary information presents budgets for the General Fund, Depreciation Fund, and Building Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. As of August 1, or shortly thereafter, Administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain taxpayer comments.

3. Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.

4. Total actual expenditures may not legally exceed the Total Budget of Expenditures. Appropriations for expenditures lapse at year end and any revisions require a public hearing and Board approval.

5. The county clerk certifies a preliminary property tax rate for each fund of the School District, which levied property taxes in the county the previous year. For school systems with multiple school districts, the county clerk certifies to each school district the combined valuation of the school system and the proportion of valuation of each district. The county clerk also certifies the preliminary levies based on the combined valuation and the amount requested for the school system for the prior year. The preliminary levy shall be the final levy unless the School Board passes, by a majority vote, a resolution setting a levy at a different amount. For school systems with multiple school districts, the School Board of the Class III school district, or kindergarten through grade twelve district, shall have the authority to set the tax rate for the school system.

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

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

The assessed value at August 31, 2025, upon which the 2025 levy was based was $520,300,883.

The property taxes collected during the year ended August 31, 2026, were taxes assessed for the 2025 calendar year and previously uncollected taxes. The tax levy per $100 of assessed valuation of taxable property for the year ended August 31, 2026 was as follows:

General Fund	$ 0.900770
Building Fund	0.036886
	$ 0.937656

Actual disbursements in the Qualified Capital Purpose Undertakings Fund exceeded budgeted appropriation by $12,150.

NOTE C – CASH AND INVESTMENTS

Cash and Investments

At August 31, 2026, the carrying value of the District's deposits was $5,885,914 and the bank balance was $5,950,022. For reporting purposes, the collateral on the School District bank deposits is classified in these categories:

1. Insured or collateralized with securities held by the School District or by its agent in the School District's name.

2. Collateralized with securities held by the pledging financial institution's trust department or agent in the School District's name.

3. Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the School District's name.

The bank balances of the School District's deposits, as of August 31, 2026, were fully insured or collateralized. All securities are held by the pledging financial institution, but not in the School District's name.

NOTE C – CASH AND INVESTMENTS, continued

Cash and Investments, continued

Cash for the School District at August 31, 2026 consisted of the following:

Demand deposits	$ 5,163,709
Savings accounts	722,205
Total cash	$ 5,885,914

Summary of Carrying Values

The carrying values of cash shown above are included in the fund financial statements at August 31, 2026, as follows:

Carrying value:	
Cash	$ 5,885,914
Included in the following fund financial statements captions:	
Statement of Net Position – Governmental Funds	
Cash	$ 4,698,757
Cash restricted for building project	637,316
Cash restricted for qualified capital purpose	509,864
Statement of Net Position – Proprietary Fund	
Cash	39,977
	$ 5,885,914

NOTE D – FUNDS HELD BY COUNTY TREASURER

The following receipts were held by the County Treasurer for the School District at August 31, 2026. The receipts were transferred subsequent to the fiscal year ended August 31, 2026.

	Total
General Fund	$ 509,350
Building Fund	19,968
Total cash with County Treasurer at August 31, 2026	$ 529,318

NOTE E – CAPITAL ASSETS

Capital asset balances and activity for the year ended August 31, 2026, were as follows:

	Balance August 31, 2025	Additions	Disposals	Balance August 31, 2026
Capital assets not being depreciated:				
Construction in progress	$ -	$ 272,548	$ -	$ 272,548
Capital assets being depreciated:				
Buildings and improvements	9,007,781	40,438	-	9,048,219
Vehicles	866,978	174,750	(290,000)	751,728
Furniture and equipment	709,869	-	-	709,869
Computer equipment*	501,251	12,249	-	513,500
Total capital assets	11,085,879	499,985	(290,000)	11,295,864
Less accumulated depreciation:				
Buildings and improvements	(7,214,955)	(277,974)	-	(7,492,929)
Vehicles	(708,603)	(75,876)	290,000	(494,479)
Furniture and equipment	(354,549)	(48,881)	-	(403,430)
Computer equipment*	(291,343)	(70,986)	-	(362,329)
Total accumulated depreciation	(8,569,450)	(473,717)	290,000	(8,753,167)
Net capital assets	$ 2,516,429	$ 26,268	$ -	$ 2,542,697

*Included in computer equipment at August 31, 2026, are computers and computer equipment purchased under a financing agreement with a cost of $133,492 and accumulated depreciation of $28,923.

NOTE F – LONG-TERM LIABILITIES

Following is a summary of changes in the District's governmental activities' long-term debt for the year ended August 31, 2026:

	Balance August 31, 2025	Proceeds	Principal Payments	Balance August 31, 2026	Due Within One Year
Financing agreements	$133,492	$ -	$(32,622)	$ 100,870	$ 33,623
Limited tax obligation bond	-	520,000	-	520,000	40,000
	$133,492	$520,000	$(32,622)	$ 620,870	$ 73,623

Financing Agreements Payable - On August 1, 2025, the District entered into a financing agreement for computers and equipment with Apple, Inc. The original principal amount was $133,492. The lease is non-interest bearing and is due in four annual payments, commencing September 15, 2025 through September 15, 2028. Paid from the General Fund.

On March 26, 2026, the District issued $520,000 of limited tax bonds. Interest is payable semi-annually on December 15 and June 15 of each year through maturity at rates ranging from 3.35 – 3.90 percent. Principal payments are due beginning June 15, 2027 through June 15, 2036. Paid from the Qualified Capital Purpose Undertaking Fund.

Following is a summary of remaining annual debt service requirements to maturity on the District's governmental activities long-term debt:

	Direct Placements		Other Debt Issues	
Year Ending August 31,	Principal	Interest	Principal	Interest
2027	$ 33,623	$ -	$ 40,000	$ 21,783
2028	33,623	-	45,000	17,648
2029	33,624	-	50,000	16,140
2030	-	-	50,000	14,465
2031			50,000	12,790
2032-2036	-	-	285,000	33,930
	$ 100,870	$ -	$ 520,000	$ 116,756

NOTE G – PENSION PLAN

Plan Description

The Sutherland Public Schools - District #55 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2025, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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

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

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

NOTE G – PENSION PLAN, continued

Plan Description, continued

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

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

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

For the District's year ended August 31, 2026, the District's total payroll for all employees was $3,512,381. Total covered payroll was $3,122,176. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

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

NOTE G – PENSION PLAN, continued

Contributions, continued

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

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

The employee contribution was equal to 8.00 percent from July 1, 2025, to June 30, 2026. The employee contribution was 7.25 percent from July 1, 2026 through August 31, 2026. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2026, was $251,348.

The State contributed an amount equal to 0.70 percent of the compensation of all members through June 30, 2026 and 0.00 percent from July 1, 2026 through August 31, 2026. This contribution is considered a nonemployer contribution since school employees are not employees of the State.

Pension Liability (Asset)

At June 30, 2025 the District had a liability (asset) of $(1,450,990) for its proportionate share of the net pension asset. (This asset is not recorded in the accompanying modified cash basis financial statements.) The net pension asset was measured as of June 30, 2025, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The NPERS School Plan was 102.1% funded as of November 2025 based on actuarial calculations comparing total pension asset to the plan fiduciary net position. The District's proportion of the net pension asset was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2025, the District's proportion was 0.116809 percent, which was an increase of 0.017311 percent from its proportion measured as of June 30, 2024.

NOTE G – PENSION PLAN, continued

Pension Liability (Asset), continued

For the year ended June 30, 2025, the District's allocated pension income was $454,161.

Actuarial Assumptions

The total pension liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.35 percent
Salary Increases, including wage inflation	2.95-12.95 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.00% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate of Return, net of investment expense, including inflation	6.95 percent

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

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

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

NOTE G – PENSION PLAN, continued

Actuarial Assumptions, continued

The School Plan's disability mortality rates were based on the Pub-1020 Non-Safety Disabled Mortality Table (static table).

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

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2025, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
US Equity	24.0%	4.5%
Global Equity	22.0%	4.8%
Non-US Equity	11.5%	4.6%
Fixed Income	30.0%	3.0%
Private Equity	5.0%	7.1%
Real Estate	7.5%	4.0%
Total	100.0%	

*Arithmetic mean, net of investment expenses.

NOTE G – PENSION PLAN, continued

Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) at June 30, 2025, was 6.95 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2019, through June 30, 2023. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2124.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.95 percent, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

	Discount rate	District's proportionate share of net pension liability/(asset)
1% decrease	5.95%	$1,375,562
Current discount rate	6.95%	($1,450,990)
1% increase	7.95%	($3,768,094)

NOTE G – PENSION PLAN, continued

Plan Fiduciary Net Position

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

NOTE H – RISK MANAGEMENT

The School District is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School District maintains commercial insurance coverage covering each of the above risks of loss. Management believes that the coverage is adequate to preclude any significant uninsured risk of exposure to the School District.

Settled claims in the past three years have not exceeded the coverages.

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the School District's investments at August 31, 2026, are held in the name of the School District. The underlying securities consist of money market and savings accounts.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the School District's investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The School District does not have any investments with maturity dates.

NOTE H – RISK MANAGEMENT, continued

Deposits and Investments, continued

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The School District's investments consist of only money market accounts, minimizing credit risk associated with the School District's investment portfolio.

Concentration of Credit Risk. The School District's investment policy places no limit on the amount that may be invested in any one issuer. At August 31, 2026, the School District's deposits consisted of the following:

Financial Institution	Amount
Adams Bank & Trust	$ 5,883,528
Nebraska Liquid Asset Fund	2,386
	$ 5,885,914

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The School District's investments had no exposure to foreign currency risk and the School District held no investments denominated in foreign currency at August 31, 2026.

NOTE I – INTERFUND TRANSFERS

The General Fund transferred $82,500 to the Activity Fund and $424,750 to the Depreciation Fund during the year ended August 31, 2026. These transfers were eliminated on page 18.

The General Fund also transferred $30,000 to the Nutrition Fund during the year ended August 31, 2026.

NOTE J – OPERATING LEASE

On June 16, 2022, the School District entered into a copier lease accounted for as an operating lease. The lease calls for 63 monthly payments of $868.

On June 22, 2022, the School District entered into a mailing equipment lease accounted for as an operating lease. The lease calls for 63 monthly payments of $81.

On August 28, 2023, the School District entered into a phone equipment lease accounted for as an operating lease. The lease calls for 36 monthly payments of $788.

Lease expense for the year ended August 31, 2026 was $20,841.

The following is a schedule by years of future minimum rental payments required under the operating lease, which has an initial or remaining noncancelable lease term in excess of one year.

Year ending August 31,	
2027	$ 8,786

NOTE K – TAX ABATEMENTS

The District is subject to tax abatements granted by the Village of Sutherland, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the Village to finance the project for a period of up to 15 years.

Information relevant to the abatements impacting Sutherland Public Schools - District #55 for the year ended August 31, 2026, is as follows:

Tax Abatement Program	Amount Abated During the Year
Tax Increment Financing	$ 1,074

NOTE L – COMMITMENTS

The School District had the following contractual commitments on construction and other capital asset project which consisted of the following at August 31, 2026:

	Contract Amount	Paid at August 31, 2026	Remaining Obligation	Expected Completion Date
North bathroom remodel	$ 554,433	$ 272,548	$ 281,885	September 2026
5 HVAC units	66,500	-	66,500	October 2026
	$ 620,933	$ 272,548	$ 348,385	

NOTE M – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 23, 2026, the date on which the financial statements were available for issue.

SUPPLEMENTARY AND OTHER INFORMATION

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

Year ended August 31, 2026

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1100	Local property taxes	$ 4,639,846	$ 2,993,500	$ (1,646,346)
1115	Carline	15,000	11,723	(3,277)
1120	Public power sales tax	65,000	66,784	1,784
1125	Motor vehicle	160,000	187,302	27,302
1140	Penalties and interest on taxes	-	4,140	4,140
1315	Tuition	20,000	18,504	(1,496)
1510	Interest income	90,000	81,807	(8,193)
1910	Rental of facilities	15,000	6,600	(8,400)
1925	Grants and donations	15,000	4,462	(10,538)
1980	Other refund of prior year expenditures	-	23,160	23,160
1990	Other miscellaneous local revenue	-	6,810	6,810
	Total local receipts	5,019,846	3,404,792	(1,615,054)
	County and ESU receipts:			
2110	Fines and licenses	20,000	42,734	22,734
2130	Other county receipts	3,000	-	(3,000)
2210	ESU receipts	500	160	(340)
	Total county and ESU receipts	23,500	42,894	19,394
	State receipts:			
3110	State aid	445,581	445,581	-
3120	Special education programs	350,000	553,926	203,926
3130	Homestead exemption	-	66,219	66,219
3131	Property tax credit	-	1,580,926	1,580,926
3180	Pro-rate motor vehicle	5,000	11,429	6,429
3400	State apportionment	40,000	66,394	26,394
3512	Distance education incentive payments	25,000	32,621	7,621
3535	Payments for high ability learners	4,000	-	(4,000)
3551	Career education	-	6,284	6,284
	Total state receipts	869,581	2,763,380	1,893,799
6000	Federal receipts	88,000	147,523	59,523
	Total receipts	6,000,927	6,358,589	357,662
	DISBURSEMENTS			
1100	Instructional services	4,241,853	3,003,141	(1,238,712)
1200	Special education programs	550,500	575,005	24,505
	Support services:			
2100	Pupil	-	157,177	157,177
2141-2183	SPED	325,000	199,631	(125,369)
2200	Instructional staff	160,840	147,630	(13,210)
2300	General administration	320,000	232,532	(87,468)
2400	School administration	500,000	383,791	(116,209)
2500	Business	190,000	192,259	2,259
2600	Building and grounds	1,200,000	747,378	(452,622)
2700	Pupil transportation	250,000	437,204	187,204
2700	Pupil transportation-SPED	100	-	(100)
3400	Corporations and other private interests	10,000	9,057	(943)
3500	State programs	7,000	11,129	4,129
4000	Federal programs	200,000	147,743	(52,257)
8000	Transfers	80,000	112,500	32,500
	Total disbursements	8,035,293	6,356,177	(1,679,116)
	RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (2,034,366)	2,412	$ 2,036,778
	Fund balances - August 31, 2025		3,788,929	
	Fund balances - August 31, 2026		$ 3,791,341	
	Composition of fund balance:		8/31/25	8/31/26
	Cash		$ 3,107,787	$ 3,281,991
	County treasurer cash		681,142	509,350
	Total fund balance		$ 3,788,929	$ 3,791,341

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE -
DEPRECIATION FUND

Year ended August 31, 2026

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1510	Interest earned	$ -	$ 24,613	$ 24,613
	Non-revenue receipts:			
5200	Transfers from other funds	150,000	424,750	274,750
5690	Other	-	8,028	8,028
	Total non-revenue receipts	150,000	432,778	282,778
	Total receipts	150,000	457,391	307,391
	DISBURSEMENTS			
2900	Capital outlay	1,153,176	318,058	(835,118)
	RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (1,003,176)	139,333	$ 1,142,509
	Fund balances - August 31, 2025		1,056,623	
	Fund balances - August 31, 2026		$ 1,195,956	
	Composition of fund balance:		8/31/25	8/31/26
	Cash		$ 1,056,623	$ 1,195,956

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE -
BUILDING FUND

Year ended August 31, 2026

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1100	Property	$ 190,000	$ 122,761	$ (67,239)
1115	Carline	100	480	380
1120	Public power sales tax	-	2,735	2,735
1140	Penalties and interest on taxes	-	173	173
1510	Interest income	18,000	19,020	1,020
	Total local receipts	208,100	145,169	(62,931)
	State receipts:			
3130	Homestead exemption	-	2,712	2,712
3131	Property tax credit	-	64,738	64,738
3180	Pro-rate motor vehicle	100	472	372
	Total state receipts	100	67,922	67,822
	Total receipts	208,200	213,091	4,891
	DISBURSEMENTS			
2600	Building and grounds	-	274,483	274,483
4500	Capital outlay	937,048	-	(937,048)
	Total disbursements	937,048	274,483	(662,565)
	RECEIPTS UNDER DISBURSEMENTS	$ (728,848)	(61,392)	$ 667,456
	Fund balances - August 31, 2025		718,676	
	Fund balances - August 31, 2026		$ 657,284	

Composition of fund balance:	8/31/25	8/31/26
Cash	$ 691,046	$ 637,316
County treasurer cash	27,630	19,968
Total fund balance	$ 718,676	$ 657,284

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

August 31, 2026

	Employee Benefit Fund	Qualified Capital Purpose Fund	Activity Fund	Total
ASSETS				
Cash and investments	$ 38,358	$ 509,864	$ 182,452	$ 730,674
FUND BALANCES				
Restricted for:				
Qualified capital purpose	$ -	$ 509,864	$ -	$ 509,864
Assigned for:				
Employee benefits	38,358	-	-	38,358
Extracurricular activities	-	-	182,452	182,452
Total fund balances	$ 38,358	$ 509,864	$ 182,452	$ 730,674

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

Year ended August 31, 2026

	Employee Benefit Fund	Qualified Capital Purpose Fund	Activity Fund	Total
RECEIPTS				
Interest income	$ 357	$ 1,764	$ -	$ 2,121
Activity receipts	-	-	205,450	205,450
Bond proceeds	-	520,000	-	520,000
Other	-	250	-	250
Transfer from other funds	-	-	82,500	82,500
Total receipts	357	522,014	287,950	810,321
DISBURSEMENTS				
Extracurricular activities	-	-	241,282	241,282
Debt service - bond fees	-	12,150	-	12,150
Total disbursements	-	12,150	241,282	253,432
RECEIPTS OVER DISBURSEMENTS	357	509,864	46,668	556,889
Fund balances - August 31, 2025	38,001	-	135,784	173,785
Fund balances - August 31, 2026	$ 38,358	$ 509,864	$ 182,452	$ 730,674

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE - ACTIVITY FUND

Year ended August 31, 2026

	Balance August 31, 2025	Receipts	Disbursements	Balance August 31, 2026
5th grade field trip	$ 107	$ 1,806	$ 1,631	$ 282
6th grade field trip	2,002	3,380	2,760	2,622
Annual	2,877	-	-	2,877
Art class	765	42	35	772
Athletics	885	127,583	121,498	6,970
Band	5,990	300	-	6,290
Box Tops	849	46	502	393
Boys basketball	2,295	7,542	3,492	6,345
Cheer and dance	-	5,897	2,238	3,659
Class of 2024	546	-	-	546
Class of 2025	2,452	-	-	2,452
Class of 2026	1,857	2,141	2,498	1,500
Class of 2027	2,688	1,661	1,756	2,593
Class of 2028	3,573	1,673	37	5,209
Class of 2029	4,156	5,727	91	9,792
Class of 2030	1,700	699	-	2,399
Class of 2031	-	10,427	457	9,970
Class of 2033	694	-	694	-
Coat fund	817	-	-	817
Coffee cart	317	10	12	315
Community education	407	-	-	407
Computer fees	3,839	4,985	-	8,824
Computer repair	867	-	-	867
Concessions	-	20,706	19,133	1,573
Cross country	2,243	628	328	2,543
District #55	7,544	8,887	12,047	4,384
Drama	3,128	5,532	3,313	5,347
Elementary field trips	-	1,315	1,254	61
Elementary fund	475	-	-	475
Employee dress	2,370	-	310	2,060
Faculty coffee	95	-	-	95
Faculty graduation	470	850	701	619
FBLA	3,928	-	-	3,928
FCA	874	-	620	254
FFA	4,038	23,788	27,760	66
Football	2,420	1,600	2,610	1,410
FPS	83	-	-	83
Fundraisers	353	-	-	353

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE - ACTIVITY FUND, Continued

Year ended August 31, 2026

	Balance August 31, 2025	Receipts	Disbursements	Balance August 31, 2026
Girls basketball	3,266	4,585	1,669	6,182
Girls wrestling	-	1,324	232	1,092
Golf	5,101	1,071	693	5,479
Greenhouse	160	2,075	2,184	51
High school	1,480	2,277	3,717	40
History	2,585	-	-	2,585
Honor Society	1,662	1,277	1,992	947
Industrial arts	2,232	1,036	1,028	2,240
Instrumental rental	185	-	-	185
Library	724	364	296	792
M. White memorial	4,577	-	300	4,277
Memorials	130	-	-	130
PBIS	4,452	25	270	4,207
Playground	2,358	-	-	2,358
Quiz bowl	1,677	300	105	1,872
Scholarship	6,285	-	-	6,285
Science club	405	-	-	405
Show choir	342	300	-	642
Speech	3,316	1,578	584	4,310
Student Council	517	206	33	690
Teachers' equipment	660	-	-	660
Teachers' fund	1,281	1,439	992	1,728
Track	-	2,227	1,713	514
Track memorial	500	-	-	500
Veteran program	1,091	-	-	1,091
Volleyball	3,982	14,864	7,742	11,104
Weight room	3,154	1,950	519	4,585
Weight room renovation	1,128	3,817	2,187	2,758
Wellness	8,785	2,500	2,786	8,499
Wrestling	6,045	7,510	6,463	7,092
Total	$ 135,784	$ 287,950	$ 241,282	$ 182,452

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

STATEMENTS OF ACCOUNTS WITH COUNTY TREASURER
GENERAL FUND

Year ended August 31, 2026
(Unaudited)

	Lincoln County
Fund Balance - August 31, 2025	$ 681,142
RECEIPTS	
Local property taxes	3,023,633
Penalties and interest on taxes	4,140
Motor vehicle tax	187,302
Homestead exemption	66,219
Pro-rate motor vehicle	11,429
Carline	11,723
Public power sales tax	66,784
Property tax credit	1,580,926
In lieu of taxes	145
County fines and licenses	42,734
Total receipts	4,995,035
Total funds available	5,676,177
DISBURSEMENTS	
To School District	5,136,549
County Treasurer fees	30,278
Total disbursements	5,166,827
Fund Balance - August 31, 2026	$ 509,350

SUTHERLAND PUBLIC SCHOOLS - DISTRICT #55
LINCOLN COUNTY, NEBRASKA

STATEMENTS OF ACCOUNTS WITH COUNTY TREASURER, Continued
BUILDING FUND

Year ended August 31, 2026
(Unaudited)

	Lincoln County
Fund Balance - August 31, 2025	$ 27,630
RECEIPTS	
Local property taxes	124,003
Penalties and interest on taxes	173
Homestead exemption	2,712
Pro-rate motor vehicle	472
Carline	480
Public power sales tax	2,735
Property tax credit	64,737
Total receipts	195,312
Total funds available	222,942
DISBURSEMENTS	
To School District	201,732
County Treasurer fees	1,242
Total disbursements	202,974
Fund Balance - August 31, 2026	$ 19,968

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

To the Board of Education
Sutherland Public Schools - District #55
Lincoln County, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutherland Public Schools - District #55 as of and for the year ended August 31, 2026, and the related notes to the financial statements, which collectively comprise the School District's financial statements, and have issued our report thereon dated October 23, 2026. Our report on the financial statements disclosed that, as described in Note A to the financial statements, the School District prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and budget laws of Nebraska, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sutherland Public Schools - District #55's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sutherland Public Schools - District #55's internal control. Accordingly, we do not express an opinion on the effectiveness of Sutherland Public Schools - District #55's internal control.

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

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to merit attention by those charged with governance. Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described below, that we consider to be a significant deficiency.

- During our audit, we noted that key accounting duties are not adequately segregated due to limited staffing and the absence of a formal review process to offset the lack of segregation. As a result, there is an increased risk of errors, misappropriation of assets, or unauthorized transactions. The District should have internal controls requiring incompatible duties be assigned to different individuals, or that effective compensating controls be implemented to reduce the risks noted above. We recommend management evaluate the current assignment of duties and, where segregation is not practical, implement documented compensating controls such as independent review of reconciliations, approval of transactions, periodic review of user access, and review of supporting documentation by someone independent of the transaction process.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sutherland Public Schools - District #55's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

- Actual disbursements in the Qualified Capital Purpose Fund exceeded budgeted appropriation by $12,150.

Sutherland Public Schools - District #55's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Sutherland Public Schools - District #55's response to the findings identified during our audit and described above. Sutherland Public Schools - District #55's response to the findings identified above is that it is impractical to further segregate duties due to the limited number of personnel. Also, the district will closely monitor budgeted appropriations and year to date expenditures in future years and budget amendments will be made inf necessary. Sutherland Public Schools - District #55's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion the response.

Purpose of this Report

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

AMGL, P.C.

Grand Island, Nebraska
October 23, 2026

AMGL
CPAs & Advisors

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Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold
Grant M. Harden

To the Board of Education
Sutherland Public Schools - District #55
Lincoln County, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutherland Public Schools - District #55 for the year ended August 31, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Governmental Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 15, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Sutherland Public Schools - District #55 are described in Note A to the financial statements. During the year ended August 31, 2026 the District adopted GASB No. 103, *Financial Reporting Model Improvements*. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was depreciation of capital assets.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Six audit adjustments decreased the fund balance of the School District's General Fund by $170,393. One audit adjustment decreased the fund balance of the School District's Building Fund by $7,662. One audit adjustment had no effect on the net position of the School District's Qualified Capital Purpose Fund. One audit adjustment had no effect on the net position of the Activity Fund. One audit adjustment had no effect on the net position of the Depreciation Fund. One audit adjustment had no effect on the net position of the Nutrition Fund. The following material misstatements detected as a result of audit procedures were corrected by management:

1. County treasurer cash was decreased $7,662 in the Building Fund with a corresponding decrease to property tax revenue to adjust the cash held by the county treasurers at year end to actual.

2. County treasurer cash was decreased $171,792 in the General Fund with a corresponding decrease to property tax revenue to adjust the cash held by the county treasurers at year end to actual.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 23, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's

auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In connection with our audit of the financial statements of Sutherland Public Schools - District #55 as of August 31, 2026, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting recommendations.

1. During our audit, we noted retirement pay did not include some extra duty assignments. We recommend making sure pay items are being correctly calculated in retirement.

2. During our audit, we noted actual Qualified Capital Purpose Fund disbursements exceeded budgeted disbursements by $12,150. We recommend monitoring actual disbursements compared to the budget and amending the budget when necessary.

Other Matters

We were engaged to report on the combining nonmajor fund financial statements and Activity Fund statement of cash receipts, disbursements, and fund balance which accompany the financial statements but are not required supplementary information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the management's discussion and analysis, budgetary comparison schedules, and county treasurer statements of receipts, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Education and administration of Sutherland Public Schools - District #55 and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, P.C.
Grand Island, Nebraska
October 23, 2026

AMGL
CPAs & Advisors

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Grant M. Harden

To the Board of Education
Sutherland Public Schools - District #55
Lincoln County, Nebraska

In planning and performing our audit of the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of Sutherland Public Schools - District #55 as of and for the year ended August 31, 2026, in accordance with auditing standards generally accepted in the United States of America, we considered the School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the School District's internal control to be a significant deficiency:

> During our audit, we noted that key accounting duties are not adequately segregated due to limited staffing and the absence of a formal review process to offset the lack of segregation. As a result, there is an increased risk of errors, misappropriation of assets, or unauthorized transactions. The District should have internal controls requiring incompatible duties be assigned to different individuals, or that effective compensating controls be implemented to reduce the risks noted above. We recommend

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management evaluate the current assignment of duties and, where segregation is not practical, implement documented compensating controls such as independent review of reconciliations, approval of transactions, periodic review of user access, and review of supporting documentation by someone independent of the transaction process.

This communication is intended solely for the information and use of management, the Board of Education, and others within the School, and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, P.C.

Grand Island, Nebraska
October 23, 2026

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Grant M. Harden

October 23, 2026

Nebraska Department of Education
PO Box 94987
Lincoln, NE 68509-4987

RE: Sutherland Public Schools - District #55 (#55-0055-000)

During the performance of our audit fieldwork for the year ended August 31, 2026, we performed the following procedures regarding Sutherland Public Schools - District #55's student membership and attendance reporting and testing the District's allocation of expenses to the appropriate school district/building level:

1) We documented the District's policies and procedures for collecting student membership and attendance data.

2) We determined that the District was following its policies and procedures for collecting student census data.

3) We determined attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.

4) We determined the District maintains a cumulative attendance and membership record for each student.

5) We determined the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

6) We traced student attendance reported in the Nebraska Department of Education's approved ADVISER data collection system to the District's student information system for the 2025-2026 school year. The ADVISER report had the same total days as the District's information system. The variance consisted of 36.36 more days present and 36.36 fewer days absent.

7) We sampled 15 students from the ADVISER report for the year ended August 31, 2026 and traced the days enrolled, present, and absent to the District's

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information system. Variances were noted on one of the students sampled. Total days enrolled matched on 14 of the students sampled.

8) Using the same sample of 15 students, we traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record and to verify the grade level reported in ADVISER matched the enrollment records.

9) We sampled 20 General Fund disbursements, noting the District's allocation to the school district/building level. The District's allocation for all items sampled was appropriate.

10) Our audit included tests of 25 transactions coded to General Fund expenditure accounts impacting the TEEOSA calculation, including the following object codes: increased retirement contribution (object 237), voluntary termination agreements (object 238), lobbyist fees (object 314), mileage paid to parents (object 332), distance education & telecommunications (object 382), student transportation purchased from another district within the state (object 511), tuition to other districts within the state (object 561), tuition to postsecondary schools (object 565), repayment of taxes paid for revalued property (object 807), redemption of principal (object 831), and fund transfer to bond fund (object 914) and the following functions: Limited English Proficiency Programs (function 1150); Poverty Programs (function 1160), Summer School (function 1300), Adult Education (function 1400), Student Transportation (functions 2710, 2711, 2720, 2721, 2730, 2731, 2790, and 2791), Community Services Operations (function 3300), and all Private & State Categorical Programs (functions 3400 and 3512 through 3599). All 25 transactions appear to have been appropriately coded.

If you need additional information, please call me at (308) 381-1810 or email me at gharden@gicpas.com.

Sincerely,

AMGL, P.C.

Grant M. Harden, CPA

gh/dkk/20053

Mrs.McConnell

I will not be renewing my contract for the 2027-2028 school year at Sutherland Public Schools.

Bailey Guenin



10-14-26

Sutherland Public School

EMERGENCY OPERATIONS PLAN

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1 INTRODUCTION

This Emergency Operations Plan (EOP) was developed by the Sutherland Public School District Safety Steering Committee and ESU 16 Student Services Coordinator. The Safety Steering Committee acknowledges school safety is everyone's responsibility and is a shared role among staff, students, parents, and community leaders/members, who we consider "stakeholders." We believe the roles and responsibilities of the Safety Steering Committee are to establish, enforce, and monitor the Sutherland Public School Districts' safety and security policies and procedures. The Safety Steering Committee does this by ensuring the district building is secure from interior and exterior influences that pose a potential threat, or threats, to the welfare of all stakeholders.

This plan was developed in collaboration with district personnel, teachers, school support staff, emergency management, fire, EMS, law enforcement, public health service providers, mental health service providers, parents, and community stakeholders.

This plan provides guidance for response to likely threats and hazards identified by the Safety Steering Committee in an all-hazards approach. Response activities associated with specific threats and hazards are identified in the Annexes.

This plan has been recognized by the following and is effective 11/09/2026:

1.1 Signature Page

_____		_____
Mr. Brett Webster		Janet Mueller
Superintendent/Elementary Principal		School Board President
_____		_____
	(Co-Chair)	Quinten Smith
Teacher		Lincoln County Sheriff's Office

1.2 Approval and Implementation

This School Emergency Operations Plan operates within the framework of the Sutherland Public School District. Any changes to this plan require approval of the Safety Steering Committee and District Superintendent or his/her designee. This plan supersedes all previous plans.

1.3 Record of Changes

All changes to this plan must be recorded.

Change Number	Date of Change	Name	Summary of Change
			Update school populations

1.4 Record of Distribution

Updated, or revised, plans must be distributed district-wide.

Name/Title of person receiving plan	Agency (school office, government agency, stakeholder)	Date of delivery	Numbers of copies

2 PURPOSE

The purpose of the Sutherland Public School District Emergency Operations Plan (EOP) is to outline the responsibilities and duties of school employees, students, and parents or guardians in an emergency. Development of this plan has been done in collaboration with community response partners to ensure coordinated stakeholder participation and to best utilize available resources. This planning effort, along with training and exercises, empowers everyone involved in an emergency to act in a quick and knowledgeable manner. The plan educates staff, faculty, students, parents, and other stakeholders on their roles and responsibilities before, during, and after an incident. This plan can assure all concerned citizens the Sutherland Public School District has established guidelines and procedures to respond to threats and hazards in an effective way.

This plan provides an all-hazards approach to dealing with incidents and is inclusive of all situations and student populations. The attached Annex provides a systematic approach to specific threats and hazards before, during, and after an incident. The Annex also includes guidelines for functional activities used in many different threat scenarios such as evacuation, reunification, lock-down, lock-out, and shelter in place. Faculty and staff have been trained to assess the seriousness of incidents and respond according to these established procedures and guidelines. Sutherland Public Schools regularly schedules training and drills for faculty and students to ensure adherence to these guidelines, improve response time, and evaluate performance.

3 SCOPE

The Sutherland Public School District Emergency Operations Plan outlines the expectations of faculty, staff, and administrators, defines the roles and responsibilities, identifies direction and control systems, identifies internal and external communications plans, outlines the frequency and types of training, and defines the roles and responsibilities before, during, and after an incident. This plan also includes references, identifies authorities defined by federal, state, and local government mandates, and identifies specific threats, hazards, and vulnerabilities.

This plan uses the 4 phases of emergency management as its foundational guide. The 4 phases follow:

1. **Mitigation/Prevention** - Ongoing activities aimed at eliminating or reducing the risk of hazards and vulnerabilities. Taking proactive prevention measures whenever possible to protect the safety and security of students and staff.

2. **Preparedness/Planning** - Activity which is taken in advance of an emergency to reduce potential impact. Components of preparedness activity are planning, organizing, training, equipping, drills, evaluating, and taking corrective action. Coordination among those involved in emergency management and incident response activities improves preparedness.

3. **Response** - Period of time shortly before, during, and after an incident when activities are conducted in order to save lives, stabilize the incident, minimize property damage, and protect the environment.

4. **Recovery** - Actions taken when the immediate threat to life and property has passed that focuses resources to return to normal operations. These actions are both short- and long-term.

This plan identifies definitions for the following terms:

Hazard: Something potentially dangerous or harmful, often the root cause of an unwanted outcome.

Incident: An occurrence, caused by either human action or natural phenomena that may bring about harm and may require action. Incidents can include major disasters, emergencies, terrorist attacks, terrorist threats, fires, floods, hazardous materials accidents, tornadoes, public health and medical emergencies, and other occurrences requiring an emergency response.
*The building principal shall have the authority to determine when an incident has occurred and when to implement the procedures contained within this Emergency Operations Plan.

Threat: A natural or manmade occurrence, individual, entity, or action that has or indicates the potential to harm life, information, operations, the environment, and/or property.

Vulnerability: Characteristics of the school that could make it more susceptible to identified threats and hazards.

Assessment: The evaluation and interpretation of measurements and other information to provide a basis for decision making.

Evacuation: The organized, phased and supervised withdrawal, dispersal or removal of people from dangerous or potentially dangerous areas, their reception and care in safe areas and eventual return when possible.

Exercise: An activity designed to promote emergency preparedness; test or evaluate emergency operations plans, procedures, or facilities; train personnel in emergency response duties; and demonstrate operational capability.

First Responder: Local and nongovernmental agencies; police, fire and other emergency personnel responsible for the initial activities to protect and preserve life, property, evidence and the environment; including emergency management, public health, clinical care, public works and other skilled support personnel from federal, state, local and non-governmental organizations.

HazMat - Hazardous Materials: Substances which, if released in an uncontrolled manner (i.e., spilled), can be harmful to people, animals, property, and/or the environment.

4 SITUATION OVERVIEW

Sutherland is a small rural village in Lincoln County, Nebraska. Sutherland is located in Platte River Valley, in the western part of Lincoln County. Sutherland is 25 miles west of North Platte and situated on both I-80 and Highway 30. Sutherland's estimated population is 1,313; based on official 2020 estimates from the US Census Bureau.

Sutherland Public School District is the third largest school district in Lincoln County, employing approximately 45 full-time staff with an enrollment of approximately 259 students. There are 152 PreK-6th grade students, and 107 7-12 grade students.

4.1 Sutherland Public School

4.1.1 Population

Sutherland Public School's current enrollment is approximately 259 students. These students are supported by a staff and faculty that consists of:

- 39 Teachers and specialists
- 3 Administrators
- 3 Office support staff
- 4 Cafeteria staff
- 3 Maintenance and custodial staff

A master schedule of where classes, grade levels, and staff are located during the day is provided to each classroom and is available in the Main Office.

Sutherland Public School is committed to the safety of all students and staff with access and functional needs, which includes students/staff with:

- Limited English proficiency
- Blindness or visual disabilities
- Cognitive or emotional disabilities
- Deafness or hearing loss
- Mobility/physical disabilities (permanent or temporary)
- Medically fragile health (including asthma and severe allergies)

The School's current enrollment of students with access and functional needs is 5. Staff requiring additional assistance is 0. Students and/or staff may require additional assistance if they are temporarily on crutches, wearing casts, etc.

Classrooms that contain students and staff requiring additional assistance during an incident will be noted by an asterisk next to the room number during the applicable class period on the master schedule. The school's main office will keep a list of students and staff names along with their schedules.

4.1.2 Building Information

Sutherland Public School is a single story building located at 401 Walnut Street. Since the construction of the building in 1837, several renovations and new construction has occurred. The most notable change occurred in 2003 with the building of the new elementary wing and demolition of the old two story school. Included on the school property is a football field, practice field, track with parking to the north, a green house, house, play ground with tennis courts, parking to the north of the building and a lot located to the northeast of the school.

The school consists of classrooms, a library, administration office, a stage, two gymnasiums, wrestling room , and a multipurpose room. All classes take place in the main building on campus.

A map of the buildings, annotated with evacuation routes, shelter locations, fire alarm pull stations, fire hydrants, fire extinguishers, first aid kits, hazardous materials storage, and utility shut offs is included in the appendix. All staff members are required to know these locations as well as how to operate utility shutoffs.

A public address system works within the building, but does not exist on the exterior. A separate public address system works for the football/track stadium.

The Sutherland Fire Department provides fire and ambulance services to the school. The Sutherland Fire Department has fire stations at the following locations:

Fire Station - 1400 First Street (0.4 miles)

The Lincoln County Sheriff's Department provides law enforcement services to the school. Deputies from the LCSO are located throughout Lincoln County.

4.1.3 Threat/Hazard Assessment Summary

Sutherland Public School is exposed to many threats, hazards, and vulnerabilities. All of these have the potential for disrupting the school community, causing casualties, and damaging or destroying public and/or private property.

The interior and exterior of all school buildings and grounds have been assessed for potential threats/hazards that may impact the health and safety of students, faculty, staff and property. The

Sutherland Public School District Safety Steering Committee shall complete a site assessment, with the assistance of the ESU 16 Student Services Coordinator, to identify any circumstances in the school or near campus that may present unique problems or potential risks to people or property.

In case of a fire, or any other emergency, possibly harmful or reactive chemicals can be found in the following classrooms:

- Science Classrooms: 29, 33
- STS Classrooms: 47, 48

4.2.5 Resources

Sutherland School utilizes the Sutherland Methodist Church as an evacuation site if a situation poses a threat to the school building and/or its occupants and the need of evacuation is necessary. The Methodist Church is located at 613 Pine Street.

5 PLANNING ASSUMPTIONS

Sutherland Public School District may deviate from this EOP if the following assumptions prove not to be true during operations. The EOP assumes:

- Some emergency situations occur with little or no warning.
- A single site incident such as a fire, active shooter, tornado, gas main breakage or hazardous materials exposure could occur at any time without warning. The employees of the affected school should not wait for direction from local response agencies before activating this plan to protect lives and property.
- In a major catastrophe, the district and/or schools may need to rely on its own resources and be self-sustaining for up to 72 hours.
- Assistance from law enforcement, fire, and emergency managers will be available in serious incidents. However, the district and/or school must be prepared to carry out the initial response until external assistance arrives.
- In most cases, law enforcement or fire service personnel will assume Incident Command, or establish unified command, depending on the type of emergency.

- There may be numerous injuries of varying degrees of seriousness to students, faculty, and/or staff. Rapid and appropriate response will reduce the number and severity of injuries.
- Conducting regular drills and exercises on the threats/hazards identified in this plan can improve the district's readiness to respond to incidents and reduce incident-related losses.
- An intentional threat against the District, a school, or a student will result in law enforcement and security response actions.
- A large-scale emergency requires an effective, coordinated response between all community stakeholders and partners to help reduce the impact of the emergency on students, faculty, and staff, minimize public concern, and assist in recovery efforts.
- Schools in the district shall coordinate their emergency actions with this plan.

Concepts of Operations

The information provided in this section is designed to give an overall picture of incident management and explain the district's overall approach to an emergency.

Priorities for incident management include:

- Protect and save lives; protect health and safety of students, faculty, staff, visitors, responders, and recovery workers.
- Protect property and mitigate damages and impacts to individuals, the community, and the environment.

For the purpose of this plan, we define incidents, emergency, and disaster as:

> **Incident** - An occurrence, caused by either action or natural phenomena that may bring about harm and may require action. Incidents can include major disasters, emergencies, terrorist attacks, terrorist threats, fires, floods, hazardous materials accidents, tornadoes, public health and medical emergencies, and other occurrences requiring an emergency response.
>
> **Emergency** - An emergency is a situation that is larger in scope and more severe in terms of actual or potential effects than an incident.

Disaster - A disaster involves the occurrence or threat of significant casualties and/or widespread property damage that is beyond the capability of the local government to handle with available local resources.

This EOP is based on an all-hazards approach and may be activated in its entirety or in part, based on the specific needs of the emergency and by decision of district (or school) leadership. The emergency functions of agencies involved in emergency management will generally parallel normal day-to-day operations. Day-to-day functions that do not contribute directly to the emergency may be suspended for the duration of any emergency and/or redirected to accomplishment of emergency tasks by the district.

5.1 Key Areas of Emergency Planning

In the event of an incident, Sutherland Public School District will adhere to the six key areas of emergency planning and incident management, which include:

1. **Prevention** - Actions that reduce risk from human-caused incidents. Prevention planning can also help mitigate secondary or opportunistic incidents that may occur after the primary incident.
2. **Protection** - Actions that reduce or eliminate a threat to people, property and the environment. Primarily focused on adversarial incidents, the protection of critical infrastructure and key resources vital to local jurisdictions.
3. **Mitigation** - Activities that eliminate or reduce the probability of a disaster occuring. Also included are long-term activities that lessen the undesirable effects of unavoidable hazards.
4. **Preparedness** - Activities that serve to develop the response capabilities needed in the event an emergency should arise. Planning and training are among the activities conducted under this phase.
5. **Response** - The actual provision of emergency services during a crisis. These activities help to reduce casualties or damage and increase the speed of recovery. Response activities include evacuation, rescue, and other similar operations.
6. **Recovery** - Actions that include both a short-term and long-term process. Short-term operations seek to restore vital services and provide for the basic needs of students, faculty, and staff. Long-term recovery focuses on restoring the school to its normal pre-disaster, or an improved, state of affairs. The recovery period is also an opportune time to institute future mitigation measures, particularly those related to the recent emergency.

5.2 National Incident Management System

The National Incident Management System (NIMS) is a set of principles that provides a systematic, proactive approach guiding all responding entities to work seamlessly before, during, and after an event, regardless of the cause, magnitude, location or complexity. This system ensures those involved in incident response understand their roles and have the tools to be effective. The ultimate goal of NIMS is to protect and mitigate the impact on life or property.

Sutherland Public Schools recognizes that staff and students will act as first responders in an incident. Adopting NIMS enables staff and students to respond more effectively as well as enhances cooperation, coordination, and communication among school officials, responders, and emergency managers.

NIMS compliance for the district and schools includes completing the following:

- Adopt the use of the Incident Command System (ICS). All staff and students who assume roles described in this plan will complete IS-100.SCA: Introduction to Incident Command System for Schools.
- Complete NIMS awareness course IS-700 (Introduction to NIMS).
- Incorporate the district EOP into the County Hazard Mitigation Plan.
- Train and exercise for the plan. All students and staff are expected to participate in training for the threat/hazard annexes and the functional annexes included in this plan. The building principal is charged with ensuring the training of staff and students occurs and equipment for response and recovery operations are in place.

The Incident Commander at each school will be delegated the authority to direct all incident activities within the school jurisdiction. The Incident Commander will establish an incident command post and provide an assessment of the situation to the Superintendent, Principal, or other officials; identify incident management resources required; and direct on-scene incident management activities from the incident command post. If no Incident Commander is present at the onset of an incident, the most qualified individual will assume command until relieved by a qualified Incident Commander.

An incident warranting multi-jurisdictional resources and emergency response activities will employ the Unified Command Structure.

5.2.1 Communication

Timely and effective communication is critical to an effective response and recovery. Direction on communications may be found in the main office of each school building.

5.2.2 Initial Response

School personnel will most likely be first on scene. Staff and faculty are expected to take charge and manage the incident until it is resolved or command is transferred to someone more qualified and/or an emergency response agency with legal authority assumes responsibility. Faculty and staff will seek guidance and direction from the school district and local officials who will function under Unified Command.

The Superintendent is responsible for activation of the district-wide EOP. The school principal or designee is responsible for activation of the school EOP, including all necessary procedures to ensure the protection of life and/or property. The principal or designee will assign an Incident Commander based on who is the most qualified for that type of incident.

6 ORGANIZATION AND ASSIGNMENT OF RESPONSIBILITIES

6.1 Organization

6.1.1 Policy Group

The Policy Group for emergency management for the Sutherland Public School District is comprised of the following:

- Superintendent
- School Board President
- Safety Steering Committee

The role of the Policy Group is to:

- Support the on-scene Incident Commander with strategic guidance, information analysis, and needed resources.
- Provide policy and strategic guidance.
- Help ensure adequate resources are available.

- Identify and resolve issues common to all organizations.
- Keep elected officials and other executives informed of the situation and decisions.
- Provide factual information, both internally and externally through the Joint Information Center (JIC).

6.1.2 School Site Safety and Security

The Safety Steering Committee is responsible for emergency management planning, education, training, and compliance of this EOP.

The building principal is responsible for every day operations of their assigned building. Upon activation of the EOP for a school incident, the building principal, or designee, assigned to the affected building assumes the role of Incident Commander.

6.1.3 District or School Departments

District and school departments will support emergency response operations through performance of their normal roles and responsibilities. If called upon, school departments shall activate personnel and implement appropriate response actions identified in the plan, or as directed by the Incident Commander or school administration.

Activation of the Incident Command System (ICS) for a school event may be modified as needed to best serve the nature of the incident. When the ICS is activated, staff will direct the efforts of their departments according to their respective procedures for emergency operations.

6.2 Responsibilities

6.2.1 Principal/Building Administrator

The principal may serve as the Incident Commander or delegate that authority to a qualified individual. At all times, the principal retains the responsibility for the overall safety of students and staff. However, delegating the authority to manage the incident allows the principal to focus on policy-level activities and interfacing with other agencies and parents. The principal shall coordinate between the Emergency Management group and the Incident Commander.

6.2.2 Teachers

Teachers shall be responsible for the supervision of students and shall remain with students until directed otherwise.

Responsibilities include:

- Supervise students under their charge.
- Take steps to ensure the safety of students, staff, and other individuals in the implementation of incident management protocols.
- Direct students in their charge to inside or outside assembly areas, in accordance with signals, warning, written notification, or intercom orders according to established incident management procedures.
- Give appropriate action command during an incident.
- Take attendance when class relocates to an outside or inside assembly area or evacuates to another location.
- Report missing students to the Incident Commander or designee.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Obtain first aid services for injured students from the school nurse or person trained in first aid. Arrange for first aid for those unable to be moved.
- Render first aid if necessary. School staff should be trained in first aid and CPR.

6.2.3 Instructional Assistants

Responsibilities include assisting teachers as directed.

6.2.4 Counselors, Social Workers, and Psychologists

Responsibilities include:

- Take steps to ensure the safety of students, staff, and other individuals in the implementation of incident management protocols.
- Direct students in their charge according to established incident management protocols.
- Render first aid if necessary.
- Assist in the transfer of students, staff, and other individuals when their safety is threatened.
- Execute assignments as directed by the Incident Commander or ICS supervisor.

6.2.5 School Nurse/Health Assistants

Responsibilities include:

- Administer first aid or emergency treatment as needed.
- Supervise administration of first aid by those trained to provide it.
- Organize first aid and medical supplies.

6.2.6 Custodians/Maintenance Personnel

Responsibilities include:

- Survey and report building damage to the Incident Commander or Operations Section Chief.
- Control main shutoff valves for gas, water, and electricity and ensure that no hazard results from broken or downed lines.
- Provide damage control as needed.
- Assist in the conservation, use, and disbursement of supplies and equipment.
- Keep Incident Commander or designee informed of the condition of school.

6.2.7 School Secretary/Office Staff

Responsibilities include:

- Answer phones and assist in receiving and providing consistent information to callers.
- Provide for the safety of essential school records and documents.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Monitor radio emergency broadcasts.
- Assist with health incidents as needed. (i.e., acting as messengers, etc.)

6.2.8 Food Service/Cafeteria Workers

Responsibilities include:

- Use, prepare, and serve food and water on a rationed basis whenever the feeding of students and staff becomes necessary during an incident.
- Execute assignments as directed by the Incident Commander or ICS supervisor.

6.2.9 Transportation/Bus Drivers

Responsibilities include:

- Supervise the care of students if disaster occurs while students are in the bus.
- Transfer students to new location(s) when directed.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Transport individuals in need of medical attention.

6.2.10 Other Staff (Itinerant Staff, Substitute Teachers)

Responsibilities include:

- Report to the Incident Commander or ICS supervisor if requested or activated.

6.2.11 Students

Responsibilities include:

- Cooperate during emergency drills and exercises, and during an emergency situation.
- Learn to be responsible for themselves and others if the emergency situation warrants.
- Understand the importance of not being a bystander by reporting situations of concern to appropriate staff.
- Develop a general awareness of natural, technological, and human-caused hazards and associated prevention, preparedness, and mitigation measures.

6.2.12 Parents/Guardians

Responsibilities include:

- Understand their roles during a school emergency.
- Encourage and support school safety, violence prevention, and incident preparedness programs within the school.
- Participate in volunteer service projects for promoting school incident preparedness.
- Provide the school(s) with requested information concerning an incident, early and late dismissals, and other related release information.
- Practice incident management preparedness in the home to reinforce school training and ensure family safety.
- Report any suspicious activities to the school that raises concern for the health and safety of students and/or staff.

7 Training and Exercises

The development of the EOP training and exercise schedule is key to the success of the school's ability to respond to an emergency. It is imperative that all school faculty and staff have a general understanding of their roles and responsibilities and are trained on all standard operating

procedures and guidelines associated with emergency response. Training and exercises provide the opportunity to increase understanding and implementation of these protocols.

The building principal is responsible for communicating the content of the EOP to staff and ensuring opportunities to attend and participate in EOP training and exercise activities when available.

The Co-Chairman of the Safety Steering Committee, or their designee, shall be responsible for the following:

- Incorporate EOP training opportunities into the annual school calendar.
- Review and update (if necessary) the EOP and incorporate this review and update into the annual school calendar.
- Work with response agency partners.
- Ensure the Homeland Security Exercise and Evaluation Program (HSEEP) compliant exercises be conducted to train staff and evaluate the adequacy of the EOP.
- Ensure that following HSEEP procedures, an After Action Report (AAR) and the Improvement Plan (IP) for each exercise be developed and documented appropriately.

8 Plan Development and Maintenance

The Sutherland School District EOP integrates with school and district policy and procedures as well as a number of stakeholder EOP's or guidelines. The District EOP utilizes existing program expertise and personnel to support prevention, protection, mitigation, preparedness, response, and recovery efforts. The EOP is structured according to the Guide for Developing High-Quality School Emergency Operations Plans provided by the Readiness and Emergency Management for Schools Technical Assistance Center and follows the principles of the National Incident Management System (NIMS) and Incident Command System (ICS). In addition, the EOP utilizes the Homeland Security Exercise and Evaluation Program (HSEEP) to address response, training, exercises, equipment, evaluation, and corrective action practices.

Sutherland Public Schools shall oversee or coordinate with applicable partners to conduct the following:

- The EOP shall be reviewed annually and modified as necessary by the Safety Steering Committee. The Chairman of the Safety Steering Committee, or his/her designee, shall ensure the committee completes this task.

- The EOP shall coordinate with external agencies that may be affected by EOP implementation, in an effort to ensure consistency and compatibility with jurisdictional plans.
- Substantive changes between review periods, such as changes in roles or responsibilities, will prompt notification to listed stakeholders. Minor edits such as grammar or spelling changes will require no notification.
- If updates of the EOP involve substantive changes, the Safety Steering Committee will generate a draft document for distribution to relevant partners for review and comment. Substantive changes are allowed without a full review and signatures by the Safety Steering Committee if the changes made reflect less than 10% of the content within this EOP.
- After a stakeholder review and comments period, the updated EOP will be submitted for final review and approval by the Safety Steering Committee identified on the signature page. The updated plan becomes effective upon completion of all signatures on the signature page.
- Each building principal is responsible for communicating the content of the EOP to staff under their command.
- Each building principal and department director identified in the EOP is responsible for ensuring key staff have the opportunity to attend EOP training and exercise activities.
- The District will ensure EOP compliance with the applicable local, state, and federal laws and procedures.

9 Specific Hazards

9.1 Activity Trip

Each teacher/coach/sponsor should maintain a folder for each activity trip. This folder should contain rosters, including an emergency telephone number for each student. A copy of the student's manifest should be placed in the trip folder and a second copy should accompany the teacher/coach/sponsor on the trip.

Activity sponsors/coaches should have designated procedures for handling emergency situations. The following protocol is intended to outline steps to be taken by school personnel should an accident/emergency occur.

Staff at the Scene:

- Call 911, if warranted
- Assess situation, account for all students and staff
- Confirm information
- Call building administration or designee and inform of situation
- Share precise information with first responders and/or school officials as needed
- Know your present address or location
- School staff, at the scene of the incident, renders aid and assistance until first responders arrive and take charge of the situation
- School staff, at the scene of the incident, will move all unaffected students to a safe location and account for all students
- If students are injured and transported, the names of the injured students and the location to which they are taken for medical treatment will be provided to the school

Principal, Team:

- Notify Superintendent
- Ascertain the names of any injured students and the nearest location of any medical treatment facility
- Parents/guardians of all students on the activity trip will be notified as quickly as accurate information is available
- Designated school staff representative will proceed to any medical treatment facility to which an injured student has been taken to assist parents and to provide support to students, as appropriate
- Complete the appropriate documentation

9.2 Assault

An assault is a violent physical or verbal attack.

Staff Actions:

- Report to school principal the type and number of injuries and if assailant is still in area
- Give a good description of the assailant (clothing, height, etc.)
- Give the location of the assault
- If assailant has left the building on foot, give direction of travel
- If assailant leaves in a vehicle, give description of vehicle, license number, and direction of travel

- Administer first aid, and get medical attention if needed

Principal, Team:

- Call 911 if warranted
- Give the type and number of injuries
- Advise if assailant is still in building or on the property
- Give the description of assailant
- Give the direction of travel and type of vehicle the assailant left in and include the license plate number if known
- If a threat still persists, determine whether to initiate lockdown
- Notify the superintendent as appropriate
- Document all actions and complete incident reports

9.3 Bus Emergency

Each school should maintain a bus folder for each bus serving the school. This folder should contain rosters, including an emergency telephone number for each student assigned to ride the bus. The staff member in charge of a special activity trip should prepare a trip bus folder, one copy of the students manifest should be placed in the trip folder and a second copy should accompany the teacher/sponsor on the trip.

Bus drivers should have designated procedures for handling emergency situations. The following protocol is intended to outline steps to be taken by school personnel should an accident occur:

Staff at the Scene:

- Call 911, if warranted
- Evacuate the bus, if needed
- Call Principal
- School staff at the scene of a bus accident will help implement basic first aid until emergency medical services and/or law enforcement arrives and takes charge of the emergency
- School staff at the scene of a school bus accident will move all uninjured students to a location that is a safe distance from the accident

- Document the names of any injured students and the nearest location of any medical treatment facility

Principal, Team:

- Notify Superintendent
- Ascertain the names of any injured students and the nearest location of any medical treatment facility
- Parents/guardians of all students on the bus will be notified as quickly as accurate information is available
- Designated school staff representative will proceed to any medical treatment facility to which an injured student has been taken to assist parents/guardians and to provide support to students, as appropriate
- Complete the appropriate documentation

9.4 Student/Staff Death

When a death of a student or staff member occurs, the building principal needs to address the following details:

- Verify what happened
- Contain the information
- Protect the privacy of the family
- Activate district/ ESU 16 Crisis Team
- Communicate with parents/guardians, if needed

9.5 Death in District School Building

Death is the termination of the biological functions that define a living organism. It refers to both a particular event and to the condition resulting thereby.

Scope

These actions are appropriate for overwhelming physical trauma (injury), natural progression of disease (natural causes), and completed suicide at district buildings and district-ciontrolled events, and immediate response to that death.

Responsibility

The building administrator is responsible for the mental and emotional well-being of staff, students, and visitors on the premises. The building administrator is also responsible for communicating what happened with building staff, students, and parents.

The Lincoln County Sheriff's Office is the responsible agency for any death. The Lincoln County Sheriff's Office will perform an investigation, conduct interviews, collect evidence, contact the coroner and clear the crime scene.

The Superintendent is responsible for communicating what happened with the district and the media.

The Director of Facilities for the school district is responsible for assisting the building operator with cleaning and restoring the site.

The district and/or the building Crisis Team should be summoned to assist.

Threat Mechanism

Death in a district building creates:

- A vulnerability to emotional upset and psychological trauma in survivors
- A communications and logistical challenge for administrative staff
- A crime scene and a health hazard until the decedent is transported and the area is cleared

Sudden death, either from trauma or acute disease, may result in psychological trauma for survivors, especially those who witness the transition. This may be compounded when the death is self-inflicted.

When death occurs as the result of old-age or chronic disease, survivors generally have adequate time to prepare themselves psychologically. However, young people may lack knowledge of this skill without experience, and the amount of time may still have been inadequate for some adults. Even when psychological trauma is not present, death may bring about profound emotional loss to survivors with a strong attachment to the decedent. This experience of loss leads to a natural grieving process which, while healthy, can be disruptive to the learning process. It can also be frustrating or disturbing for those who experience a different level of loss than others in their environment.

Response Strategy

Major response goals include:

- Assessing and treating psychological trauma in survivors within the abilities and framework of the district
- Allowing for all survivors to move through the grief process at their own speed
- Communicating sensitive information with decorum
- Handling the logistics of the decedent appropriately

Witnesses should be removed from the scene and sequestered in a comfortable location. The responding LCS may interview witnesses. It is preferred that witnesses not talk with anyone about what they saw until they can be interviewed; this does not mean withholding intervention from a witness in crisis. Witnesses should never be left by themselves.

The death scene should be secured as a crime scene until released by the LCSO. It should also be secured from accidental observation until it can be cleaned and restored to order.

The investigating officer or the coroner may request medical information, including any medications taken by the decedent, if known. This information will assist in determining cause of death.

In general, funeral arrangements for staff members will necessitate a larger percentage of staff participation, thereby placing a burden on the superintendent and school board to determine if school should be canceled.

In the case of a suicide, in order to discourage others from the possibly copying behavoir verbally or in reality, it is critical to not memorialize the death. While it is a tragedy, the person must not become larger in death than he/she was in life.

Short-term interventions are available for staff suffering emotional or mental trauma. Staff may contact their building administrator to arrange for personal assistance through the Employee Assistance Program. There are also many mental health agencies (private and public) through which an employee may seek assistance.

Incident Command System (ICS) may be used to organize response activity and manage information following a death. ICS should already be in place during a mass casualty event.

Mitigation

Preventing death at district buildings is a common goal of the mitigation, preparedness and response actions undertaken by the district.

Accidents happen, and individuals determined to harm themselves or others may eventually succeed despite best efforts to prevent them.

Mitigation efforts concerning death can be viewed as those steps taken to prevent trauma in the survivors.

Preparedness

Having a handout prepared to brief staff on what to expect from others in the wake of a death, as well as what resources are available, will speed the early stages of response.

The superintendent, or their designee, shall make contact with professionals from the ESU 16 Crisis Response Team after a death, to support students and staff at the school.

9.6 Suicide Prevention

Suicide is the willful taking of one's own life. The psychological symptoms under which this may occur can be overt or sublime, and is a life-threatening emergency.

Scope

This section covers actions to prevent suicide within the sphere of influence of district staff, particularly when responding at district-buildings or district-controlled events. While the safety is the primary priority of any emergency response, suicide prevention is usually handled with as low a profile as possible.

Response Strategy

Every staff member is responsible for reporting possible signs of emotional crisis, or expression of suicide, to administrative or counseling staff immediatley. The building principal, social worker, psychologist or counseling staff is responsible for responding to referrals immediately and appropriately, and informing the building administrator of action taken. The building administrator, or designee, is responsible for ensuring parents/guardians have been contacted, making them aware of district and community resources.

Response Strategy

In the event that a person attempts, is reported to be at risk, or expresses a desire to commit suicide:

- Secure the person's safety
- DO NOT LEAVE THE PERSON ALONE or ALLOW THE PERSON TO LEAVE THE BUILDING AND GO TO AN UNSUPERVISED SETTING
- "Reasonable" efforts should be made to contact family via all available phone numbers, including those obtained from buildings where siblings work/attend. If these efforts fail, then the School Resource Officer may be asked to assist in locating them.
- Contact appropriate resources within the school (psychologist, social worker, counselor) or outside the building, if necessary
- Document contacts with the student and all referral efforts while fresh in your mind

Wallace Public School employees will respect confidences between students, staff, and community members **except** when it is revealed that a student is a danger to herself/himself or to others.

Confidentiality cannot and will not be honored in the circumstances where a student's life, or that of another, is in danger.

Mitigation

A person in crisis may attempt or commit suicide. Crisis can occur in all people regardless of age. Symptoms of a person in crisis may include one or more of the following:

● Talking about suicide	● Signs of depression
● Social isolation	● Giving away possessions
● Trouble with sleeping	● Loss of appetite
● Drug and alcohol use and abuse	● Self-destructiveness
● High degree of self-criticism	● Acting out
● Extreme passivity	● Psychosomatic complaints

● Serious accidents	● Declining grades
● Variable school problems	● Promiscuity
● Feelings of rejection	● Withdrawal
● Lack of emotion	● Feeling of hopeless
● Deteriorating school function	● Loss of reality
● Pessimism	● Pressure to achieve
● Distorted reality	● Sudden change of behavior
● Little or no communication w/anyone	● Outburst of anger/rage

Every ESU 16 school maintains a Crisis Team and a Crisis Plan. In addition, school counselors, school social workers, and school psychologist, is available for consultation and support to assist schools in managing situations where students are at risk of committing suicide. In the event of a suicide, ESU 16 has a Crisis Team available for all building staff to access.

Preparedness

Recognizing signs of crisis requires a commitment to training and regular review. Each school shall have a supply of the "Sutherland Public Schools Suicide/Self-Harm Risk Assessment" form and the "Sutherland Public Schools Suicide Risk Parent Conference" form. As part of their annual suicide prevention training, each building will establish a place to keep the school copy of this documentation. (It should not go into the cumulative record)

Action Items

Staff Actions:

- Secure the person's safety
- If you need assistance to ensure the person's safety, depending on the situation, contact:
    - Counselor, social worker, school psychologist or nurse,
    - Building administrator, or designee,
    - Director of Student Services
    - School Resource Officer
- Remain calm
- Treat the concern as real, be patient and listen
- Be supportive. Reassure the student that it is alright to share the suicidal concern

- Explain that confidentiality does not apply, you need to talk with appropriate school personnel
- Document your interaction while it is still fresh in your mind
- Document contacts with student and all referral efforts

Do not:

- Dismiss the student's problems as trivial
- Judge, or be critical (negative)
- Jump to conclusions or solutions
- Loof for "causes" of the student's problems
- Be abrupt or hurried

Principal, Team Actions:

- Contact parents/family members
- Contact appropriate resources within the school (psychologist, social workers, counselors, SRO, Director of Student Services)
- Complete the "Sutherland Public Schools Suicide Risk Parent Conference" form in English or Spanish. Enlist the services of an interpreter, as necessary
- Sign and date the form, have the parent/guardian sign. Give a copy of the form to the parents/guardian.
- Keep a copy in a secure location (not the student's cumulative record)

9.7 Hostage Situation

Disruption/intruder/missing child/abduction - a group of emergencies where school personnel or an individual is placed in a potentially dangerous situation. These emergencies require immediate action.

Staff Actions:

- Notify principle or his/her designee immediately
- Keep all students in their classrooms until further notice

Principal, Team:

- Initiate lock-down procedures (Standard Response Protocol)
- Call 911, Superintendent

- Notify all students outside of their classrooms (including those outside the building) to report to the nearest safe area
- Under no circumstances shall the students be evacuated from the building without approval and/or assistance.
- If the hostage taker or armed person can be contained in one section of the building, students should be moved from exposed areas or classrooms to a safer part of the building
- As soon as possible and only if it can be accomplished safely, a staff member should be directed outside of the building to warn approaching visitors of the danger

9.8 Intruder

An intruder is an unauthorized person who enters school property. People (whether children or adults) who are not known and are neither accompanied by a known student or staff member, nor wearing a visitor badge, must be assumed to be an intruder.

Scope

Intrusion refers to an individual or small number of people being in the building without permission. Intrusion as a building-level threat occurs when the intruder is discovered during the workday.

After-hours intrusion constitutes the crimes of entering and trespassing, and will be dealt with by responding law enforcement.

A deliberate coordinated assault by a squad or people is addressed as an armed intrusion or riot/insurrection.

Responsibility

It is the responsibility of all staff assigned to the building to be alert for unfamiliar people on campus.

The building administrator is ultimately responsible for seeing that an intruder leaves the premises.

If an intruder will not leave when asked, or becomes disruptive, the Lincoln County Sheriff's Department becomes responsible for removing the trespasser(s).

Threat Mechanism

The threat posed by an unarmed intruder is they, adults especially, rarely walk anywhere without a purpose. If that purpose is not known to be legitimate, productive, and safe, it must be assumed otherwise.

The District Safety-Steering Committee will work with the Superintendent and the Incident Commander to arrange for transportation of students if necessary. An Emergency Information Center may be activated to assist with parent notification.

The primary threat from armed intrusion is bodily harm to students, staff and the intruder through use of weapons.

A secondary threat is the psychological harm to survivors exposed to mortal danger.

Finally, armed intrusion, even when resolved peacefully, can cause a major disruption to the educational process.

Response Strategy

An important goal at all times during an armed intrusion is to avoid those actions which might escalate the emotional state of the intruder.

- Do not confront an armed intruder. The intruder should not be approached in a classroom or crowded environment.

- Never attempt to stop an intruder who is fleeing.

- If an armed intruder enters a room, the staff member(s) present should try to maintain decorum. Keeping students and him/herself as calm and collected as possible will usually help keep the intruder from becoming more nervous or rash.

If there is a safe way to notify the main office, it should be done.

Remember, although the assailant may have fled, the crime scene must be preserved. Physical evidence is important to authorities conducting the investigation that follows.

Do not pick up discarded weapons or items left behind by an assailant. Weapons should be covered and a staff member assigned to watch until it can be rendered safe by proper authorities and collected as evidence.
In the event police seal the crime scene, they may require the entire building be evacuated. During the first few hours, this may be necessary to ensure success in the investigation. Once the preliminary work is complete, a smaller area may be held for days.

ICS may be implemented at the building-level if the armed intruder is not removed immediately. Expect incident command to transfer immediately to the LCSO upon arrival; request unified command. Incident command will return to the building staff once the armed conflict is resolved.

The incident commander should plan to debrief with involved staff immediately after the incident, paying close attention to their emotional and mental state (as well as their own).

In days and weeks following the incident, it may be necessary to implement a psychological support system similar to that involving death. The ESU 16 Crisis Team will be available at the request of the building principal.

Mitigation

The best solution is to avoid the situation. Watch for early warning signs from students and/or staff. Document and report to the building principal any talk of bringing weapons to school or any signs of unstable behavior.

Be aware of potentially dangerous family situations involving staff. Separation and divorce cases present emotionally charged situations.

Develop and enforce the practice of having all visitors report to the main office immediately upon entering the building to collect a badge to wear when they are on campus, and clearly state their purpose for being in the building. Any person seeing a stranger on campus shall report it immediately to the main office. Sometimes a custodian, lunchroom worker, paraprofessional, or other staff member can guide the stranger away from students.

Action Items

Staff Actions:

- Notify building administrator

- With another staff member, approach guest/intruder
- Politely greet guest/intruder and identify yourself
- Ask guest/intruder the purpose of his/her visit

If determined to be a welcome visitor:

- Inform visitor all visitors must register at the office
- Escort visitor to office to register
- If lost, escort visitor to destination, report status to the office

If the intruder is not legitimate:

- Ask intruder to leave the property, accompany to exit

If the intruder refuses to leave:

- Warn intruder of consequences for staying on district property
- Give full description of intruder to building administrator, keeping intruder unaware if possible
- Steer intruder away from students and toward an exit, if possible
- Walk away from intruder if potential for violence is indicated
- Maintain visual contact from a safe distance, noting intruder's actions

Principal, Team Actions:

- Call 911
- May dispatch additional staff to assist with the intruder
- May summon law enforcement
- May initiate lock-down procedures, if needed

9.9 Medical Emergencies

In a medical emergency, victims experience life-threatening physical trauma or illness.

Scope

Not all injury or illness is emergent in nature. This section covers actions when individuals experience life-threatening bodily trauma or sudden-onset illness regardless of cause, and the event occurs at district facilities or district-controlled events.

Responsibility

Within buildings where nursing staff are present, it is the building nurse who has primary responsibility during a medical response. In the absence of a nurse or during a mass casualty event, the building staff must provide care within their scope of training.

Emergency Medical Service (EMS) with Advanced Life Support (ALS) is the primary responsibility of American Medical Response (AMR), and the preferred transporter of victims.

Threat Mechanism

The primary threat in a medical emergency is victim death from failure to treat the "big three": airway compromise, excessive bleeding, and shock.

The secondary threat to victims of physical trauma is infection. Contagion is a hazard for responders where body fluids are expressed.

Response Strategy

Early treatment of the "big three" killers is key to recovery from physical trauma.

If the event warrants advanced life support, or if there's doubt, call 911. The request can always be canceled later if not needed.

Responding staff must be conscious of body-substance isolation (BSI) and use universal precautions including proper personal protective equipment (PPE) such as gloves and goggles depending on the trauma. If the trauma is the result of a precipitating emergency, responders may need to exercise greater care or delay treatment if hazards are (potentially) present.

Mitigation

To prevent physical trauma, staff need to develop a situational awareness of their workplace.

- Walk and work deliberately, not hastily.
- Wear proper clothing and protective equipment as necessary for the task.
- Store and use harmful chemicals properly.
- Repair or remove equipment with protrusions which might catch and tear clothing or skin.
- Anchor bookshelves and other tall objects.
- Keep floors dry and clear from stumbling hazards.

Each teacher should maintain information about students in his/her classroom having special medical or physical needs; such conditions might include allergies, fainting, seizures, or diabetes; include steps that the teacher may follow to prevent becoming emergent.

Preparedness

Keep a current list in the office or school nurses office of the names of building staff who have completed special paramedic training, first aid, CPR, AED training, or other special lifesaving or life-sustaining training.

Provide in-service training in basic first aid for staff (utilizing the school nurse or other trained health professional).

Stock and maintain adequate supplies for mass casualty and trauma in your building emergency kit. Have sufficient non-latex gloves, goggles, and aprons available to protect nursing staff and building treatment and triage teams.

Keep poisonous materials in a locked and secure location. Provide staff with information on possible poisonous materials in the building. Make sure that Material Safety Data Sheets are present.

Each teacher/coach/sponsor should prepare a folder for each activity trip. This folder should contain student rosters, including an emergency telephone number for each student. This folder should accompany the teacher/coach/sponsor on the trip and a second copy of the rosters should be left with the building office.

Action Items

Staff at the scene:

- Call for help, call 911.
- Proceed to safety, including use of personal protective equipment.
- Assess the situation, DO NOT MOVE victim(s) unless in immediate danger of further injury.
- Safely render necessary aid until professional responders arrive.
- Notify the building principal. Provide the school with names of any injured students and location(s) to which they are taken for medical treatment.

- Share precise, pertinent information about the incident with first responders and/or school officials, as needed.
- Move unaffected students to a safe location and account for each.

Building Administrator:

- Call 911
- Utilize building staff with appropriate knowledge and skill.
- Ascertain the names of victims(s) and the location(s) to which they are taken.
- Notify the next-of-kin of the victim as accurate information is available.
- Designate staff to proceed to the medical facility(s) to assist parents and provide appropriate support to victim(s).
- Complete the appropriate documentation.

Action Items for Poisoning:

If a poisoning is suspected:

- Call 911.
- Call the Poison Center Hotline at 800-222-1222
- Administer first aid directed by poison information center.
- Follow the actions indicated for all medical emergencies.

9.10 Fire

A fire is a rapid, persistent chemical change that releases heat and light and is accompanied by flame.

Scope

As building-level response capability is limited, fire can quickly grow from emergency to disaster.

Responsibility

Within the building, responding to fire is initially the responsibility of the first person on the scene.
The Sutherland Fire Department is the primary agency responsible for fire suppression.

The Incident Commander is responsible for gathering detailed information about the fire, and sharing pertinent information with the Fire Department, and the district point of contact.

Threat Mechanism

Fires start when a flammable and/or a combustible material with an adequate supply of oxygen or another oxidizer is subjected to enough heat and is able to sustain a chain reaction. This is commonly called the fire tetrahedron. Fire cannot exist without all of these elements being in place (though as previously stated, another strong oxidizer can replace oxygen).

Once ignited, a chain reaction must take place whereby fires can sustain their own heat by the further release of heat energy in the process of combustion and may propagate, provided there is a continuous supply of an oxidizer and fuel.

Response Strategy

Evacuation should occur immediately. The classroom or affected room should be vacated and the nearest fire alarm actuator tripped. The building will then follow its evacuation plan.

- Staff need to bring their class roster/attendance sheet.
- As spaces are evacuated, doors should be closed behind evacuees to slow the spread of smoke, heat, and flame.
- Fire can be extinguished by removing any one of the elements of the fire tetrahedron. Fire suppression must only be attempted by staff who have received training in appropriate techniques and available equipment.

Mitigation

Fire prevention on a building level focuses on eliminating sources of ignition (heat) and minimizing fuel available for fires. Sources of can include:

- Improperly-used space heaters,
- Overloaded electrical outlets,
- Worn/frayed electrical cords,
- Lighters/matches,
- Piles of damp organic matter.

Proper storage of combustible materials can help reduce fuel available for starting or propagating fires. While many combustible materials are used in school buildings, certain configurations are undesirable. For example:

- Piles or stacks of paper, particularly when random or rough-stacked, introducing more air into pile,
- Dry brush or dry leaves,
- Flammable/combustible chemicals and solvents, particularly when stored in quantity.

Preparedness

Preparing for a fire emphasizes a thorough knowledge of procedures. Regular practice of these procedures, so they become skills, will minimize the life risk to students and staff. Knowledge of exits/escape routes and evacuation sites are key to successful implementation.

From a preparedness perspective, there are no false alarms. Every fire alarm event is an opportunity to practice response actions, so every fire alarm shall be treated as a real event. Drills should occasionally include blocked exits or other simulated hazards to increase confidence in response skills.

Fire suppression skills are critical for staff who have greater access to the building throughout the school day. Fire suppression and early evacuation are hindered without a thorough knowledge of the location of the fire extinguishers and alarm pulls.

Action Items

An individual on fire:

- Should (be caused to) Stop, Drop, and Roll.
- Refer to 12.9, Medical Emergencies.

For fire in the building or on the property:

- Activate the building alarm.
- **EVACUATE** per building safety plan.
- Await further instruction from the building administrator.

Building administrator, Team:

- Call 911, if the alarm system doesn't automatically do so.
- Notify district Point of Contact.

- Relay information about the fire to the Fire Department.
- **Crime scene preservation** may be important at the fire source.
- Do not re-enter the building until given the “all clear” to do so.
- Determine if arrangements need to be made for transportation to alternate building locations, implementation of Standard Reunification Method, or if school is to be dismissed.

9.11 Wildfire

Scope

The purpose of this plan is to protect students, staff, and visitors from the hazards associated with wild grass fires that may threaten school property or transportation routes. This plan establishes procedures for preparedness, response, evacuation, sheltering, reunification, and recovery.

Situation

The school is located in a rural area surrounded by:

- Agricultural fields
- Native grasslands
- Pastures
- Shelter belts
- County roads

During periods of drought, high temperatures, and strong winds, grass fires can spread rapidly and threaten school grounds with little warning.

Potential impacts include:

- Smoke inhalation
- Fire approaching campus
- Loss of electrical power
- Road closures
- Bus route disruptions
- Building evacuation

- Community-wide evacuation

Responsibility

The superintendent or principal will:

- Coordinate with local emergency responders.
- Notify families quickly and accurately.
- Evacuate if directed by fire officials.
- Shelter indoors when smoke is the primary hazard.
- Account for every student and staff member.
- Resume operations safely after the emergency.

Response Strategy

Threats may be identified by:

- 911 notification
- Fire Department
- Emergency Management
- Staff observation
- Law enforcement
- National Weather Service Red Flag Warnings
- Community reports

Protective Actions
Option 1 – Shelter-in-Place (Smoke)
Fire is not immediately threatening buildings but smoke is affecting air quality.

Actions:

- Bring everyone indoors.
- Close all windows and doors.
- Shut outside air intake if possible.
- Limit movement between buildings.

- Cancel outdoor activities.
- Monitor air quality.
- Prepare for possible evacuation.

Option 2 – Campus Evacuation

- Fire threatens campus.
- Ordered by emergency responders.

Evacuation steps:

- Activate fire alarm or PA announcement.
- Teachers grab:
    - ☐ Attendance roster
    - ☐ Emergency backpack
    - ☐ Student medications (if applicable)
- Walk students to the evacuation area.
- Take attendance.
- Report missing students immediately.
- Await transportation or relocation instructions.

Off-Site Evacuation

Primary Site: Methodist Church Sutherland NE

Secondary Site: Church of Latter Day Saint's

Transportation:

- School buses
- District vans
- Mutual aid transportation

Students will remain supervised until released to authorized guardians.

Smoke Safety Tips

- Limit physical activity.
- Provide N95 masks for staff assigned outdoors if available.

- Monitor students with:
    - ☐ Asthma
    - ☐ Respiratory illness
    - ☐ Heart conditions

Preparedness

- Maintain a defensible space around buildings.
- Keep grass mowed.
- Remove dead vegetation.
- Trim trees near structures.
- Inspect HVAC air filters.
- Test emergency notification systems.
- Conduct annual wildfire drills.
- Review evacuation routes each semester.
- Coordinate annually with local fire departments.
- Maintain emergency supplies.
- Detection

For a rural school such as Sutherland Public Schools, it is especially important to account for longer emergency response times, limited access roads, agricultural equipment operating near the campus, rapidly changing wind conditions, and the possibility that volunteer firefighters may already be committed to nearby fires. Coordination with the county emergency manager, local volunteer fire department, sheriff's office, and neighboring school districts for mutual aid and alternate evacuation sites should be incorporated into planning and annual exercises.

9.12 Earthquake

An earthquake is a sudden movement of the earth’s crust caused by the release of geologic stress along a fault line.

Because earthquakes can strike without warning, the immediate need is to protect lives by taking the best available cover. All other actions must wait until the tremor subsides. If persons are

protected from failing objects, the rolling motion of the earth may be frightening but may not be dangerous. Aftershocks may occur.

Assembly Areas

- Earthquake safe areas will be away from the building and overhead power lines.
- Keep everyone away from underground gas and sewer lines.

Action Items

Staff, if inside the building:

- Initiate Drop, Cover and Hold.
- If no cover is available, crouch inside a doorframe or against an inside wall, cover head; stay away from outside walls, windows/glass/mirrors, and potential falling objects.
- Leave doors open to minimize jamming if the building shifts.
- Do not attempt to run through a building or outside due to risk of falling objects.
- After the initial shock, be alert for instructions from the building administrator.
- Administer first aid as needed.

If outside:

- Move quickly away from building and overhead electrical wires.
- Lie flat, face down, wait for shocks to subside.
- Do not attempt to enter the building until authorized to do so.
- Do not light fires or touch fallen wires.
- Be alert for instructions from the building administrator.

Building Administrator, Team:

- Call 911 and district Point of Contact.
- After initial shock, initiate evacuation and Standard Response Protocol.
- Do not re-enter the building until given “all clear” from Incident Command Personnel.

9.13 Severe Weather/Thunderstorms

A thunderstorm is a form of weather characterized by the presence of lightning and its acoustic effect on the Earth’s atmosphere known as thunder. Thunderstorms are usually accompanied by strong winds, heavy rain and sometimes snow, hail, or no precipitation at all. Thunderstorms

may line up in a series or rain band, known as a squall line, and strong or severe thunderstorms may rotate, known as super cells.

These are short-fused, small scale hazardous weather events categorized by the National Weather Service (NWS) as an event of the "severe local storms" type, one of three types of hazardous weather.

Scope and Responsibility

The district-level response to the severe local storm phenomenon of thunderstorms is limited to damage assessment of facilities which may have been affected. This section otherwise iterates building-level responses.

It is the responsibility of the building administrator to determine what activities should be canceled or continued, providing maximum safety for the students/staff in their charge.

Threat Mechanism

Generally, severe thunderstorms create increased opportunity for collateral threats to become active. Any storm from which thunder can be heard poses a risk of lightning. Lightning may strike as far as 10 miles or more from a storm cell. Lightning may cause bodily harm or death, and may damage structures leading to utility failure, structural collapse or explosion. If thunder is heard, there is a risk of being struck by lightning.

The NWS uses a multi-tier system of weather statements to notify the public of threatening weather conditions. In order of increasing risk, these statements are Outlook, Advisory, Watch, and Warning.

Severe Thunderstorm Watch: A severe thunderstorm contains large damaging hail of ¾ inch diameter or larger, and/or damaging winds greater than 58 mph or greater. Isolated tornadoes are possible but not expected to be the dominant severe weather event. These watches are usually valid for five to eight hours.

Particularly dangerous situation Severe Thunderstorm Watch: An expected severe wind event (derecho) is the likely reason for a PDS Severe Thunderstorm Watch to be issued, with widespread winds greater than 90 mph possible. These watches are usually for a larger area and are usually valid for a longer period of time than a regular Severe Thunderstorm Watch.

Severe Thunderstorm Warning: A severe thunderstorm is indicated by Doppler weather radar or sighted by Skywarn spotters.

Response strategy

The building administrator should be alert for any subsequent information by use of the building's AM/FM radio, television, all-hazards alert radio, or the National Weather Service website.

The National Weather Service recommends canceling outdoor activities because of the possibility of severe electrical storms. The decision is subjective and must be based on the time and type of activity that is in progress.

Site administrators may want to continue activities that can be concluded within a short period of time from the time the severe thunderstorm Watch/Warning is announced or move outside activities inside. It is strongly suggested no activity be started during a period that is marked as a severe thunderstorm Watch/Warning, particularly if heavy rain and lightning is already occurring.

ICS implementation is unlikely for this event. However, be prepared for collateral threats to become active.

When severe local storms occur within the district boundaries and district facilities may be affected, as soon as it is generally safe to do so, the Director of Facilities will dispatch maintenance personnel to assess damage and report it to district administration, or the Planning Section Chief if district ICS is activated.

Mitigation

There are no actions that can be taken on a building level to prevent severe local weather from occurring.

Preparedness

Have a plan of action in case a storm threatens and listen for updates and possible warnings especially when traveling or outdoors.

Make sure AM/FM radios and emergency warning systems are functioning at all times. Have at least one battery-backed all-hazards alert radio operational year-round.

Response staff should know that people struck by lightning do not carry a charge, and should be given aid immediately. Cardiac arrest is the most immediate cause of death. Use an AED when available.

Lightning - an atmospheric discharge of electricity accompanied by thunder.

1. PLAN in advance your evacuation and safety measures. When you first see lightning or hear thunder, activate your emergency plan. Now is the time to go to a building or a vehicle. Lightning often precedes rain, so don't wait for the rain to begin before suspending activities.

2. IF OUTDOORS: Avoid water. Avoid the high ground. Avoid open spaces. Avoid all metal objects including electric wires, fences, machinery, motors, power tools, etc. Unsafe places include underneath canopies, small picnic or rain shelters, or near trees. Where possible, find shelter in a substantial building or in a fully enclosed metal vehicle such as a car, truck or van with the windows completely shut. If lighting is striking nearby when you are outside, you should:
    a. Crouch down. Put your feet together. Place hands over ears to minimize hearing damage from thunder.
    b. Avoid proximity (minimum of 15 feet) to other people.

3. IF INDOORS: Avoid water. Stay away from doors and windows. Do not use the telephone. Take off head sets. Turn off, unplug, and stay away from appliances, computers, powertools, and TV sets. Lightning may strike exterior electric and phone lines, inducing shocks to inside equipment.

4. SUSPEND ACTIVITIES for 30 minutes after the last observed lightning or thunder.

5. INJURED PERSON(S) do not carry an electrical charge and can be handled safely. Apply First Aid procedures to a lighting victim if you are qualified to do so. Call 911 or send for help immediately.

Teach this safety Slogan:

"If you can see it, flee it; if you can hear it, clear it."

9.14 Flooding

Flash flooding occurs when the ground becomes saturated with water that has fallen too quickly to be absorbed. The runoff collects in low-lying areas and rapidly flows downhill. Flash floods most often occur in normally dry areas that have recently received precipitation - even dozens of miles from the source. Flash floods are distinguished from a regular flood by a timescale less than six hours.

Flash flood waves move at incredible speeds and can roll boulders, tear out trees, destroy buildings and bridges, and scour out new channels. Potentially deadly walls of water can reach heights of 10 to 20 feet. There will sometimes be little or no warning that a flash flood is occurring. When a flash flood warning is issued for your area, or the moment you realize a flash flood is imminent, act quickly. You may have only seconds to save your life.

On average, more people are killed by flooding than by any other single severe weather hazard, including tornadoes, lightning, and hurricanes. Most of these deaths occur at night, when it is more difficult to recognize the dangers, and when people are trapped in vehicles.

Natural flooding is a short-fused, small-scale hazardous weather event categorized by the National Weather Service as an event of the “severe local storms” type, one of three types of hazardous weather.

Flooding within a building refers to flooding caused by plumbing problems, as distinct from natural flooding.

Scope

This section addresses the building level response to a natural flood or flash flood watch or warning affecting the building, as well as the impact from flooding within the building.

Responsibility

The building administrator is responsible for the safety of all people on the premises. Director of Facilities is responsible for: assisting with sandbagging and other response efforts during a flooding event; repairing faulty plumbing in district buildings; working with the building custodians to clean up and restore buildings following a flood event inside. Emergency First Responders are responsible for rescue of victims trapped by floodwaters.

Threat Mechanism

Moving water may sweep people away, leading to bodily harm or death through drowning. Moving water and flotsam may cause structural collapse.

Secondary threats from flooding include loss of utilities, disease and epidemic, and environmental damage.

Turbidity of flood waters may hide hazards beneath the water's surface, making it unsafe to walk or drive through flooded areas.

The National Weather Service uses a multi-tier system of weather statements to notify the public of threatening weather conditions. In order of increasing risk, these statements are Outlook, Advisory, Watch, and Warning.

Flash Flood Watch: Conditions are favorable for (flash) flooding in and close to the watch area. These watches are usually issued six to twenty-for hours in advance of expected flood potential.

Flash Flood Warning: Flash flooding is occurring, imminent, or highly likely. A flash flood is a flood that occurs within 6 hours of excessive rainfall and poses a threat to life and/or property. These warnings are issued on a county by county basis and are generally in effect for up to 6 hours.

Flood Warning: General flooding of streets, low-lying areas, urban storm drains, creeks, and small streams is occurring, imminent, or highly likely. Flood warnings are issued for flooding that occurs more than 6 hours after the excessive rainfall. These warnings are issued on a county by county basis and are generally in effect for 6 to 12 hours.

Flooding as a plumbing failure may result in significant non-structural property loss. In the short-term, an increased risk of bodily harm and death occurs from electrocution. Involvement of sanitary sewer effluent yields a risk of disease and epidemic.

Response Strategy

Personal safety by not entering and not allowing others natural flooding areas is the primary goal. Flooding within the building should only be entered for the purpose of ending the flooding,

or as needed to clear drains or activate pumps, and only after donning appropriate personal protective equipment (PPE).

A secondary response goal is to minimize property loss. This may involve sandbagging around exterior doorways to prevent flood waters from entering the building, or moving property out of reach of flood water.

ICS may be activated at the discretion of the building administrator to facilitate the deployment of utility, security, and work teams as needed.

Mitigation

Flooding as an act of nature cannot be prevented on a building-level. Certain site and structural techniques can be employed during building construction to reduce or prevent natural flooding within the building.

For existing buildings, certain landscape choices and site modifications can reduce flooding or simplify flood response.

Keeping curbs, storm drain grates, and interior floor drains clear of debris can help reduce the likelihood of runoff water backing-up on the premises.

Plumbing leaks and drips should be reported immediately to the building maintenance for timely repair.

Preparedness

Make sure AM/FM radios and emergency warning systems are functioning at all times. Have at least on battery-backed all-hazards alert radio operational year-round.

Study runoff near your building during times of heavy precipitation in order to anticipate potential flooding patterns.

Train staff/students not to underestimate the strength of moving water.

Action Items

- An all-hazards alert radio must be operational at all times in the building, and be audible when active.
- Do not enter areas of active flooding.

- Avoid contact with flood waters and surfaces contaminated by flood water.

If a flood watch or warning is announced:

Principal, Team:

- Determine if any school activities are scheduled to occur in flood prone areas during the announced period.
- The building administrator may decide to cancel activities during the flood period.

If the Building is flooded:

- Notify District Emergency Contact.
- Shut off utilities to the affected (areas of the) building if safe to do so.
- Remember the school facility may be used to shelter others who have been impacted by a flood.

If someone is trapped by flooding:

- Call 911.
- If it is safe to do so, maintain visual contact with the victim.
- Encourage the victim to wait for rescue services. Victims should not try to swim flood waters until there is no other option.

What to listen for:

- Flash Flood or Flood Watch - flash flooding or flooding is possible within the designated WATCH area - BE ALERT!
- Flash Flood or Flood Warning - flash flooding or flooding has been reported or is imminent. Take necessary precautions at once!
- Urban and Small Stream Flood Advisory - flooding of small streams, streets, and low-lying areas, such as railroad underpasses and urban storm drains is occurring or is about to occur.
- Flash Flood or Flood Statement - follow-up information regarding a flash flood/flood event.

What to do when a Flash Flood Warning is issued:

- Act quickly to save yourself. You may only have seconds!
- Get out of areas subject to flooding. This includes dips, low spots, canyons, and washes.

- Avoid already flooded and high velocity flow areas. Do not attempt to cross flowing streams.
- If driving, be aware that the road bed may not be intact under flood waters. Turn around and go another way. NEVER drive through flooded roadways.
- If the vehicle stalls, leave it immediately and seek higher ground. Rapidly rising water may engulf the vehicle and its occupants and sweep them away.
- Be especially cautious at night when it is harder to recognize flood dangers.
- Do not camp or park your vehicle along streams and washes, particularly during threatening conditions.

When a Flood Warning is issued:

- If advised to evacuate, do so immediately.
- Move to a safe area before access is cut off by flood water.
- Continue to monitor NOAA Weather Radio, television, or emergency broadcasts for information.
- Be alert for rising waters and water over roads.

Remember:

- DO NOT drive on a flooded roadway. DO NOT drive through flowing water.
- If you approach a roadway that is flooded, TURN AROUND - DON'T DROWN.
- Drive with extreme caution if roads are even just wet or it is raining. You can lose control of your vehicle if hydroplaning occurs, which is when a layer of water builds up between your tires and the road, causing there to be no direct contact between your vehicle and the road.

9.15 Tornado

A tornado is a violent, rotating column of air which is in contact with both the surface of the earth and a cumulonimbus cloud or, in rare cases, the base of a cumulus cloud. Tornadoes have many shapes but are typically in the form of a visible condensation funnel, whose narrow end touches the earth and is often encircled by a cloud of debris and dust.

These are short-fused, small scale hazardous weather events produced by thunderstorms. Tornadoes are categorized by the National Weather Service (NWS) as an event of the "severe local storms" type, one of three types of hazardous weather.

Scope

This section addresses the building-level response to a tornado watch or warning within the district. District-level response is included to properly define building scope.

Responsibility

The building administrator is responsible for the safety of all people on site, as well as staff and students traveling away, and makes the ultimate decision on when to cancel activities at his or her building.

The National Weather Service is responsible for issuing weather statements throughout the United States. However, tornado warnings may be initiated by many participants in the Emergency Alert System (EAS) and local emergency management.

The Director of Facilities or his/her designee is responsible for dispatching damage assessment teams when reports of possible damage are received.

Threat Mechanism

High-velocity winds are responsible for the direct and collateral losses from a tornado. Direct or indirect bodily harm or death may occur. Local utility failure and structural collapse are common. Environmental losses occur as trees and other landscape elements suffer the wind.

Tornadoes may occur with little or no warning, may cause damage before lifted debris makes them visible, and may occur at night or be obscured within heavy rain.

The NWS uses a multi-tier system of weather statements to notify the public of threatening weather conditions. In order of increasing risk, these statements are Outlook, Advisory, Watch, and Warning.

Tornado Watch: Conditions are favorable for the development of severe thunderstorms and tornadoes in and close to the watch area. These watches are usually valid for five to eight hours.

Particularly dangerous situation Tornado Watch: These watches mean that a major tornado outbreak is possible. These watches are usually issued for a larger area, and are usually valid for a longer period of time, than a regular Tornado Watch.

Tornado Warning: Strong rotation in a thunderstorm is indicated by Doppler weather radar or a tornado is sighted by Skywan spotters.

Tornado Emergency: Unofficial, high-end tornado warning issued when a violent tornado is expected to impact a heavily populated area.

Response Strategy for Tornado Watch

The building administrator should cancel/reschedule all activities that are scheduled to start during the watch period. Activities in progress may continue if provisions are made for someone to observe sky conditions and monitor alarm systems.

Activities begin when students board the bus. For either local or out-of-town activities, if the participants and/or school-chaperoned spectators are en route when the watch is established, the activity will take place as scheduled. In such cases, provisions for shelter shall be secured by the school sponsor at the activity site.

Response strategy for Tornado Warning

The effect of a tornado on a building is addressed by the relevant collateral threat.

When a tornado occurs within the district boundaries and district facilities may be affected, as soon as it is generally safe to do so, the Director of Facilities or designee will dispatch staff to assess damage and report it to district administration, or the Planning Section Chief if district ICS is activated.

Building administrators, at the time a Tornado Warning is received, will immediately put everyone present in the designated shelter area and keep everyone in the shelter until the Tornado Warning has expired.

Schools are not to be dismissed at the end of the day if a Tornado Warning is active.

Mitigation

There are no actions that can be taken on a building level to prevent tornadoes from occurring. Mitigation may be taken up as a form of collateral-effect avoidance.

Maintain buildings, particularly roofs, in good order, and keep the grounds clear and free of clutter. Even small loose items on the grounds may be hurled at high velocity by a tornado and cause significant harm.

Preparedness

All Wallace Public School staff should remain alert to weather conditions.

Central staff should be prepared to respond if dispatched to their assigned building(s) for damage assessment.
Building occupants must practice seeking shelter. The minimum number of drills is two (2) per year, as required by Nebraska State Law.

An all-hazards alert radio must be operational at every building. Make sure AM/FM radios and emergency warning systems are functional at all times. Emergency lighting should be checked for proper function.

Follow preparedness guidelines as indicated in the sections for collateral effects of tornadoes (fire, structural failure, utility failure, explosion, medical emergency, death).

Action Items

- An all-hazards alert radio must be operational at all times in the building, and be audible when active.

If a Tornado Watch is announced:

- During work hours, building administrators should return to their building and remain there through the duration of the watch while the building is occupied.
- Continue activities at school starting concurrently to the end of school or already in progress.
- Cancel all activities that are scheduled to start during the watch period, and activities already in progress with visitors present.
- Follow response strategy guidelines for away-from-school activities.
- Begin monitoring a second local information source for current weather information.
- Inform staff of watch, and be prepared to seek shelter.

If a Tornado Warning is announced:

Building administrator, Team:

- Immediately notify all persons on school property.
- All building occupants are to remain in the designated shelter area until the all-clear is given.

- Schools are not to dismiss at end-of-day if a Tornado Warning is active.

Staff action:

- Gather students in your care and TAKE SHELTER per your building plan.

9.16 Epidemic

A contagious or infectious disease is one that can be transferred from one person to another. The necessary elements of infection include:

1. A causative organism (microorganism),
2. A reservoir of available organisms (infected individual),
3. Portal or mode of exit from the reservoir (blood and body fluids),
4. Mode of transmission from the reservoir to the host (hands, food, air droplets),
5. Mode of entry to host (mouth, break in the skin) and
6. Susceptible host (another person).

Should an epidemic occur in Wallace there would be new cases of a certain disease, in both the student population and district employees, during a given period of time. The number of cases would substantially exceed what is “expected”, based on recent experience.

Scope

Sutherland Public Schools play an integral role in protecting the health and safety of the district’s staff, students, and their families. This section describes actions to assist buildings to prepare for and respond to an epidemic outbreak of an infectious or contagious disease.

Responsibility

Nursing services staff will routinely screen students with complaints of illness utilizing the Nebraska Association of School Nurses Guidelines and West Central District Health Department Guidelines. Furthermore, nursing services will notify the West Central District Health Department and District Administrators of all reportable communicable diseases, outbreaks or unusual occurrences of any disease. The building principal has the authority to exclude any students or staff affected with a disease suspected of being infectious or contagious until the expiration of the prescribed period of isolation or quarantine for the particular infectious or contagious disease. If the attending person licensed to practice medicine and surgery or local health officer finds upon examination that the person affected with a disease, suspected of being infectious or contagious is not suffering from an infectious or contagious disease, he or she may

submit a certificate of this effect to the building principal and the individual may return to the building.

Threat Mechanism

According to health care experts, infectious diseases caused by microbes are responsible for more deaths worldwide than any other single cause.

Communicable or contagious diseases are caused by microorganisms and can be transmitted from one person to another. The table below shows common means of transmission:

Route of Transmission	**Description**	**Example**
Direct Contact	Infected person to susceptible person	Blood and body fluids Skin eruptions
Indirect Contact	Contaminated substance to susceptible person	Inanimate objects
Droplet	Spray of moist particles within a 3 foot radius of infected person	Sneezing, coughing, talking
Airborne	Suspension and transport on air currents beyond 3 feet	Inhalation of microorganisms attached to dust particles
Vehicle	On or in contaminated food, water, objects or equipment	Eating or drinking tainted products
Vector	Infected animal or insect to susceptible person	Fleas, head lice

Response Strategy

No person afflicted with an infectious or contagious disease dangerous to the public health shall be admitted into any school.

In the event an epidemic occurs in a specific building the principal will work in partnership with West Central District Health Department, Board of Education, and District Administration to implement the appropriate action plan. Depending on the number of absences, period of communicability, and availability of substitute coverage, restructuring of the school calendar and

delivery of instruction may be necessary. It may be necessary to close the building for administrative reasons (insufficient staff to meet the instructional and safety needs of the students). Classes and school events may be suspended as directed by the West Central District Health Department, Board of Education, and District Administration.

As directed by the West Central District Health Department and/or building principal parents/guardians will receive written correspondence identifying the specific infections or contagious disease, symptoms to watch for, and recommended health promotion interventions.

Mitigation

1. Basic Guidelines for Infection Control
    - Cleaning and proper disinfection
    - Cough etiquette/respiratory courtesy
    - Conscientious hand washing
    - Maintain good hygiene postings in the building
    - Isolate individuals with potentially communicable disease until dismissed to home
    - Personal protective equipment (PPE)
    - Standard/universal precautions
2. Recommended Childhood Immunization Schedule
3. Screen and exclude students with contagious illnesses using the Nebraska Association of School Nurses Guidelines and West Central District Health Department Guidelines
4. Encourage sick employees to stay home to reduce the spread of illness

Preparedness

The building principal should designate an area in the building to isolate sick individuals until dismissal to home. One staff person should be designated to supervise sick children until the parent/guardian can transport the student home. Essential equipment and supplies for an epidemic will be available for distribution. Emergency contact information for students and staff will be updated on a regular basis. Employees should be aware of any new roles they may assume and be prepared for media attention in the event of an epidemic.

9.17 Anthrax and Other Biological Agent Threats

Many facilities in communities around the country have received anthrax threat letters. Most were empty envelopes; some have contained powdery substances. The purpose of these guidelines is to recommend procedures for handling such incidents.

DO NOT PANIC

1. Anthrax organisms can cause infection in the skin, gastrointestinal system, or the lungs. To do so, the organism must be rubbed into abraded skin, swallowed, or inhaled as a fine, aerosolized mist. Disease can be prevented after exposure to the anthrax spores by early treatment with the appropriate antibiotics. Anthrax is not spread from one person to another person.
2. For Anthrax to be effective as a covert agent, it must be aerosolized into very small particles. This is difficult to do and requires a great deal of technical skill and special equipment. If these small particles are inhaled, life-threatening lung infection can occur, but prompt recognition and treatment are effective.

Suspicious unopened letter or package marked with threatening message such as "Anthrax"

1. Do not shake or empty the contents of any suspicious envelopes or packages.
2. Place the envelope or package in a plastic bag or some other type of container to prevent leakage of contents.
3. If you do not have a container, cover the envelope or package with anything (e.g. clothing, paper, trash can, etc.) and do not remove the cover.
4. Leave the room and close the door, or section off the area to prevent others from entering (i.e. keep others away).
5. Wash your hands with soap and water to prevent the spreading of powder to your face.
6. Report the incident to police and notify your building administrator or an available supervisor.
7. List all people who were in the room or area when this suspicious letter or package was recognized. Give this list to law enforcement and public health authorities for follow-up investigations and advice.

Envelopes with powder and powder spills onto surface

1. Do not try to clean up the powder. Cover the spilled contents immediately with anything (e.g. clothing, paper, trash can, etc.) and do not remove the cover!
2. Leave the room and close the door, or section off the area to prevent others from entering (i.e. keep others away).
3. Wash your hands with soap and water to prevent spreading any powder to your face.
4. Report the incident to police and notify your building administrator or an available supervisor.

5. Remove heavily contaminated clothing as soon as possible and place in a plastic bag or some other container that can be sealed. This clothing bag should be given to the emergency responder for proper handling.
6. Shower with soap and water as soon as possible. Do not use bleach or other disinfectants on your skin.
7. If possible, list all people who were in the room or area when this suspicious letter or package was recognized. Give this list to law enforcement and public health authorities for follow-up investigations.

Room contamination by aerosolization

For example; small device triggered, warning that the air-handling system is contaminated, or warning that a biological agent was released in a public space.

1. Turn off local fans or ventilation units in the area.
2. Leave the area immediately.
3. Close the door, or section off the area to prevent others from entering.
4. Report the incident to police and notify your building administrator or an available supervisor.
5. If possible, shut down the air handling system in the building.
6. If possible, list all people who were in the room or area when this suspicious letter or package was recognized. Give this list to law enforcement and public health authorities for follow-up investigations.

How to identify suspicious packages and letters

Some characteristics of suspicious packages and letters include the following:

- Excessive postage
- Incorrect titles
- Misspelling of common words
- No return address
- Lopsided or even envelopes
- Excessive security material such as masking tape, string, etc.
- Ticking sound
- Shows a city or state in the postmark that does not match the return address
- Handwritten or poorly typed addresses
- Titles, but no names
- Oily stains, discolorations or odors

- Excessive weight
- Protruding wires or aluminum foil
- Visual distraction
- Marked with restrictive endorsements, such as “personal” or “confidential”

9.17.1 Chemical / Hazardous Material Spill

Chemical accidents may originate inside or outside buildings. Examples include: toxic leaks or spills caused by tank, truck, or railroad accidents; water treatment/waste treatment plants; industry or laboratory spills, etc.

Accidents originating outside of the building

Staff actions:

- Notify your building administrator.
- Move students away from the immediate vicinity of the danger (if outside, reverse evacuation).
- Observe wind direction by observing flags or leaves and move students appropriately.

Principal, Team:

- Initiate Shelter in Place, shut of HVAC units.
- Call 911 and notify the Central Office.
- Do not leave the building unless instructed to do so; if you must evacuate the building or grounds, take care to avoid fumes.

Accidents originating inside the building

Staff actions:

- Notify your building administrator.
- Move students away from the immediate vicinity of the danger.

Principal, Team:

- Check the Material Safety Data Sheets (MSDS) to determine urgency of the situation.
- Call 911, if warranted, and notify the Central Office.
- Initiate evacuation plan; avoid the area where the chemical accident occurred and any fumes which are present.
- Follow standard student assembly, accounting and reporting procedures; modify assembly area if needed to be up wind, uphill, and upstream from the location of the spill.

- Wait for instructions from the emergency responders.
- Do not take students back into the building before the building has been declared safe by emergency responders.
- Refrain from lighting matches, candles, or other fires which could cause an explosion or ignite volatile fumes.

9.18 Cyber Attack

A cyber attack is an assault or attack (often computer to computer) against a computer system or network that undermines the confidentiality, integrity or availability of information that resides on it.

Information security specialists generally believe all organizations will receive some type of attack against their IT Systems. Schools will need to work with their IT security specialists to create a defense/preparation plan and a response plan.

The defense/preparation plan is to encrypt sensitive data, maintain entry barriers, use malware and antivirus prevention and other items to protect and maintain the system. Many other steps will need to be considered as a part of the defense plan.

The response plan will address how to identify the attack, contain the damage from the attack, eradicate attack artifacts from the system, and put the system back into production.

9.19 Gas Leak

All personnel, including cafeteria managers and custodians, shall immediately report any suspected gas leak to the building administrator.

The primary concern is for the well-being of our students, followed by staff, and the continuation of instruction. During an isolated utility loss, the greatest challenge may be determining substitute instructional activities. When the loss is collateral to a greater emergency or disaster, the welfare of students is paramount.

Responding promptly by shutting off leaking utilities will prevent additional risk, as will securing the vicinity of an exposed utility.

Action Items

If you smell gas, or hear a hissing sound:

Staff Actions:

- Notify the building administrator.
- Move students away from the immediate vicinity of danger.

Principal, Team:

- Assess the situation.
- Implement appropriate procedures (e.g. evacuation, shelter-in-place).
- Call 911
- Notify the gas company.
- Determine whether to move to an alternate location.
- If extended stay outdoors in inclement weather is expected, move students to the building evacuation point.
- If evacuation procedures are initiated, do not re-enter the building until the building is declared safe by emergency personnel.

9.20 Utility Failure

The disruption of utility services to the school will usually alter normal educational procedures.

Utilities include fresh water, sanitary sewer, natural gas, electricity, and communication (network/telephone) services. Failure may occur due to deliberate loss during repair, accidental loss due to component failure, or coincidental or collateral losses due to a separate emergency or disaster.

Scope

It is the sudden loss of utilities that constitutes an emergency within the buildings.

Utilities may fail singly, or in multiple. Often a loss of one utility over a wide area will lead to loss of other utilities. During a prolonged utility failure it is important to plan for a cascading loss of utility services.

Responsibility

Shutting off leaking utilities at the building is the immediate responsibility of the Maintenance Staff, unless there is an emergency that poses an immediate risk of safety to the building occupants.

Restoring utilities where a failure occurs due to circumstances on district property is the responsibility of the Maintenance Staff.

The Safety Steering Committee will work with the Superintendent and the Board of Education on decisions to close buildings or suspend school during long-term losses.

Threat Mechanism

Utility failures introduce opportunities for loss due to the effect of the loss on (critical) infrastructure, and the life-safety of building occupants.

Loss of freshwater presents an immediate sanitation hazard in all district buildings. Food service and routine cleaning are disrupted without fresh water. Students may suffer adverse health effects without drinking water during the course of the school day, especially those who need water for medications.

Loss of natural gas will affect some food service operations, building heat, and in some cases hot water. Depending on environmental conditions, buildings may be able to retain a comfortable level of warmth for the duration of a school day. As temperatures drop, students and staff will lose the ability to focus on learning activities without supplemental heat. As building temperatures drop toward freezing, other services will be threatened.

Loss of communications affects the ability to administrate the building, and creates added risk should another emergency occur. It also creates a public relations problem when parents are unable to contact building staff. Network failure means that Voice-over-Internet-Protocol (VoIP) telephones will also fail.

An electrical failure will affect most operations and mechanical processes within the building. Loss of lighting being immediately noticeable, loss of computers and other communications, failure of alarms and sensors, HVAC controls, sumps, and loss of air-conditioning during warmer months are among early losses.

Sanitary sewer failure also presents a sanitation hazard in our buildings and possibly community-wide.

Response Strategy

The primary concern is for the well-being of our students, followed by staff, and the continuation of instruction. During an isolated utility loss, the greatest challenge may be determining substitute instructional activities. When the loss is collateral to greater emergency or disaster, the welfare of students is paramount.

Responding promptly by shutting off leaking utilities will prevent additional risk, as will securing the vicinity of an exposed utility. Notifying the district point of contact will expedite assistance and repair from maintenance.

It is generally understood that an emergency of sufficient scale to produce one or more utility failures at multiple buildings for more than a day may constitute a district emergency and possibly a city-wide or county-wide disaster. It is expected that school would be suspended for the duration of such a disaster.

Mitigation

Like a structural failure, most utility failures will occur as a secondary effect from a previously active threat, possibly not even directly impacting the building or the district.

Utility failures need not necessitate an emergency IF the building is prepared sufficiently for each type of loss.

Other mitigating efforts follow along the lines of long-term maintenance of infrastructure, and reporting utility weaknesses to maintenance in a timely fashion for upgrade or repair.

Preparedness

The building administrator and their designee(s) should be trained in the specific disconnecting / shutting off utilities at the building. This should include training for emergency boiler shutdown, and emergency HVAC shutoff.

Develop a specific plan for the loss of each utility, so staff can work with confidence through the outage, and students can draw strength from the certainty of the staff.

Have a supply of portable lights (i.e. battery-powered camp lanterns, flashlights) for restrooms and the darkest parts of the building. Emergency flood lights will only work for so long, and do not cover all areas of the building.

Action Items

Staff Actions:

- Notify the building administrator.
- If an element of danger exists, move students away from the immediate vicinity of danger.

Building Administrator, Team:

- Assess the situation.
- Implement appropriate procedures (e.g. evacuation, shelter-in-place).
- Call 911
- Determine whether to move to an alternate location.
- If extended stay outdoors in inclement weather, move students to your evacuation facility for shelter.
- If evacuation procedures are implemented, do not re-enter the building until given the “all clear”.

If loss is collateral to an emergency in the building:

- Take protective actions appropriate to the primary threat.

For all utility failures:

- Determine if failure is an external supply failure or a failure onsite.
- Notify the district point of contact of immediate needs and requests.

9.21 Standard Response Protocol

A critical ingredient in the safe school recipe is the uniform classroom response to an incident at school. Weather events, fires, accidents, intruders and other threats to student safety are scenarios that are planned and trained for by school and district administration and staff.

SRP is Action Based

The Standard Response Protocol is based not on individual scenarios but on the response to any given scenario. Like the Incident Command System (ICS), SRP demands a specific vocabulary but also allows for great flexibility. The premise is simple – there are four specific actions that can be performed during an incident. When communicating these actions, the action is labeled with a "Term of Art" and is then followed by a "Directive". Execution of the action is performed by active participants, including students, staff, teachers and first responders.

1. **Secure** is followed by the Directive: "Get Inside, Lock Outside Doors" and is the protocol used to safeguard students and staff within the building.
2. **Lockdown** is followed by "Locks, Lights, Out of Sight" and is the protocol used to secure individual rooms and keep students quiet and in place.
3. **Evacuation** is always followed by a location, and is used to move students and staff from one location to a different location in or out of the building.
4. **Shelter** is always followed by a type and a method and is the protocol for group and self protection.
5. **Hold** is followed by "Hold in your room or area. Clear the Halls." and is the protocol used to secure students inside of their classrooms and out of the hallways and common areas due to an altercation in the hallway or events requiring outside medical assistance.

These specific actions can act as both a verb and a noun. If the action is Lockdown, it would be announced on public address as "Lockdown! Locks, Lights, Out of Sight." Communication to the local Law Enforcement Agency would then be "We are under Lockdown."

Each response has specific student and staff action. The Evacuate response is always followed by a location: "Evacuate to the Bus Zone." Responses can also be chained. " Evacuate to the Hallway. Shelter for Tornado. Drop, Cover and Hold."

Benefits

By standardizing the vocabulary, all stakeholders can understand the response and status of the event. For students, this provides continuity of expectations and actions throughout their educational career. For teachers, this becomes a simpler process to train and drill. For first responders, the common vocabulary and protocols establish a greater predictability that persists through the duration of an incident. Parents can easily understand the practices and can reinforce the protocol. Additionally, this protocol enables rapid response determination when an unforeseen event occurs.

The protocol also allows for a more predictable series of actions as an event unfolds. An intruder event may start as a Lockdown, but as the intruder is isolated, first responders would assist as parts of the school go to an “Evacuate to the Gym and Lockdown,” and later “Evacuate to the Bus Zone.”

Secure vs Lockdown

The differentiation between Secure and Lockdown is a critical element in SRP. A Secure event recovers all students from outside the building, secures the building perimeter and locks all outside doors. This would be implemented when there is a threat or hazard outside of the building. Criminal activity, dangerous events in the community, or even a vicious dog on the playground would be examples of a Secure response. While the Secure response encourages greater staff situational awareness, it allows for educational practices to continue with little classroom interruption or distraction.

Lockdown is a classroom-based protocol that requires locking the classroom door, turning off the lights and placing students out of sight of any corridor windows. Student action during Lockdown is to remain quiet. It does not mandate locking outside doors. There are several reasons for not locking perimeter doors during a Lockdown. Risk is increased to students or staff in exposed areas attempting to lock outside doors. Locking outside doors inhibits entry of first responders and increases risk as responders attempt to breach doors.

There may be situations where both Lockdown and Secure need to be performed, but in this case they are identified individually. “Secure! Lock outside doors. Lockdown! Locks, Lights, out of Sight.” would be announced on public address. We are in “Lockdown and Secure” would be conveyed to emergency services or 911.

Tactical Responses

SRP also acknowledges that some school incidents involve a tactical response from law enforcement, and suggests specific simple actions in that event.

9.21.1 Secure

The Secure Protocol is called when there is a threat or hazard outside of the school building. Whether it’s due to violence or criminal activity in the immediate neighborhood, or a dangerous animal in the playground, Lockout uses the security of the physical facility to act as protection.

Public Address

The public address for Secure is: **“Secure! Get Inside, Lock outside doors.”** and is repeated twice each time the public address is performed.

Actions

The Secure Protocol demands bringing students into the main building and locking all outside access points.

Where possible, classroom activities would continue uninterrupted. Classes that were held outside, such as gym class, would return to the building and if possible continue class inside the building.

There may be occasions where students expect to be able to leave the building - end of classes, job commitment, etc. Depending on the condition, this may have to be prevented. During the training period, it should be emphasized to students as well as their parents that they may be inconvenienced by these directives, but their cooperation is important to ensure their safety.

Responsibility

Depending on the school, administration or teachers may be required to lock the doors or windows. Staff members assigned “Primary Responsibility” for a “Secure Zone” should be identified in advance and should actively drill the protocol. These may include doorways, windows, loading docks, and fire escape ladder access points.

The assigned staff is designated as having **“Secure Duty”**.

There should also be assigned a person with “Secondary Responsibility” for Secure Duty in the event the person with Primary Responsibility is absent or unable to perform the protocol.

Classroom teachers or instructors are required to take roll and determine if attendance has changed since the start of class. If there are extra or missing students, the teacher should notify the front office.

The front office should field information from the classrooms regarding missing or extra students in the classroom.

Reporter

Secure is typically reported by emergency dispatch to the school operator. The operator then informs administration and invokes the public address.

It may also be reported to the school operator by students, staff or teachers if a threat is directly observed outside of the building.

Preparation

Identification and marking of perimeter access points that must be locked in the event of a Secure event defines the Perimeter. In the event a perimeter cannot be secure, identify areas within each building that can be secured.

Secure Zones - areas of a school or campus with exterior access points - should be established and protocols developed to ensure that those on “Secure Duty” attend to all areas in their zone.

Preparation includes identification of staff with Primary and Secondary responsibility and assignment of these duties.

Drills

Secure drills should be performed twice a year. At least one of these drills should be performed while outdoor activities are in progress.

Contingencies

There may be physical attributes to the campus that mandate special handling of a Secure event. An example would be a campus where modular buildings are present. It may be best for students in modular buildings to evacuate to the main building rather than going to Secure in the modular building.

If during a Secure event a hazard manifests inside the school - i.e.: fire, flood, hazmat, then situational decisions must be made. It may be necessary to evacuate to a different location than would typically be indicated, according to circumstances.

Examples of Secure Conditions

The following are some examples of when a school or emergency dispatch might call for a Secure:

1. Dangerous animal on school grounds

2. Criminal activity in area
3. Civil disobedience

9.21.2 Lockdown

Lockdown is called when there is a threat or hazard inside of the school building. From parental custody disputes to intruders to an active shooter, Lockdown uses classroom security to protect students and staff from threat.

Public Address

The public address for Lockdown is: **“Lockdown! Locks, Lights, Out of Sight!”** and is repeated twice each time the public address is performed.

Actions

The Lockdown Protocol demands locking individual classroom doors or other access points, moving room occupants out of line of sight of the corridor windows and having room occupants maintain silence.

There is no call to action to lock the building outside access points. Rather, the protocol advises to leave the perimeter as is. The reasoning is simple - sending staff to lock outside doors exposes them to unnecessary risk and inhibits first responders entry into the building.

Teachers and student training reinforces the practice of not opening the classroom door, once in Lockdown. Rather, no indication of occupancy should be revealed until first responders open the door, or officials provide instructions.

Responsibility

The classroom teacher is responsible for implementing Lockdown. The teacher should lock all classroom access points and facilitate moving occupants out of sight.

Silent or whispered roll should be taken to determine if attendance has changed since the beginning of class.

Reporter

Lockdown is typically reported by students or staff to the school operator. The operator then invokes the public address and informs administration.

It may also be reported to the school operator by local emergency dispatch.

Preparation

Identification and marking of classroom access points that must be locked in the event of a Lockdown is essential preparation.

These may include doorways, windows, loading docks, and fire escape ladder access points.

Teachers and students should be trained to **not** open the classroom door until a first responder or school administration unlocks it or official provides instructions.

Students, staff and teachers should be advised that a Lockdown may persist for several hours and during an incident, silence is essential.

Drills

Lockdown drills should be performed twice a year. One of these drills should be performed with the school resource officer participation.

Contingencies

Students and staff who are outside of classrooms during a Lockdown may be faced with the need to get out of sight without the benefit of an empty or open classroom.

In this situation students and staff must be trained to hide or even Evacuate themselves away from the building.

If during a Lockdown an additional hazard manifests inside the school - i.e.: Fire, flood, hazmat, then situational decisions must be made. Evacuation to a non usual location may be required.

Examples of Lockdown Conditions

The following are simply some examples of when a school or emergency dispatch might call for a Lockout:

1. Dangerous animal within school building
2. Intruder
3. Angry or violent parent or student
4. Active shooter

9.21.3 Evacuate

Evacuate is called when there is a need to move students from one location to another.

Public Address

The public address for Evacuate is: **“Evacuate! Type/Location”** and is repeated twice each time the public address is performed. Type is added when special actions need to be taken during evacuation.

For instance **“ Evacuate! To the Flag Pole. Evacuate! To the Flag Pole.”**

Actions

The Evacuate Protocol demands students and staff move in an orderly fashion. In a tactical response, students are instructed to form a single file line and hold hands front and back. A different tactical response may be invoked during an evacuation and students and staff should be prepared to follow specific instructions given by staff or first responders.

Responsibility

The classroom teacher is responsible for initiating an evacuation. In a tactical situation, students may be instructed to establish a single file line and hold hands front and back.

First responders may also ask students and staff to place their hands on their heads or use different evacuation methods, i.e run, crawl, cover mouth and nose, etc.

Reporter

Evacuation is typically called by the school operator.

Preparation

Evacuation preparation involves the identification and marking of facility Evacuation Points using consistent signage, as well as student, teacher, and administrator training for both normal and tactical evacuations.

Evacuation Assembly

The Evacuation Assembly refers to gathering at the Evacuation Assembly Point. Teachers are instructed to take roll after arrival at the Evacuation Assembly Point.

Red Card/Green Card/Roll Card

After taking roll the Red/Green/Roll Card system is employed for administration or first responders to quickly, visually identify the status of the teachers' classes.

1. **Green Card (OK) -** All students accounted for, No immediate help is necessary.
2. **Red Card (Help) -** Extra or missing students, or vital information must be exchanged.

Drills

Evacuation drills should be performed twice a year. Fire drills constitute a valid evacuation drill.

Contingencies

Students are trained that if they are separated from their class during a tactical evacuation, then joining an evacuation line is acceptable. They should be instructed to identify themselves to the teacher in their group after arriving at the Evacuation site. Special needs evacuation plans should be developed and drilled, including medication and pharmaceutical evacuation and chain of trust.

9.21.4 Shelter

Shelter is called when the need for personal protection is necessary. Training should also include spontaneous events such as tornadoes, earthquakes or airborne irritants.

Public Address

The public addresses for shelter are:

1. **Shelter for Tornado! Drop, Cover and Hold**
2. **Shelter for Bomb! Drop, Cover and Hold**
3. **Shelter for Hazmat! And Seal**
4. **Shelter! In Silence**

The public address is repeated twice each time the public address is performed.

Types include:

1. For Tornado
2. For Hazmat
3. For Flood
4. For Earthquake

Methods include:

1. Drop, Cover and Hold
2. And Seal
3. In Silence

Actions

These are the current Shelter Methods that are currently in the Protocol. Other methods may be situationally appropriate and may be added to the SRP.

These methods are sourced from FEMA language available at http://www.fema.gov/hazard.

1. **Drop, Cover and Hold** - During an earthquake or when directed the following actions should be performed. **DROP**, preferably under a desk or table. Stay away from windows, bookcases, file cabinets and other objects that could fall. **COVER** your head with your hands and stay under cover until the shaking stops. **HOLD** onto the desk or table; if it moves, move with it. People confined to a wheel chair also need to know the proper actions to take to protect themselves during earthquakes. If you are in a wheelchair, you should immediately lock your wheels, lean forward and cover your neck with your hands.

2. **And Seal** - Close and lock all outside doors and windows. Locking may provide a tighter seal. If you are told there is danger of explosion, close the window shades, blinds or curtains. Turn off the heating, ventilation or air conditioning system. Turn off all fans, including bathroom fans operated by the light switch. Use duct tape and plastic sheeting, such as heavy-duty plastic garbage bags, to seal all cracks around the door into the room. Tape plastic over any windows. Tape over any vents and seal electrical outlets and other openings. As much as possible, reduce the flow of air into the room.

3. **For Tornado** - Learn emergency shelter plan. If a specific shelter area does not exist, move into interior hallways or small rooms on the building's lowest level. Avoid areas with glass and wide, freespan roofs. If you can't get into a basement or designated shelter, move to the center of the lowest level of the building, away from windows, and lie flat.

4. **In Silence** - Maintain Silence

Responsibility

Each individual is responsible for sheltering. If there are special needs that prevent individual responsibility, administration should plan on how to best provide sheltering assistance.

Reporter

Shelter is typically called by the school operator but may be called by students, teachers or first responders.

Preparation

Identification and marking of facility Shelter Points.

Drills

Each Shelter Method should be drilled once a year.

9.21.5 Hold

There may be situations that require students to remain in their classrooms. For example, an altercation in the hallway may require keeping students out of the halls until it is resolved. A medical issue may require only one area to be cleared, with halls still open in case outside medical assistance is required.

There may be a need for students who are not in a classroom to proceed to an area where they can be supervised and remain safe.

Public Address

The public address for Hold is: **“Hold in your room or area. Clear the Halls.”** and is repeated twice each time the public address is performed. There may be a need to add directives for students that are not in a classroom, at lunch or some other location where they should remain until the hold is lifted.

> “Hold in your room or area. Clear the Halls. Hold in your room or area. Clear the Halls.”

Public Address - Release

A Hold can be released by Public Address.

> “The Hold is released. All Clear. The Hold is released. All Clear.”

Actions

Students and teachers are to remain in their classroom or area, even if there is a scheduled class change, until the all clear is announced.

Students and staff in common areas, like a cafeteria or a gym, may be asked to remain in those areas or move to adjoining areas like a locker room.

Students and staff outside of the building should remain outside unless administration directs otherwise.

It is suggested that prior to locking the classroom door, teachers should rapidly sweep the hallway for nearby students. Additionally, teachers should take attendance, note the time, and conduct business as usual.

In a high school with an open campus policy, communicate as much detail as possible to students who are temporarily off campus.

Responsibility

Typically an administrator is responsible for initiating a Hold, however anyone should be able to call for a Hold if they observe something happening that would require this action.

Preparation

Student, teacher, and administrator training.

Drills

Hold should be drilled at least once a year

Contingencies

Students are trained that if they are not in a classroom they may be asked to identify the nearest classroom and join that class for the duration of the Hold.

Examples of Hold Conditions

The following are some examples of when a school might initiate a Hold:

- An altercation in a hallway;
- A medical issue that need attention;

- Unfinished maintenance operation in a common area during class changes.

Internal/Principal Messaging

To students and staff during an incident.

Example Situation: Medical Emergency

“Students and staff, please hold in the cafeteria or your room. We’re attending to a medical situation near the office.”

“Students and staff, the Hold is released. All clear. Thank you for your assistance with making this Hold work smoothly.”

9.22 Bomb Threat

A Bomb Threat is the expression of the intent to cause physical harm or damage by the use of an explosive device.

*Copy this blank form and fill out with information involving threat.

Date:_____ Time of Call:_____

Phone number threat was received from:_____

Exact Language/verbiage used by caller:_____
_____

Record the following information as provided:
“What time is it set for?”_____ “Where is it?”_____
“What does it look like?”_____
“Why are you doing this?”_____
“What is your name?”_____

Additional Information (Check/Fill-in):
Gender:_____ Male _____Female Describe:_____
Age:_____ Adult _____ Child Estimated Age:_____
Speech:_____Normal _____Excited Describe:_____
_____ Slow _____Fast Describe:_____

Did the caller have an accent? Describe:_____
Did you recognize the caller's voice? Describe:_____

Background Noises:
Music:_____ Traffic:_____ Machine(s):_____ Voices/Talking:_____
Airplanes:_____ Typing:_____ Children:_____ TV/Radio:_____
Other:_____

Other Notes:
Person receiving call:_____ Phone:_____
Notification of School Principal: Time_____
Notification of Police: Time_____

Quick Reference Guide for Bomb Threats:

1. Record threat.
2. Report threat to appropriate personnel.
3. Call 911.
4. If possible teachers and staff search their own work area.
5. If suspicious item(s) are found, do not disturb; report to authorities.
6. Evacuate if necessary - Make sure evacuation routes and assembly areas are safe.
7. Notify first responders and request assistance.

FANGMAN
UnderGround llc.
704 EAST 8TH
NORTH PLATTE, NE 69101
308-520-9497

JOB BID

Date
9/22/2026

Estimate #
1039

Name / Address
SUTHERLAND PUBLIC SCHOOLS SUTHERLAND, NE

Project

Description	Qty	U/M	Rate	Total
MULTIPLE BORES FOR ELECTRIC LINES, PRICE INCLUDES COST OF DUCT THAT FANGMAN UNDERGROUND WILL BE PROVIDING ***THIS IS FOR ALL BORES, INCLUDING THE ONE THAT WAS PREVIOUSLY QUOTED	1	EA	4,000.00	4,000.00
			Total	$4,000.00

ESTIMATE #	DATE	EXPIRES
CE-SFB	01/26/2026	

Title: Sutherland Football Field

CUSTOMER

Copeland Electric
Tory Copeland
612 Hill View Drive
Sutherland, NE 69165

	Qty
1\" HDPE Black with 3 Red Stripes	1,200
Horizontal Directional Drilling	600

Subtotal: $7,200.00

Subtotal	$7,200.00
Tax: (0%)	$0.00
Total	**$7,200.00**

APPROVAL

This Estimate has been accepted on _____ by _____

Signature: _____

Sweetwater

Music Instruments & Pro Audio

Sweetwater Sound, LLC
5501 US HWY 30 W
Fort Wayne, IN 46818
(800) 222-4700
Sweetwater.com

Quote Number 12161519
Quote Date 11/4/26
Delivery Method FedEx Ground (Business)
Customer Number 10067633

Quote To: Brad Golden
Sutherland Public Schools
401 Walnut St
Sutherland, NE 69165

Ship to: Brad Golden
Sutherland Public Schools
401 Walnut St
Sutherland, NE 69165

Qty.	Item	Description	Your Price	Total
		Total Confidence Coverage		
1	WMX3	ADJ WMX1 Mk3 DMX Controller	$929.99	$929.99
		http://www.sweetwater.com/store/detail/WMX3/		
1	WMXWing	ADJ WMX Wing Expansion	$1,099.99	$1,099.99
		http://www.sweetwater.com/store/detail/WMXWing/		
1	AC3PDMX3PRO	Accu-Cable 3' DMX 3-pin Pro Cable	$11.99	$11.99
		http://www.sweetwater.com/store/detail/AC3PDMX3PRO/		
16	SlimPARProH	Chauvet DJ 12-LED RGBAW+UV Par	$429.99	$6,879.84
		http://www.sweetwater.com/store/detail/SlimPARProH/		
1	DMT414	Hosa 3-pin DMX Terminator	$10.95	$10.95
		http://www.sweetwater.com/store/detail/DMT414/		
		Tax Exempt Certificate		

Most prepaid orders qualify for free shipping at standard discounts.

SPECIAL ORDERS, ORDERS WITH OPEN BLLING TERMS (Purchase Orders) DO NOT QUALIFY FOR FREE SHIPPING.

Please see the link below for details -
https://www.sweetwater.com/about/free-shipping/

PURCHASE ORDERS SHOULD BE ITEMIZED!

Continued on page 2...

Sweetwater

Music Instruments & Pro Audio

Sweetwater Sound, LLC
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Quote To: Brad Golden
Sutherland Public Schools
401 Walnut St
Sutherland, NE 69165

Ship to: Brad Golden
Sutherland Public Schools
401 Walnut St
Sutherland, NE 69165

Qty.	Item	Description	Your Price	Total
		Items listed on previous page		

Subtotal:	$8,932.76
Shipping & Handling:	$150.07
Tax:	$0.00
Total:	$9,082.83

Your Sales Engineer Is Nicholas Weaver:

Dear Brad,
If you ever have any questions or concerns, please do not hesitate to contact me at (800) 222-4700 x1760 or nicholas_weaver@sweetwater.com.

24-hour support is also available at Sweetwater.com/SweetCare, or with our in-house SweetCare Center by phone at (800) 222-4700 (M - F 9am - 6pm, Sat 9am - 5pm).

Sweetwater's Return Guidelines:
It's our goal to earn your trust and create a relationship with you for the long term by standing behind what we sell. We promise to deal with you fairly and reasonably; we hope you will be fair and reasonable with us as well. So, if for some reason you are not satisfied with your purchase, we will gladly accept your timely return of eligible items.

To make a return, simply contact your Sales Engineer to start the process.

For additional information on returns, please visit Sweetwater.com/help.

Sweetwater

Music Instruments & Pro Audio

Sweetwater Sound, LLC
5501 US HWY 30 W
Fort Wayne, IN 46818
(800) 222-4700
Sweetwater.com

Quote Number 12161823
Quote Date 11/4/26
Delivery Method FedEx Ground (Business)
Customer Number 10067633

Quote To: Brad Golden
Sutherland Public Schools
401 Walnut St
Sutherland, NE 69165

Ship to: Brad Golden
Sutherland Public Schools
401 Walnut St
Sutherland, NE 69165

Qty.	Item	Description	Your Price	Total
		Total Confidence Coverage		
1	QuickQ20	ChamSys 2-Universe Lighting Console	$4,000.00	$4,000.00
		http://www.sweetwater.com/store/detail/QuickQ20/		
16	SlimPARProH	Chauvet DJ 12-LED RGBAW+UV Par	$429.99	$6,879.84
		http://www.sweetwater.com/store/detail/SlimPARProH/		
1	DMT414	Hosa 3-pin DMX Terminator	$10.95	$10.95
		http://www.sweetwater.com/store/detail/DMT414/		
		Tax Exempt Certificate		

Most prepaid orders qualify for free shipping at standard discounts.

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Continued on page 2...

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Sweetwater Sound, LLC
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Quote To: Brad Golden
Sutherland Public Schools
401 Walnut St
Sutherland, NE 69165

Ship to: Brad Golden
Sutherland Public Schools
401 Walnut St
Sutherland, NE 69165

Qty.	Item	Description	Your Price	Total
		Items listed on previous page		

Subtotal:	$10,890.79
Shipping & Handling:	$160.87
Tax:	$0.00
Total:	$11,051.66

Your Sales Engineer Is Nicholas Weaver:

Dear Brad,
If you ever have any questions or concerns, please do not hesitate to contact me at (800) 222-4700 x1760 or nicholas_weaver@sweetwater.com.

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To make a return, simply contact your Sales Engineer to start the process.

For additional information on returns, please visit Sweetwater.com/help.

Omaha Stage Equipment
8547 LAKE ST. · OMAHA, NE 68134 · 402.345.4427

Estimate

September 2, 2026

s Lighting

PREPARED FOR

Sutherland Public School

Brett Webster · Sutherland, NE 69165

LED Lighting Design Includes

- Lighting Design provides a comprehensive and cost-effective solution for stage illumination.
- Includes 8 ETC ColorSource Spot Jr Zoom fixtures with 25-50 degree zoom in the front-of-house position for focused key lighting and specials (locations per drawings).
- Features 27 ETC ColorSource PAR Jr fixtures (locations per drawings).
- Utilizes 1 ETC ColorSource Wired Relay to manage power and control efficiently across a 20A circuit.
- Relies on venue-supplied 20A outlets at each position, requiring the client to provide an electrician for outlet installation.
- Eliminates the need for a centralized relay panel, reducing overall costs.
- Offers control via a ChamSys QuickQ Lighting Console with a 9.7" touchscreen for versatile operation.

HARDWARE	QTY
ColorSource PAR Fixture, 72W	27
ColorSource Spot Jr, 166W	8
1 Gang Wallplate One-Gang DMX Input Plug In Station Wall Plate	1
6 Port DMX/RDM Isolated Splitter w/ RJ45	1
ColorSource Relay Pipe Mount Kit	4
ColorSource Relay Receiver with Hardwired DMX	4
FSR SMWB-1G-BLK 1 Gang Surface Mount Gang Box - Black	1
QuickQ 20 Lighting Console w/ 9.7" Touch Screen, 2 Universes	1
100' 5-Pin DMX Cable	1
5-Pin DMX Terminators, 2 Pack	4
Cat 6 Ethernet Riser Cable (per ft)	300
Powercon to Powercon w/ 5-pin DMX Combo Cable, 10'	31
Powercon to Powercon w/ 5-pin DMX Combo Cable, 3 ft	4
RJ45 to 5-Pin DMX Adapter Set	4
RJ45 to Male 5-Pin XLR Adapter Cable	1
1 1/4" Sch 40 Pipe, 21'	9
5.5" Medium Diffuser for D22	27
Aluminum Clamp for 2" Truss, 220 lbs Max	27







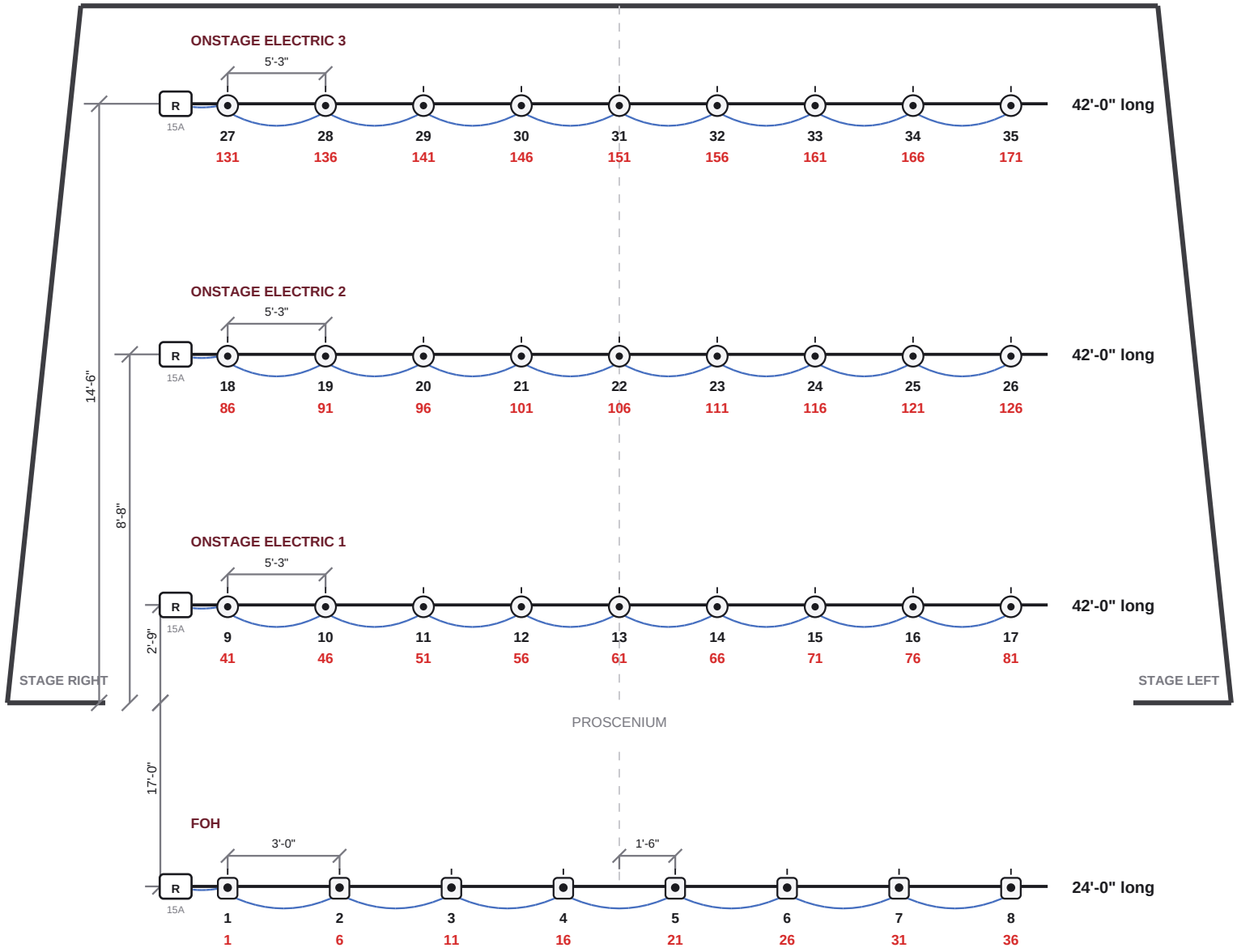
LED LIGHTING SYSTEM — HARDWARE, INSTALLATION & CONSOLE TRAINING **$59,867.17**

Note: *School to provide Electrician for wiring 20amp circuits.*

Thank you for the opportunity to serve your facility.

Pat Johnson
OMAHA STAGE EQUIPMENT

Omaha Stage Equipment Inc.
8547 Lake St. · Omaha, NE 68134
402.345.4427



KEY ColorSource Spot Jr, 166W · ColorSource PAR Fixture, 72W · R **ETC Wired Relay — standard 15A circuit**

FIXTURE # **DMX #**

Schematic — not to scale · lengths & distances as noted

35 fixtures · Sep 2, 2026

Sutherland Public Schools

2025-27 Superintendent-Board Goals

Brett Webster

Superintendent

Janet Mueller, President

Brandi Buscher

Kyle Stevenson

Shad Lantis

Tom Kelly

Eric Paterka

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Sutherland Public Schools
2025-2028 Superintendent-Board Goals

The following superintendent goals reflect a summary of feedback received from the superintendent and the board during the goal planning retreat held on October 6, 2025. The board will support the success of the superintendent through committee and regular board meeting discussion, consideration, and action.

The superintendent will prioritize the goals according to urgency and impact. Updates will be presented to the board through board meetings. The reports will outline the superintendent's progress, success, and outcome of the identified goal presented.

Goal I: Professional Leadership

Objective: To model and develop the professional capacity of school personnel to promote improved instruction and student academic success and well-being.

Strategy I. By August of 2026, develop and implement a comprehensive onboarding and mentoring program for new teachers that ensures a smooth transition to the school community, fosters professional growth, and lays a foundation for new teachers to feel welcomed and supported by the district.

Proposed Measurable Action steps:

- Collaborate with building administrators and teacher leaders to assess the current onboarding and mentoring practices and identify areas of improvement.
- Design a structured onboarding process that includes orientation sessions, clear expectations, and an introduction to key policies, instructional model, evaluation tool, applicable curriculum, and the district professional development plan for the upcoming school year.
- Collaborate with building administrators to establish a mentoring framework that pairs each new teacher with an experienced mentor, with regular check-ins and support structures in place.

Strategy II. The fall of 2026, the superintendent will consider collaborating with NASB and key stakeholders to develop and implement a strategic plan that supports a high-quality learning experience for students and families, strengthens the climate and culture of the district through community partnerships, and promotes the long-term sustainability of Sutherland Public Schools and its community.

Proposed Measurable Action steps:

- Continue to develop a short- and long-term facilities plan for the district, with consideration to effectively utilize, repurpose, or renovate current spaces.

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- Collaborate with NASB to develop a strategic plan timeline to ensure the final plan will be available to the administration and board by April of 2027.
- Include building administration and School Improvement Team in the strategic planning process.
- Support the facilitation of stakeholder engagement activities by NASB (e.g. surveys, focus group meetings) by December 2026 to identify key priorities related to teaching, learning, school climate, and community partnerships.

Board Performance Indicators:

A. Advocate and support the development of a comprehensive strategic plan to support the long-term growth and success of the school district.
B. Support the development of a marketing campaign to promote Sutherland Public Schools to support administration in attracting quality teachers to the school district.

Goal II: Communication and Community Partnerships

Objective: Establish and sustain effective communication to inform and engage parents, students, staff, community members, and business leaders, building strong partnerships toward a community coalition focused on promoting Sutherland Public Schools.

Strategy I. Build and sustain productive partnerships with public and private sectors to promote school improvement and student learning.

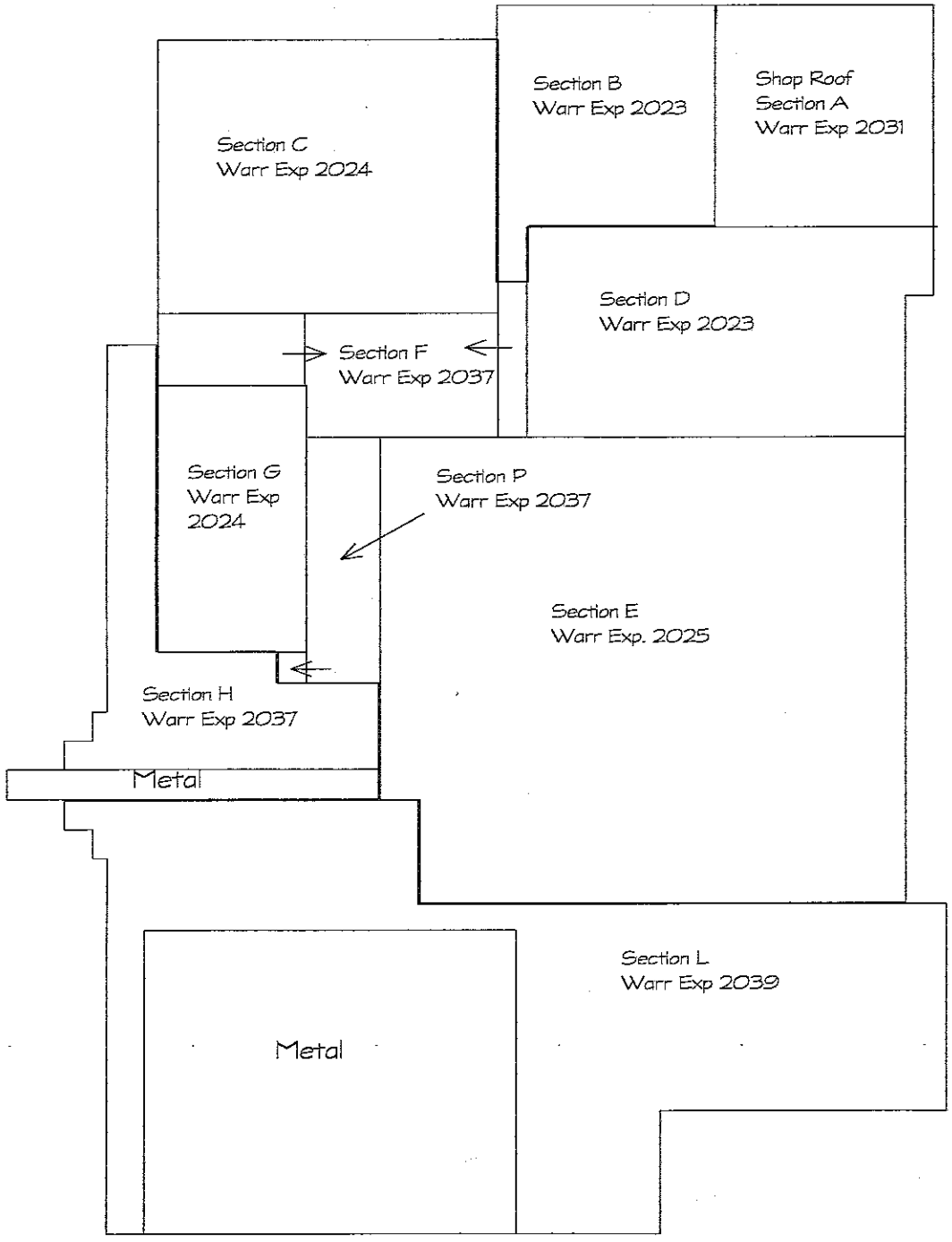
Proposed Measurable Action steps:

- Develop and implement a Sutherland Marketing Campaign to promote the district and community to both new and experienced teachers, including specific action steps to engage teacher candidates, potentially collaborating with NASB for this service.
- Lead a district-community engagement initiative regarding increasing availability of childcare services, potentially using the strategic planning process to facilitate community discussions.
- Establish formal partnerships with local organizations or businesses that support increasing the availability of childcare options.
- Build upon district-community partnerships to further support student learning, staff recruitment/retention, and workforce development.

Board Performance Indicators:

A. Advocate and support the development of a comprehensive strategic plan to support the long-term growth and success of the school district.
B. Support the development of a marketing campaign to promote Sutherland Public Schools to support administration in attracting quality teachers to the school district.

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N

Weathercraft Roofing Co.

2401 East 8th St. North Platte, NE 69101
Tel: (308) 534-3480 Fax: (308) 532-4625

Project
Sutherland Public Schools

Customer
Brett Webster - Superintendant

DWG. By
Brett Schoenholz

Date
December 2025

Scale
N.T.S

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