

**BOARD OF EDUCATION
YUTAN PUBLIC SCHOOLS**

**High School Media Center
December 8, 2025**

AGENDA

{{Name: Agenda Item Name}}

1. **Call to Order**

2. **Open Meetings Act**

This meeting will be conducted in accordance with the Nebraska Open Meetings Act. The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting at a location accessible to members of the public.

3. **Roll Call**

4. **Excuse Absences of Board Members**

5. **Public Notice**

Per board policy 2008-Meetings, advance notice of all board meetings, other than emergency meetings, shall be publicized 48 hours or more in advance of the meeting in a newspaper of general circulation in the district. Meeting notices may also be posted on the school district website and posted in three prominent places in the school district.

- **Publication:** Meeting notice was published in the Wahoo Newspaper on Friday, November 28, 2025
- **Postings:** Meeting notice was posted at the entrance of Yutan High School, Yutan Elementary School, Yutan Post Office, First State Bank-Yutan Wednesday December 3, 2025, and on the Yutan Public Schools web page on Thursday, December 4, 2025.
- **Agenda:** The agenda is kept current and available for public inspection at the Superintendent's office during normal business hours, and is posted on the school website in advance of the scheduled meeting. The agenda may not be altered later than 24 hours prior to the beginning of the meeting. The order of the items on the agenda may be changed by the board at or during the meeting.

6. **Approval of the Agenda**

7. **Celebration of Excellence Staff and/or Student Presentations**

Tonight, the High School Journalism students and Sponsor will provide a brief update on their program and will lead us in the Pledge of Allegiance.

8. **Pledge of Allegiance**

9. **Public Comments**

Instructions for those who wish to speak during Public Comment:

The Board of Education recognizes the importance of citizen participation in school district matters. In order to assure citizens are heard and board meetings are conducted

effectively and in an organized manner, a Public Comment period will be scheduled at some meetings. A Public Comment sign-in sheet is located on the table near the entrance and your name and topic must be entered on the sheet prior to the start of the meeting. If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has complaint procedures to address such complaints and concerns. The Board requests that you follow the policy and procedures before commenting on these matters to the Board. Board members will not respond to any questions you ask or comments about individual staff members or students, but may direct your concerns to the appropriate administrator for further review. Each speaker shall be allowed a maximum of five minutes, and not more than twenty minutes will be allowed for a specific topic. Policy 2009-Procedure for Addressing the Board is made available in the meeting room.

Comments:

- Foundation Information:
- Booster Club Information:
- General Public Comments:

10. Administrative Reports

Written reports have been submitted from the elementary principal, high school principal, activities director, student services director, and superintendent. Each administrator will make comments on their respective report:

- Elementary Principal
- High School Principal
- Activities Director
- Student Services Director
- Superintendent

11. Consent Agenda

The Consent Agenda is used to help the efficiency of the meeting by allowing the Board to approve items such as prior meeting minutes, general business of noncontroversial nature, or routine communication. The Consent Agenda for this meeting includes:

- Minutes from the November 10, 2025 Board Meeting
- Treasurer's Report and Claims

12. Committee Reports

Reports from the following committee(s):

- Facilities Committee
- Finance Committee

13. Business Items

13.1. Review and/or Revise Policies

The following policies are subject to approval and/or revision as part of the monthly policy review process. The policies presented have been reviewed by the Superintendent and are current by state statute, legal specifications, or NDE requirements; or have been revised or new policies presented to be in alignment with state statute, legal recommendation, or state and federal requirements. The board will consider, discuss, and take necessary action to affirm existing policies or approve revised or new policies as presented.

- 5031-Student Appearance
- 5035-Student Discipline
- 5045-Student Fees

13.2. Softball Coop Approval

Yutan Public Schools and Mead Public Schools plan to continue the cooperative agreement for **high school softball** for the 2026-2027 and 2027-2028 school years. The coop allows students from both districts to participate in a combined team and supporting continued student opportunities in activities.

13.3. 7-12 Cross Country Coop Approval

Yutan Public Schools and Mead Public Schools plan to continue the cooperative agreement for **7-12 boys and girls cross-country** for the 2026-2027 and 2027-2028 school years. The coop allows students from both districts to participate in a combined team and supports continued student opportunities in activities.

13.4. 2024-25 Annual financial Audit

School districts are required by state law to have a financial audit of all funds at the conclusion of each fiscal year - running from September 1 through August 31. Bergan KDV/Creative Planning completed the audit and submitted their report by the statutory deadline of November 5th. The Board will consider, discuss, and take all necessary action to approve the audit.

13.5. Glycol Bid

Glycol is added to the chilled water system to protect the HVAC equipment from freezing, especially during cold weather. When mixed with water, glycol lowers the freezing point of the fluid circulating through pipes and coils. This prevents ice formation, which can cause pipe bursts, coil damage, system shutdowns, and expensive repairs.

14. Discussion and Informational Items

Items for discussion, information, or consideration - no action to be taken:

-

14.1. Review and/or Revise Policies

The following policies are subject to approval and/or revision as part of the monthly policy review process. The policies presented have been reviewed by the Superintendent and are current by state statute, legal specifications, or NDE requirements; or have been revised or new policies presented to be in alignment with state statute, legal recommendation, or state and federal requirements. The board will consider, discuss, and take necessary action to affirm existing policies or approve revised or new policies as presented.

- 5016 Student Records
- 5017 Routine Directory Information
- 5019 Communicating with Parents
- 5020 Rights of Custodial and Non-Custodial Parents
- 5022 Investigations, Arrests, and Other Student Contact by Law Enforcement and HHS
- 5023 Student Illness

15. Next Board Meeting

The next regular meeting of the Board is scheduled for January 12, 2026 at 6:00pm in the high school media center.

16. Closed Session

The Board of Education is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.

The Board will enter into Closed Session for the protection of the public interest to discuss collective bargaining negotiations with the Yutan Education Association and to conduct the superintendent's evaluation.

17. Adjournment

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body; applicability of section.

(1) Until January 1, 2025:

(a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee or the governing body of a rural or suburban fire protection district, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) Beginning January 1, 2025:

(a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (2)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by

a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(C) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (2)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsections (1) and (2) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision, subsection (1) of section 70-1014, subsection (2) of section 70-1014.02, or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (A) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (B) an organization created under the Municipal Cooperative Financing Act, (C) a

governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

(4) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(5) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(6) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (5) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(7) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(8)(a) Notwithstanding subsections (3) and (6) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsections (1) and (2) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and

record the meeting. Subsection (5) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (3)(b)(i) and (ii) of this section.

(10) This section does not apply to a meeting of the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, an electric cooperative company, a municipality having a generation and distribution system, or a registered group of municipalities if such meeting is subject to section 70-1034.

Source: Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1; Laws 2022, LB908, § 1; Laws 2022, LB922, § 13; Laws 2024, LB287, § 74; Laws 2024, LB399, § 4; Laws 2024, LB1370, § 8.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB287, section 74, with LB399, section 4, and LB1370, section 8, to reflect all amendments.

Note: Changes made by LB287 became operative April 17, 2024. Changes made by LB399 became effective July 19, 2024. Changes made by LB1370 became operative July 19, 2024.

Cross References

Emergency Management Act, see section 81-829.36.

Intergovernmental Risk Management Act, see section 44-4301.

Interlocal Cooperation Act, see section 13-801.

Joint Public Agency Act, see section 13-2501.

Municipal Cooperative Financing Act, see section 18-2401.

Opioid Prevention and Treatment Act, see section 71-2485.

Annotations

Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).

An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).

When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).

Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).

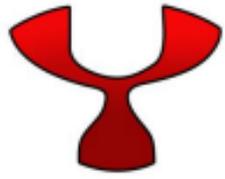
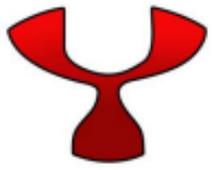
A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).



Students of the month:



PE Student of the month: P.E. Student of the Month is Ashtyn Schake. Mr. Thayer says: Ashtyn does an all around great job in class. She always pays attention. She works hard in activities and on her skills and she's a great sport. Because of how hard she works she has received an "Excellent" on all of her skills tests so far. Keep up the great work Ashtyn!

Art Student of the month: Kamden Carlton is the December Art Student of the Month! Keep working hard, Kamden!

Knowledgeable

Attention to detail

Motivated

Determined

Eager to create

Neighborly

Comp/Lib Student of the month: Congratulations Lauren Ray, our December Computer & Library student of the month. Mrs. Coleman says: Lauren always comes to class ready to learn. I love how she said on her first typing test, "This is so fun!" She is engaged in learning every week she comes to the library and computers. She's always willing to help her classmates and is a good listener. Keep up the great work Lauren!

Band Student of the month: Congratulations Ava Albers, our December band student of the month. Mr. Capron says: Ava recently made the switch from trumpet to clarinet, and she's doing an amazing job! She caught on to her new instrument incredibly fast and has shown great determination and a positive attitude throughout the transition. Her quick progress and strong work ethic are impressive, and she's already sounding fantastic on the clarinet. Great job, Ava!

Above and Beyond Award:

Jenn Craven nominates Nealie Pickworth for the December Above and Beyond winner. Mrs. Craven says: I would like to nominate Mrs. Pickworth for the Above and Beyond Award. She works tirelessly for her students each and every day, always putting their needs first and supporting their growth. Beyond the classroom, she goes out of her way to attend her students' sporting events and activities, showing them that she cares about who they are both in and out of school. No matter what the day brings, Mrs. Pickworth consistently shows up with a warm smile, a positive attitude, and a genuine commitment to her students. Her dedication, kindness, and steady presence truly go above and beyond.

Previous Highlights & What's Ahead:

- Winter Concerts: PS-Dec 1st, K-6 Dec 2nd
- Winter Data Digs for K-3- December 17
- Tentative dates for Preschool and Kindergarten Round up
 - March 20, 2026 Kindergarten round up
 - March 27, 2026 Preschool round up



Ms. Novotny Jr. / Sr. High School Board Report



December 2025

Student & Staff Achievements

- Students have received their Pre-Act and ACT scores. Ms.Chvatal will be meeting with juniors and sophomores to discuss results and next steps.
- Outstanding Veteran's Day Program with Hank Sauer. Thank you to Nate Capron and Sarah Wibben for their planning of the event.
- FAFSA second night with Eduquest for families that needed support. They are still available for assistance if required.
- The One-Act team competed at the Bluejay Invitational, receiving 3rd place and at the conference competition at DC West. It has been awesome to see their growth each week!
- We had our monthly board meeting, and we are currently at 30 matches for our Teammates program!

Teaching & Learning

- We had our math walks with ESU2 for the Fall. The ESU2 staff was impressed with how active our math teachers were in circulating the room and providing assistance and feedback to students as needed, the use of technology and being able to display problems easily for students to see, specific individual feedback to help support learning and activate students' memory, and the positive relationships between students, teachers, and administration.
- NCC conference principal meeting: Topics included absenteeism, parent/student & school attendance meetings, foundations classes, and a NCC sportsmanship summit for Fall 2026.
- NIAC Quarterly Update- focusing on cyber security, [Uncensored.AI](#), Kratom & 7-OH Products, ways to protect your school against fraud.

December Above & Beyond Staff Member

- I would like to nominate Stefanie Novotny for the Above and Beyond award this month. Stefanie works tirelessly in her role as principal. She supports and challenges students to grow academically while encouraging them to be the best versions of themselves. Stefanie is one of Yutan High School's biggest cheerleaders, attending numerous activities and taking genuine delight in seeing our students thrive in their extracurriculars. She knows our students as unique individuals and is always willing to step in to help them in whatever ways she can. She promotes the importance of education in the classroom and out of the classroom. Many days she is in classrooms observing teachers and students, so she knows the work that is being accomplished by them all. Stefanie is also a mentor to faculty and staff, fostering an environment of growth and teamwork.

She has modelled this by continuing her own education, recently earning her Doctor of Educational Leadership. Yutan is fortunate to have someone like Ms. Novotny working to make our school better each day!



***Director of Student Services
Board Report
December 2025
Tahler Novotny***



First Days Back:

- Check in meetings with all of the special education staff
- Set up coaching sessions with new special education teachers

Special Education Director Meeting:

- Many new changes to IEP requirements (shared with special education staff)
- Time to network and get clarification on special education procedures and requirements that are changing
- Many resources that we can use as a special education staff

Justification:

- The alternate assessment is the test that students take that have a significant cognitive disability (lower than a 70 IQ).
- An Eligibility Guidance Document is used to determine if students are eligible for this test
 - The team meets during the IEP and as a team we determine if the student can take the ACT or NSCAS.
- The federal state has requested that schools only allow 1% of students to take the alternative test.
 - This is due to bigger districts having high numbers of students taking the alternative that should not be (students attending 2-4 year colleges)
 - Our district is at 1.2%.
 - The state requires the district to implement a plan to get this number down
 - Reasons: 250 students are assessed and 3 are taking the alternative
 - Plan: Training on accommodations, closing the academic and skills gaps, and increased early interventions

NDE Reporting:

- For the past 3 years our district has been in high risk for our special education determination. This year we are at low risk.
 - 17 areas
 - Graduation, Drop Out, ELA Assessment, Math Assessment, Suspension/Expulsion, Educational Environments, Preschool Environments, Preschool Outcomes, Disproportionate Representation, Specific Disability Categories, Initial Evaluation Timeline, Early Childhood Transition, Secondary Transition, Maintenance of Effort, State Complaint Filings and Findings, Targeted Improvement Plan, and Timely, Accurate, and Complete IDEA Data



***Director of Student Services
Board Report
December 2025
Tahler Novotny***





Mr Nielsen Athletics/Activities Board Report



Winter Sports

Basketball and Wrestling have officially kicked off and we are looking forward to another successful season.

Boys and Girls basketball travelled to Elmwood-Murdock for their season opener. Will have their home opener this Saturday, December 13th.

Both wrestling teams competed this past weekend. Boys traveled to Friend and the girls travelled to Bennington for invites.

Play Production

Our school one-act just finished up their season with districts at Centennial High School. They had a good year. Each show showed significant improvement. We have a lot of young cast and crew members so I am looking forward to seeing Ms Wibben grow that program going forward.

Winter Concerts

Elementary concerts have already happened and went well. The 7-12 Concert will be December 15th.

Transportation Update

We have been doing some regular maintenance on our buses and vans this fall. Changing tires, quarterly inspections, and other general maintenance to keep everything running and safe for our students has been the priority in the down time between seasons when things get heavier use.

Board of Education Meeting

December 8, 2025

Enrollment

Monthly enrollment numbers are included (see below)

School Lunch Advisory (Inaugural)

The first School Lunch Advisory Committee meeting brought students, staff, and administration together to discuss what is working well with the meal program and where improvements could be made. April Abraham reviewed key nutrition regulations and purchasing requirements that limit menu flexibility but ensure healthy offerings. Students shared what they enjoy and provided constructive feedback on areas to improve. The committee also discussed potential changes and communication methods to collect ongoing input. The next meeting will be held in the third quarter.

Nebraska Education Profile Data Release

The NDE released the latest data on student achievement and other data points for the state and individual school districts. Yutan students perform very well and score well above the state average. The principals will be offering more information on this at the January board meeting. To see our scores and other information from schools across the state, please visit the Nebraska Education Profile at nep.education.ne.gov

Option Enrollment

Option In 89 Option Out 39 (+50)

Enrollment

2025-26 Enrollment as of:		12/8/2025	
Grad Year	Grade	Enrollment	Change from Prior Month
	PreK	17	0
Class of 2038	K	35	0
Class of 2037	1	33	0
Class of 2036	2	41	0
Class of 2035	3	36	0
Class of 2034	4	32	0
Class of 2033	5	30	0
Class of 2032	6	42	1
Class of 2031	7	38	0
Class of 2030	8	41	0
Class of 2029	9	34	0
Class of 2028	10	50	(-1)
Class of 2027	11	32	0
Class of 2026	12	40	0
Total PK:		17	0
Total K-6:		249	1
Total 7-12:		235	(-1)
Total K-12:		484	0
Total PK-12:		501	0
Average Class Size K-6:		36.00	
Average Class Size 7-12:		32.83	

**BOARD OF EDUCATION
YUTAN PUBLIC SCHOOLS**

**BOARD MEETING
High School Media Center
November 10, 2025**

AGENDA

1. Call to Order

The meeting was called to order at 6:00pm by President Wacker.

2. Open Meetings Act

This meeting will be conducted in accordance with the Nebraska Open Meetings Act. The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting at a location accessible to members of the public.

3. Public Notice

Per board policy 2008-Meetings, advance notice of all board meetings, other than emergency meetings, shall be publicized 48 hours or more in advance of the meeting in a newspaper of general circulation in the district. Meeting notices may also be posted on the school district website and posted in three prominent places in the school district.

- **Publication:** Meeting notice was published in the Wahoo Newspaper on Friday, October 31, 2025
- **Postings:** Meeting notice was posted at the entrance of Yutan High School, Yutan Elementary School, Yutan Post Office, First State Bank-Yutan, and on the Yutan Public Schools web page on Wednesday, November 5, 2025.
- **Agenda:** The agenda is kept current and available for public inspection at the Superintendent's office during normal business hours, and is posted on the school website in advance of the scheduled meeting. The agenda may not be altered later than 24 hours prior to the beginning of the meeting. The order of the items on the agenda may be changed by the board at or during the meeting.

4. Roll Call

Attendance Taken at 6:00pm

Judy Daniell: Present
Bill Hancock: Present
Gary Hollst: Absent
Dan Ridder: Present
Adam Wacker: Present
Eric Wilke: Present

5. Excuse Absences of Board Members

Moved by Dan Ridder, seconded by Eric Wilke to excuse absent board members. Roll Call Vote:

Daniell: Yes, Hancock: Yes, Hollst: Absent, Ridder: Yes, Wacker: Yes, Wilke: Yes. Yes: 5, No: 0, Absent: 1 Motion Carried

6. Approval of the Agenda

Moved by Bill Hancock, seconded by Judy Daniell to approve the agenda. Roll Call Vote: Daniell: Yes, Hancock: Yes, Hollst: Absent, Ridder: Yes, Wacker: Yes, Wilke: Yes. Yes: 5, No: 0, Absent: 1 Motion Carried

7. Pledge of Allegiance

Tonight, the Elementary Student Council will provide a brief update on their program and will lead us in the Pledge of Allegiance.

8. Public Comments

Instructions for those who wish to speak during Public Comment:

The Board of Education recognizes the importance of citizen participation in school district matters. In order to assure citizens are heard and board meetings are conducted effectively and in an organized manner, a Public Comment period will be scheduled at some meetings. A Public Comment sign-in sheet is located on the table near the entrance and your name and topic must be entered on the sheet prior to the start of the meeting. If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has complaint procedures to address such complaints and concerns. The Board requests that you follow the policy and procedures before commenting on these matters to the Board. Board members will not respond to any questions you ask or comments about individual staff members or students, but may direct your concerns to the appropriate administrator for further review. Each speaker shall be allowed a maximum of five minutes, and not more than twenty minutes will be allowed for a specific topic. Policy 2009-Procedure for Addressing the Board is made available in the meeting room.

Comments:

- Foundation Information: None
- Booster Club Information: None
- General Public Comments: None

9. Administrative Reports

Written reports have been submitted from the elementary principal, high school principal, activities director, student services director, and superintendent. Each administrator will make comments on their respective report:

- Elementary Principal
- High School Principal
- Activities Director
- Superintendent

10. Consent Agenda

The Consent Agenda is used to help the efficiency of the meeting by allowing the Board to approve items such as prior meeting minutes, general business of noncontroversial nature, or routine communication. The Consent Agenda for this meeting includes:

1. Minutes from the October 13, 2025 Board Meeting
2. Treasurer's Report and Claims

Moved by Bill Hancock, seconded by Eric Wilke to approve the consent agenda. Roll Call Vote: Daniell: Yes, Hancock: Yes, Hollst: Absent, Ridder: Yes, Wacker: Yes, Wilke: Yes. Yes: 5, No: 0, Absent: 1 Motion Carried

11. Committee Reports

Reports from the following committee(s):

- BGT Committee
- Finance Committee

12. Business Items

12.1. Approve, Affirm, or Revise Board Policies

The following policies are subject to approval and/or revision as part of the monthly policy review process. The policies presented have been reviewed by the Superintendent and are current by state statute, legal specifications, or NDE requirements; or have been revised or new policies presented to be in alignment with state statute, legal recommendation, or state and federal requirements. The board will consider, discuss, and take necessary action to affirm existing policies or approve revised or new policies as presented.

- 5001 Compulsory Attendance and Excessive Absenteeism
- 5002 Admission of Students
- 5003 Admission of Part-Time Students
- 5004 Option Enrollment
- 5005 Transportation
- 5015 Protection of Pupil Rights
- 5018 Parent Involvement In Education Practices

Moved by Judy Daniell, seconded by Eric Wilke to approve the policies as presented. Roll Call Vote: Daniell: Yes, Hancock: Yes, Hollst: Absent, Ridder: Yes, Wacker: Yes, Wilke: Yes. Yes: 5, No: 0, Absent: 1 Motion Carried

12.2. Superintendent Evaluation Tool

Proposed timeline that allows us to have the final reports back in time for your December board meeting. Please let me know if these dates work for you or if any modifications are needed.

1. **Mon. Nov. 10th - Sun. Nov. 16th**: Superintendent completes the self-evaluation
2. **Mon. Nov. 17th** - NASB sends board self-evaluation results
3. **Mon. Nov. 17th - Wed. Nov. 26th**: Board members complete their evaluations

4. Final Report & Executive Summary will be emailed to the board president by **Thur. Dec. 4th** (*The board president will also receive a follow up call from a Board Leadership Team Member to discuss results.*)

Moved by Judy Daniell, seconded by Bill Hancock to approve the adoption of the superintendent evaluation tool and the timeline as presented.. Roll Call Vote: Daniell: Yes, Hancock: Yes, Hollst: Absent, Ridder: Yes, Wacker: Yes, Wilke: Yes. Yes: 5, No: 0, Absent: 1 Motion Carried

12.3. Disposal or Sale of Old Equipment

In accordance with Policy 3019 - *Sale or Disposal of School Property*, the district seeks to responsibly manage and maintain its inventory by disposing of or selling uniforms that are no longer in circulation, outdated, or no longer serviceable for student use. This action ensures efficient use of storage space, upholds fiscal responsibility to taxpayers, and allows for potential recovery of value from items no longer needed by the district.

Moved by Dan Ridder, seconded by Eric Wilke to approve the disposal or sale of out-of-circulation uniforms. Roll Call Vote: Daniell: Yes, Hancock: Yes, Hollst: Absent, Ridder: Yes, Wacker: Yes, Wilke: Yes. Yes: 5, No: 0, Absent: 1 Motion Carried

13. Discussion and Informational Items

Items for discussion, information, or consideration - no action to be taken:

13.1. Review & Discuss Policies

The following policies are subject to approval and/or revision as part of the monthly policy review process. The policies presented have been reviewed by the Superintendent and are current by state statute, legal specifications, or NDE requirements; or have been revised or new policies presented to be in alignment with state statute, legal recommendation, or state and federal requirements. The board will consider, discuss, and take necessary action to review and revise the following policies.

- 5045-Student Fees
- 5035-Student Discipline
- 5031-Student Appearance

14. Closed Session

The Board of Education is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.

The Board will enter into Closed Session for the protection of the public interest to discuss collective bargaining negotiations between the Board of Education and the Yutan Education Association.

Moved by Judy Daniell, seconded by Eric Wilke to enter Closed Session for the protection of the public interest to discuss negotiations. Roll Call Vote: Daniell: Yes, Hancock: Yes, Hollst: Absent, Ridder: Yes, Wacker: Yes, Wilke: Yes. Yes: 5, No: 0, Absent: 1 Motion Carried

The Board entered into Closed Session at 7:27pm and exited Closed Session at 7:52pm. No action was taken during Closed Session.

15. Next Board Meeting

The next regular meeting of the Board is scheduled for December 8, 2025 at 6:00pm in the high school media center.

16. Adjournment

Meeting was adjourned at 7:52pm.

YUTAN PUBLIC SCHOOLS
 FUND STATEMENT AND ACCOUNT BALANCES
 11/30/2025

ACCOUNT	ACCOUNT #	BOOK BEGINNING BALANCE	RECEIPTS	INTEREST	EXPENSES	TRANSFERS	BOOK ENDING BALANCE	OUTSTANDING CHECKS	BANK STATEMENT BALANCE
GENERAL FUND									
FSB CHECKING (3.90% APY)	467216	\$ 2,787,856.02	\$ 74,170.39	\$ 7,631.94	\$ 621,750.71		\$ 2,247,907.64	\$ 5,673.95	\$ 2,253,581.59
							\$ 2,247,907.64		\$ 2,253,581.59
							\$ 1,849,725.16	11/30/2024	
DEPRECIATION FUND									
FSB CHECKING (3.90% APY)	467533	\$ 257,058.97		\$ 729.47	\$ 22,340.00		\$ 235,448.44		\$ 235,448.44
NLAF (3.72% APY)	9300749	\$ 728,297.78		\$ 2,227.87			\$ 730,525.65		\$ 730,525.65
							\$ 965,974.09		\$ 965,974.09
							\$ 1,678,631.00	11/30/2024	
BOND FUND									
FSB CHECKING (3.90% APY)	910148304	\$ 1,113,863.77	\$ 2,470.99	\$ 3,274.96			\$ 1,119,609.72		\$ 1,119,609.72
							\$ 1,119,609.72		\$ 1,119,609.72
							\$ 1,021,493.32	11/30/2024	
QCPUF FUND									
FSB CHECKING (3.89% APY)	910148293	\$ 708.60		\$ 2.08			\$ 710.68		\$ 710.68
							\$ 710.68		\$ 710.68
							\$ 681.52	11/30/2024	
BUILDING FUND									
FSB CHECKING (3.90% APY)	689612	\$ 404,152.89	\$ 1,646.13	\$ 1,189.14			\$ 406,988.16		\$ 406,988.16
NLAF (3.72% APY)	9300012	\$ 533,111.56		\$ 1,630.79			\$ 534,742.35		\$ 534,742.35
							\$ 941,730.51		\$ 941,730.51
							\$ 716,405.55	11/30/2024	
ACTIVITY FUND									
FSB CHECKING (3.90% APY)	686097	\$ 98,991.55	\$ 11,989.64	\$ 285.64	\$ 31,465.49		\$ 79,801.34	\$ 13,586.83	\$ 93,388.17
							\$ 79,801.34		\$ 93,388.17
							\$ 100,870.34	11/30/2024	
PAYFLEX ACCOUNT									
FSB PAYFLEX (no interest)	500301928	\$ 37,848.40	\$ 2,204.15		\$ 403.89		\$ 39,648.66		\$ 39,648.66
							\$ 39,648.66		\$ 39,648.66
							\$ 29,892.33	11/30/2024	
LUNCH FUND									
FSB CHECKING (3.90% APY)	687371	\$ 145,519.23	\$ 29,908.80	\$ 421.88	\$ 41,172.06		\$ 134,677.85		\$ 134,677.85
							\$ 134,677.85		\$ 134,677.85
TOTAL First State Bank		\$ 4,264,792.49					\$ 231,238.15	11/30/2024	
TOTAL Nebraska Liquid Asset Fund		\$ 1,265,268.00							
TOTAL ALL FUNDS		\$ 5,530,060.49					\$ 5,530,060.49		\$ 5,549,321.27
							\$ 5,628,937.37	11/30/2024	
TOTALS		\$ 6,107,408.77	\$ 122,390.10	\$ 17,393.77	\$ 717,132.15	\$ -	\$ 5,530,060.49	\$ 19,260.78	\$ 5,549,321.27

YUTAN PUBLIC SCHOOLS
 CONSENT ITEMS FOR PAYMENT
 11/30/2025

<u>FUND</u>	<u>DATE</u>	<u>CHECKS</u>	<u>VENDOR</u>	<u>AMOUNT</u>
SPECIAL BUILDING				
				Total Special Building
				\$ -
DEPRECIATION				
Roofing Repairs HS	12/8/2025	#487	Boone Brothers Roofing	\$ 3,719.00
Repairs on front doors	12/8/2005	#488	DH Pace	\$ 3,171.59
Replace blower motor @ HS	12/8/2025	#489	Helm Service Inc.	\$ 6,208.00
				Total Depreciation
				\$ 13,098.59
QCPUF				
				Total QCPUF
				\$ -
BOND				
				Total Bond
				\$ -
TRANSFERS				
				Total Transfers
				\$ -
LUNCH				
Lunch Fund Bills	12/8/2025	#7010-7014		\$ 16,018.76
Direct Deposit	12/8/2025	#7015-7020		\$ 11,619.06
Third Party Checks (Benefits)	12/8/2025			\$ 193.78
Third Party Electronic Payment (HSA)	12/8/2025			\$ -
Tax Liabilities	12/8/2025			\$ 2,732.63
Nebraska Public Employees Retirement Systems	12/8/2025			\$ 1,633.60
Payflex	12/8/2025			\$ -
				Total Lunch Fund
				\$ 32,197.83
GENERAL				
General Fund Bills	12/8/2025	#24404-24455		\$ 109,893.49
Direct Deposit	12/8/2025	#24456-24465		\$ 263,505.76
Third Party Checks (Benefits)	12/8/2025			\$ 98,311.16
Third Party Electronic Payment (HSA)	12/8/2025			\$ 8,312.34
Tax Liabilities	12/8/2025			\$ 92,627.82
Nebraska Public Employees Retirement Systems	12/8/2025			\$ 57,118.10
Payflex	12/8/2025			\$ 2,204.15
				Total General Fund
				\$ 631,972.82
				TOTAL PAYMENTS
				\$ 677,269.24

Yutan Public Schools
November 2025 Revenue Report

% of "Real" Revenue Budget	Estimated "Real" Revenue Budget	Account	November Actuals	Adopted NDE Budget	Actuals (YTD)	Available	% of Budget
19.42%	\$ (4,187,017.00)	01100 - Taxes Levied/Assessed by the School District	\$ (20,610.80)	\$ (4,237,017.00)	\$ (813,082.18)	\$ (3,423,934.82)	19.19%
12.27%	\$ (4,808.00)	01115 - Carline Taxes	\$ -	\$ (4,808.00)	\$ (590.14)	\$ (4,217.86)	12.27%
0.41%	\$ (35,037.00)	01120 - Public Power District Sales Taxes	\$ -	\$ (35,037.00)	\$ (143.17)	\$ (34,893.83)	0.41%
25.18%	\$ (363,443.00)	01125 - Motor Vehicle Taxes	\$ (37,179.96)	\$ (363,443.00)	\$ (91,517.80)	\$ (271,925.20)	25.18%
0.00%	\$ -	01312 - Tuition From Individuals for Summer School	\$ -	\$ -	\$ -	\$ -	0.00%
21.92%	\$ (15,600.00)	01370 - Preschool Tuition & Fees	\$ (1,110.00)	\$ (15,600.00)	\$ (3,420.00)	\$ (12,180.00)	21.92%
30.49%	\$ (95,935.00)	01510 - Interest on Investments	\$ (7,631.94)	\$ (95,935.00)	\$ (29,245.92)	\$ (66,689.08)	30.49%
0.00%	\$ -	01951 - Miscellaneous Revenue From Other School Districts Within the State	\$ -	\$ -	\$ -	\$ -	0.00%
26.73%	\$ (25,820.00)	02110 - County Fines & License Fees	\$ (2,680.40)	\$ (25,820.00)	\$ (6,900.40)	\$ (18,919.60)	26.73%
0.00%	\$ -	02130 - Other County Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
20.00%	\$ (1,992,075.00)	03110 - State Aid	\$ -	\$ (1,992,075.00)	\$ (398,416.00)	\$ (1,593,659.00)	20.00%
0.00%	\$ (680,640.00)	03120 - SPED (School Age)	\$ -	\$ (680,640.00)	\$ -	\$ (680,640.00)	0.00%
0.00%	\$ (40,260.00)	03125 - Revenue from State Sources - Sped Transportation (School Age)	\$ -	\$ (40,260.00)	\$ -	\$ (40,260.00)	0.00%
0.00%	\$ -	03130 - Revenue from State Sources - Homestead Exemption	\$ -	\$ -	\$ -	\$ -	0.00%
0.00%	\$ -	03131 - Property Tax Credit	\$ -	\$ -	\$ -	\$ -	0.00%
120.50%	\$ (135,000.00)	03133 - Nameplate Capacity Tax	\$ (12,499.63)	\$ (135,000.00)	\$ (162,673.70)	\$ 27,673.00	120.50%
8.38%	\$ (8,580.00)	03180 - Pro-Rate Motor Vehicle	\$ -	\$ (8,580.00)	\$ (719.36)	\$ (7,860.64)	8.38%
0.00%	\$ (80,460.00)	03400 - State Apportionment	\$ -	\$ (80,460.00)	\$ -	\$ (80,460.00)	0.00%
97.99%	\$ (5,865.00)	03535 - Payment for High Ability Learners	\$ -	\$ (5,865.00)	\$ (5,747.00)	\$ (118.00)	97.99%
0.00%	\$ (7,500.00)	03551 - Career Education	\$ -	\$ (7,500.00)	\$ -	\$ (7,500.00)	0.00%
0.00%	\$ (60,165.00)	04310 - REAP	\$ -	\$ (60,165.00)	\$ -	\$ (60,165.00)	0.00%
0.00%	\$ (53,550.00)	04505 - Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies	\$ -	\$ (53,550.00)	\$ -	\$ (53,550.00)	0.00%
0.00%	\$ -	04509 - Title II, Part A ESSA: Supporting Effective Education	\$ -	\$ -	\$ -	\$ -	0.00%
0.00%	\$ (110,917.00)	04516 - IDEA Preschool (619) Base/IDEA Enrollment Poverty Allocation	\$ -	\$ (110,917.00)	\$ -	\$ (110,917.00)	0.00%
0.00%	\$ -	04518 - IDEA Part B (611) Base & Enrollment Poverty Allocation	\$ -	\$ -	\$ -	\$ -	0.00%
0.00%	\$ -	04521 - IDEA Part B Proportionate Share	\$ -	\$ -	\$ -	\$ -	0.00%
0.00%	\$ -	04525 - Federal Vocational & Applied Technology Education (Carl Perkins)	\$ -	\$ -	\$ -	\$ -	0.00%
67.20%	\$ (200.00)	04708 - Medicaid in Public Schools	\$ (89.60)	\$ (200.00)	\$ (134.40)	\$ (65.60)	67.20%
19.86%	\$ (1,500.00)	04709 - Medicaid Administrative Activities (MAAPS)	\$ -	\$ (1,500.00)	\$ (297.85)	\$ (1,202.15)	19.86%
0.00%	\$ -	05200 - Fund Transfers In	\$ -	\$ -	\$ -	\$ -	0.00%
0.00%	\$ -	05300 - Proceeds from the Disposal of Real or Personal Property	\$ -	\$ -	\$ (5,200.00)	\$ 5,200.00	0.00%
5.85%	\$ (16,880.00)	05690 - Other Non-Revenue Receipts	\$ -	\$ (16,880.00)	\$ (987.00)	\$ (15,893.00)	5.85%
19.18%	\$ (7,921,252.00)	Totals	\$ (81,802.33)	\$ (7,971,252.00)	\$ (1,519,074.92)	\$ (6,452,177.78)	19.06%

Yutan Public Schools

December 2025 Expense Report

% of "Real" Expenditure Budget	Estimated "Real" Expenditure Budget	Account	December Actuals	Adopted NDE Budget	Actuals (YTD)	Available	% of Budget
33.90%	\$ 3,394,057.00	01100 - Regular Instructions Programs	\$274,726.34	\$3,741,449.00	\$1,150,654.37	\$2,590,794.63	30.75%
33.38%	\$ 112,115.00	01160 - Poverty Programs	\$9,354.62	\$113,004.00	\$37,418.48	\$75,585.52	33.11%
32.50%	\$ 100,439.00	01190 - Early Childhood Educational Programs	\$7,996.83	\$104,879.00	\$32,645.37	\$72,233.63	31.13%
32.29%	\$ 904,499.00	01200 - Special Education Instructional Programs - School Age	\$72,177.53	\$1,302,899.00	\$292,037.20	\$1,010,861.80	22.41%
0.00%	\$ -	01291 - Special Education Instructional Programs - Ages 3-5	\$0.00	\$8,500.00	\$0.00	\$8,500.00	0.00%
0.00%	\$ -	01292 - Special Education Instructional Programs - Ages 0-2	\$0.00	\$10,001.00	\$0.00	\$10,001.00	0.00%
32.69%	\$ 249,600.00	02120 - Guidance Services	\$21,334.26	\$269,299.00	\$81,600.85	\$187,698.15	30.30%
31.11%	\$ 55,004.00	02130 - Health Services	\$4,277.63	\$65,504.00	\$17,110.52	\$48,393.48	26.12%
0.00%	\$ -	02131 - Health Services - SPED - School Age	\$0.00	\$35,000.00	\$0.00	\$35,000.00	0.00%
24.57%	\$ 72,000.00	02141 - Psychological Services - SPED - School Age	\$0.00	\$80,000.00	\$17,690.75	\$62,309.25	22.11%
30.57%	\$ 135,011.00	02151 - Speech Pathology and Audiology Services - SPED - School Age	\$10,414.25	\$142,011.00	\$41,278.57	\$100,732.43	29.07%
0.00%	\$ 1,000.00	02153 - Speech Pathology and Audiology Services - SPED - Ages 0-2	\$0.00	\$5,500.00	\$0.00	\$5,500.00	0.00%
18.98%	\$ 45,000.00	02161 - Occupational Therapy-Related Services - SPED - School Age	\$0.00	\$45,000.00	\$8,542.84	\$36,457.16	18.98%
0.00%	\$ -	02162 - Occupational Therapy-Related Services - SPED - Ages 3-5	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
0.00%	\$ 1,000.00	02163 - Occupational Therapy-Related Services - SPED - Ages 0-2	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
27.46%	\$ 3,500.00	02171 - Physical Therapy-Related Services - SPED - School Age	\$190.00	\$3,500.00	\$961.15	\$2,538.85	27.46%
8.56%	\$ 1,600.00	02173 - Physical Therapy-Related Services - SPED - Ages 0-2	\$0.00	\$1,600.00	\$136.90	\$1,463.10	8.56%
0.00%	\$ -	02181 - Visually Impaired-Related Services - SPED - School Age	\$0.00	\$7,500.00	\$0.00	\$7,500.00	0.00%
42.66%	\$ 269,079.00	02190 - Support Services - Student - Other	\$16,550.88	\$269,079.00	\$114,784.38	\$154,294.62	42.66%
0.00%	\$ -	02211 - School Improvement	\$0.00	\$40,001.00	\$0.00	\$40,001.00	0.00%
0.00%	\$ -	02213 - Instructional Staff Training	\$0.00	\$15,000.00	\$0.00	\$15,000.00	0.00%
31.63%	\$ 161,033.00	02220 - Library or Media Services	\$11,889.72	\$189,746.00	\$50,935.95	\$138,810.05	26.84%
0.00%	\$ 2,000.00	02230 - Instruction-Related Technology	\$0.00	\$15,000.00	\$0.00	\$15,000.00	0.00%
16.34%	\$ 26,100.00	02310 - Board of Education	\$552.33	\$43,500.00	\$4,265.32	\$39,234.68	9.81%
32.39%	\$ 282,142.00	02320 - Executive Administration	\$22,886.81	\$289,094.00	\$91,372.34	\$197,721.66	31.61%
18.74%	\$ 8,000.00	02330 - District Legal Services	\$924.00	\$50,000.00	\$1,499.50	\$48,500.50	3.00%
34.42%	\$ 543,489.00	02410 - Office of the Principal	\$45,788.48	\$560,688.00	\$187,081.23	\$373,606.77	33.37%
46.53%	\$ 201,093.00	02510 - Fiscal Services	\$47,193.65	\$231,043.00	\$93,577.45	\$137,465.55	40.50%
28.89%	\$ 526,297.00	02610 - Operation of Buildings	\$31,358.83	\$715,500.00	\$152,046.73	\$563,453.27	21.25%
29.30%	\$ 290,359.00	02620 - Maintenance of Buildings	\$21,438.60	\$375,961.00	\$85,082.90	\$290,878.10	22.63%
9.34%	\$ 10,700.00	02630 - Care & Upkeep of Grounds	\$145.00	\$31,500.00	\$999.63	\$30,500.37	3.17%
0.00%	\$ 4,000.00	02660 - Security	\$0.00	\$12,200.00	\$0.00	\$12,200.00	0.00%
36.42%	\$ 179,161.00	02710 - Vehicle Operation & Purchasing- Regular Education	\$17,350.79	\$413,436.00	\$65,247.43	\$348,188.57	15.78%
47.80%	\$ 34,515.00	02712 - Vehicle Operation & Purchasing - School Age SPED	\$2,738.07	\$185,515.00	\$16,498.28	\$169,016.72	8.89%
0.00%	\$ -	02713 - Vehicle Operation & Purchasing - Ages 3-5 SPED	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
0.00%	\$ -	02715 - Vehicle Operation & Purchasing - Ages 0-2 SPED	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
0.00%	\$ -	03300 - Community Services Operations	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
18.22%	\$ 10,818.00	03535 - High Ability Learners	\$492.84	\$10,818.00	\$1,971.36	\$8,846.64	18.22%
36.26%	\$ 7,500.00	03551 - Career Education (CTE Grant)	\$0.00	\$7,500.00	\$2,719.46	\$4,780.54	36.26%
66.01%	\$ 48,876.00	06200 - Federal Services - Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies	\$8,065.72	\$95,060.00	\$32,262.88	\$62,797.12	33.94%
0.00%	\$ -	06406 - Federal Services - IDEA Preschool (619) Base Allocation	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
33.47%	\$ 69,974.00	06408 - Federal Services - IDEA Part B (611) Base & Enrollment Poverty Allocation - Birth Through Age 21	\$4,166.61	\$126,494.00	\$23,423.54	\$103,070.46	18.52%
0.00%	\$ -	06412 - Federal Services - IDEA Part B Proportionate Share	\$0.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
0.00%	\$ -	06423 - Federal Services - IDEA Part B ARP Proportionate Share	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
0.00%	\$ -	06700 - Federal Services - Federal Vocational & Applied Technology Education (Carl Perkins)	\$0.00	\$7,500.00	\$0.00	\$7,500.00	0.00%
0.00%	\$ 60,165.00	06992 - REAP	\$0.00	\$60,165.00	\$0.00	\$60,165.00	0.00%
0.00%	\$ 250,000.00	08000 - Transfers (Outgoing)	\$0.00	\$250,000.00	\$0.00	\$250,000.00	0.00%
32.31%	\$ 8,060,126.00	Totals	\$ 632,013.79	\$ 10,000,446.00	\$ 2,603,845.38	\$ 7,396,600.62	26.04%

Yutan Public Schools

Check Report

December 2025

Payee	Check Date	Check Number	Description	Type	Amount
ABC Termite & Pest Control	12/08/2025	24404	Pest Control	Accounts Payable	\$136.00
ACT, Inc.	12/08/2025	24405	Fall ACT	Accounts Payable	\$1,440.00
Amazon Capital Services, Inc.	12/08/2025	24406	Classroom Supplies- HS	Accounts Payable	\$39.59
Amazon Capital Services, Inc.	12/08/2025	24406	Classroom Supplies-ELEM Music	Accounts Payable	\$63.98
Amazon Capital Services, Inc.	12/08/2025	24406	Fog Machine- digital media	Accounts Payable	\$51.98
Amazon Capital Services, Inc.	12/08/2025	24406	Maintenance Supplies	Accounts Payable	\$351.72
Amazon Capital Services, Inc.	12/08/2025	24406	Office/Guidance	Accounts Payable	\$47.98
Amazon Capital Services, Inc.	12/08/2025	24406	Paper for large printer	Accounts Payable	\$49.90
Amplify Education, Inc.	12/08/2025	24407	MS Science Materials	Accounts Payable	\$16.60
BerganKDV LLC	12/08/2025	24408	SY 24-25 Annual Audit	Accounts Payable	\$17,000.00
Boys Town	12/08/2025	24409	Instruction OCT25-EG	Accounts Payable	\$6,600.00
Brain Fire Therapy	12/08/2025	24410	Speech Language Services	Accounts Payable	\$3,187.50
City Of Yutan	12/08/2025	24411	Water Bills	Accounts Payable	\$386.00
Column Software PBC	12/08/2025	24412	BOE NoticeVgS0qEoeesu3xCOon2296Wahoo Paper	Accounts Payable	\$227.17
Column Software PBC	12/08/2025	24412	BOE Noticex0Rff P0B07oPChejFpFAWahoo Paper	Accounts Payable	\$19.56
Cubbys, Inc.	12/08/2025	24413	Fuel	Accounts Payable	\$422.91
District Management Group	12/08/2025	24414	Scheduling Software - ELEM	Accounts Payable	\$1,800.00
Everway	12/08/2025	24415	Literacy Software	Accounts Payable	\$910.00
First National Bank	12/08/2025	24416	Visa Charges	Accounts Payable	\$2,640.76
Follett Content Solutions, LLC	12/08/2025	24417	HS Library Books	Accounts Payable	\$539.72
Frontier Cooperative	12/08/2025	24418	Diesel Fuel	Accounts Payable	\$3,413.09
Hands of Heartland	12/08/2025	24419	Transition Services-HS	Accounts Payable	\$2,658.96
Harris School Solutions	12/08/2025	24420	AptaFund 4.1 with ESS 26/27	Accounts Payable	\$16,748.66
Harris School Solutions	12/08/2025	24420	EOY Forms-District Office	Accounts Payable	\$187.00
Helm Service Inc	12/08/2025	24421	Service Call HS	Accounts Payable	\$2,487.26
Helm Service Inc	12/08/2025	24421	Service on Blower Assembly	Accounts Payable	\$1,430.64
Henkel, Kimberly A	12/08/2025	24422	Mileage	Accounts Payable	\$30.80
Hoegh, Trevor L	12/08/2025	24423	Mileage	Accounts Payable	\$208.60
Hometown Leasing	12/08/2025	24424	Copier Lease	Accounts Payable	\$1,738.03
Houghton Mifflin Harcourt Publishing Co.	12/08/2025	24425	K-2 Curriculum	Accounts Payable	\$808.09
Inland Truck Parts & Service	12/08/2025	24426	2ND Quarter Bus/Van Inspections	Accounts Payable	\$4,644.47
INTERMEDIA.NET INC	12/08/2025	24427	Phone Services	Accounts Payable	\$108.95
Jurey, Lindsey	12/08/2025	24428	Mileage -Staff	Accounts Payable	\$19.46
JW Pepper & Son, Inc.	12/08/2025	24429	ELEM Band	Accounts Payable	\$68.99
Konecky Oil, Inc.	12/08/2025	24430	Light bulbs	Accounts Payable	\$2.76
KSB School Law	12/08/2025	24431	District Legal Services	Accounts Payable	\$924.00

Learn 2 Move	12/08/2025	24432	PT Services	Accounts Payable	\$190.00
Lorenz, Charles I	12/08/2025	24433	Reimbursement for DOT Physical	Accounts Payable	\$75.00
Matheson Tri-Gas, Inc.	12/08/2025	24434	Tank Rentals-Shop Class	Accounts Payable	\$234.50
MCI	12/08/2025	24435	Long Distance services	Accounts Payable	\$72.42
Menards	12/08/2025	24436	Maintenance Supplies-ELEM	Accounts Payable	\$3.04
Menards	12/08/2025	24436	Maintenance Supplies-HS	Accounts Payable	\$181.44
Metropolitan Utilities District	12/08/2025	24437	Natural Gas Bills	Accounts Payable	\$3,621.71
Moysle Corporation	12/08/2025	24438	1-Year Moysle One K-12Device Management	Accounts Payable	\$3,627.00
NASB	12/08/2025	24439	2025 State Education Conference-BS	Accounts Payable	\$350.00
Nationwide	12/08/2025	24440	Surety Bond-GH	Accounts Payable	\$175.00
Nielsen, Alexander J	12/08/2025	24441	Mileage	Accounts Payable	\$324.10
Novotny, Stefanie E	12/08/2025	24442	Mileage	Accounts Payable	\$39.20
Omaha World Herald c/o Lee Advertising	12/08/2025	24443	Account # 860000001014602BOE Notices	Accounts Payable	\$31.60
One Source	12/08/2025	24444	BackGround Checks	Accounts Payable	\$109.90
OPPD	12/08/2025	24445	Electric Bills	Accounts Payable	\$14,319.38
Summit Fire Protection	12/08/2025	24446	Annual Inspections- Fire Extinguishers	Accounts Payable	\$1,973.25
Summit Fire Protection	12/08/2025	24446	Service call @ Activity Center	Accounts Payable	\$1,390.05
Summit Fire Protection	12/08/2025	24446	Service Call-dirty smoke detector	Accounts Payable	\$420.00
Summit Fire Protection	12/08/2025	24446	Sprinkler Technician	Accounts Payable	\$862.00
TNT Cleaning Service	12/08/2025	24447	Cleaning Services	Accounts Payable	\$7,695.00
Trophies Plus, Inc.	12/08/2025	24448	Name Plates	Accounts Payable	\$109.08
U.S. Bank	12/08/2025	24449	Visa Charges	Accounts Payable	\$391.48
University of Kearney at Nebraska	12/08/2025	24450	2 hr driver in service	Accounts Payable	\$250.00
Wahoo-Waverly-Ashland	12/08/2025	24451	Account # 860000001003634BOE Notices	Accounts Payable	\$99.00
Waste Connections Of Ne, Inc.	12/08/2025	24452	Trash Services-ELEM	Accounts Payable	\$374.89
Waste Connections Of Ne, Inc.	12/08/2025	24452	Trash Services-HS	Accounts Payable	\$583.15
Windstream	12/08/2025	24453	Phone Services-ELEM	Accounts Payable	\$107.47
Windstream	12/08/2025	24453	Phone Services-HS	Accounts Payable	\$156.82
Yutan Lunch Fund	12/08/2025	24454	PreK Snacks	Accounts Payable	\$570.88
Zone Coverage Irrigation, LLC	12/08/2025	24455	Winterize Sprinkler System	Accounts Payable	\$145.00
Total Accounts Payable General Fund					\$109,893.49
OneAmerica	12/08/2025	24456	OneAmerica Basic Life and AD&D	Payroll Liability	\$191.17
OneAmerica	12/08/2025	24456	OneAmerica Child Voluntary Life and AD&D	Payroll Liability	\$16.00
OneAmerica	12/08/2025	24456	OneAmerica Employee Voluntary Life and AD&D	Payroll Liability	\$383.60
OneAmerica	12/08/2025	24456	OneAmerica Long-Term Disability	Payroll Liability	\$1,225.29
OneAmerica	12/08/2025	24456	OneAmerica Short-Term Disability	Payroll Liability	\$907.98
OneAmerica	12/08/2025	24456	OneAmerica Spouse Voluntary Life and AD&D	Payroll Liability	\$48.63
Ameritas Life Insurance Corp	12/08/2025	24457	Ameritas Vision - Emp + Children	Payroll Liability	\$75.00
Ameritas Life Insurance Corp	12/08/2025	24457	Ameritas Vision - Emp + Spouse	Payroll Liability	\$92.80
Ameritas Life Insurance Corp	12/08/2025	24457	Ameritas Vision - Family	Payroll Liability	\$274.56

Ameritas Life Insurance Corp	12/08/2025	24457	Ameritas Vision - Single	Payroll Liability	\$111.80
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - EE & Children HSA NB Plan	Payroll Liability	\$1,347.23
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - EE & Children PPO NB Plan	Payroll Liability	\$1,569.62
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - EE & Children PPO PSBC Plan	Payroll Liability	\$3,139.24
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - EE & Spouse HSA PSBC Plan	Payroll Liability	\$3,058.56
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - EE & Spouse PPO NB Plan	Payroll Liability	\$3,563.42
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - EE & Spouse PPO PSBC Plan	Payroll Liability	\$1,781.71
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Family HSA NB Plan	Payroll Liability	\$8,213.68
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Family HSA PSBC Plan	Payroll Liability	\$22,587.62
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Family PPO BH Plan	Payroll Liability	\$2,392.39
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Family PPO NB Plan	Payroll Liability	\$19,139.12
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Family PPO PSBC Plan	Payroll Liability	\$7,177.17
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Single HSA BH Plan	Payroll Liability	\$1,456.42
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Single HSA PSBC Plan	Payroll Liability	\$728.21
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Single PPO BH Plan	Payroll Liability	\$848.46
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Single PPO NB Plan	Payroll Liability	\$3,393.84
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Single PPO PSBC Plan	Payroll Liability	\$3,393.84
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Dental - EE & Children	Payroll Liability	\$222.46
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Dental - EE & Spouse	Payroll Liability	\$225.60
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Dental - Family	Payroll Liability	\$835.14
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Dental - Single	Payroll Liability	\$508.48
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Section 125 Dental	Payroll Liability	\$1,321.45
First State Bank - State Taxes	12/08/2025	24459	State Withholding - NE	Payroll Liability	\$11,608.71
First State Bank - Payroll Taxes	12/08/2025	24460	Federal Withholding	Payroll Liability	\$24,852.47
First State Bank - Payroll Taxes	12/08/2025	24460	FICA	Payroll Liability	\$45,520.66
First State Bank - Payroll Taxes	12/08/2025	24460	Medicare	Payroll Liability	\$10,645.98
Retirement Plan Consultants LLC	12/08/2025	24461	403b % (Traditional)	Payroll Liability	\$614.68
Retirement Plan Consultants LLC	12/08/2025	24461	403b (Traditional)	Payroll Liability	\$5,810.02
Retirement Plan Consultants LLC	12/08/2025	24461	403b Roth	Payroll Liability	\$150.00
State Of Nebraska NPERS	12/08/2025	24462	NPERS	Payroll Liability	\$54,525.05
State Of Nebraska NPERS	12/08/2025	24462	NPERS Increased Contribution	Payroll Liability	\$2,593.05
Transamerica Life Insurance Company	12/08/2025	24463	Transamerica Basic Accident Plan Option 2	Payroll Liability	\$237.14
Transamerica Life Insurance Company	12/08/2025	24463	Transamerica Critical Illness	Payroll Liability	\$173.03
Yutan Flex Account	12/08/2025	24464	Dependent Care	Payroll Liability	\$1,246.66
Yutan Flex Account	12/08/2025	24464	Medical Flex	Payroll Liability	\$957.49
Yutan School Lunch	12/08/2025	24465	Lunch Deduction	Payroll Liability	\$1,095.80
DirectDep- First State Bank	12/08/2025	EFT	Direct Deposit	Payroll Liability	\$263,505.76
HSA Bank	12/08/2025	EFT	HSA Bank Benefit	Payroll Liability	\$8,312.34
Total Payroll General Fund					\$522,079.33
TOTAL GENERAL FUND					\$631,972.82

Ashland Lettuce Company	12/08/2025	7010	Lunch Food	Accounts Payable	\$204.24
Ashland Lettuce Company	12/08/2025	7010	Lunch Food-Lettuce	Accounts Payable	\$162.60
Egan Supply Co, Inc.	12/08/2025	7011	ELEM Dishwasher Lease	Accounts Payable	\$350.00
Egan Supply Co, Inc.	12/08/2025	7011	HS Dishwasher Lease	Accounts Payable	\$275.19
Egan Supply Co, Inc.	12/08/2025	7011	Kitchen Supplies	Accounts Payable	\$1,224.61
Hiland Dairy	12/08/2025	7012	MILK-ELEM	Accounts Payable	\$928.24
Hiland Dairy	12/08/2025	7012	MILK-HS	Accounts Payable	\$137.52
Marking Refrigeration, Inc	12/08/2025	7013	Service on Ice Machine-ELEM	Accounts Payable	\$250.00
Marking Refrigeration, Inc	12/08/2025	7013	Service/ Repair at ELEM	Accounts Payable	\$395.00
Martin Bros.	12/08/2025	7014	ELEM Lunch Food	Accounts Payable	\$5,351.40
Martin Bros.	12/08/2025	7014	HS Lunch Food	Accounts Payable	\$6,739.96
Total Accounts Payable Lunch Fund					\$16,018.76
OneAmerica	12/08/2025	7015	OneAmerica Basic Life and AD&D	Payroll Liability	\$11.62
OneAmerica	12/08/2025	7015	OneAmerica Child Voluntary Life and AD&D	Payroll Liability	\$2.00
OneAmerica	12/08/2025	7015	OneAmerica Employee Voluntary Life and AD&D	Payroll Liability	\$42.50
OneAmerica	12/08/2025	7015	OneAmerica Long-Term Disability	Payroll Liability	\$35.21
OneAmerica	12/08/2025	7015	OneAmerica Short-Term Disability	Payroll Liability	\$26.33
Ameritas Life Insurance Corp	12/08/2025	7016	Ameritas Vision - Family	Payroll Liability	\$24.96
Ameritas Life Insurance Corp	12/08/2025	7016	Ameritas Vision - Single	Payroll Liability	\$8.60
First State Bank - State Taxes	12/08/2025	7017	State Withholding - NE	Payroll Liability	\$240.31
First State Bank - Payroll Taxes	12/08/2025	7018	Federal Withholding	Payroll Liability	\$320.32
First State Bank - Payroll Taxes	12/08/2025	7018	FICA	Payroll Liability	\$1,760.32
First State Bank - Payroll Taxes	12/08/2025	7018	Medicare	Payroll Liability	\$411.68
State Of Nebraska NPERS	12/08/2025	7019	NPERS	Payroll Liability	\$1,559.44
State Of Nebraska NPERS	12/08/2025	7019	NPERS Increased Contribution	Payroll Liability	\$74.16
Transamerica Life Insurance Company	12/08/2025	7020	Transamerica Basic Accident Plan Option 2	Payroll Liability	\$42.56
DirectDep- First State Bank	12/08/2025	EFT	Direct Deposit	Payroll Liability	\$11,619.06
Total Payroll Lunch Fund					\$16,179.07
TOTAL LUNCH FUND					\$32,197.83
Boone Brothers Roofing	12/08/2025	487	Roofing Repairs HS	Accounts Payable	\$3,719.00
DH Pace	12/08/2025	488	Repairs on front doors	Accounts Payable	\$3,171.59
Helm Service Inc	12/08/2025	489	Replace Blower Motor @ HS	Accounts Payable	\$6,208.00
Total Accounts Payable Depreciation Fund					\$13,098.59
TOTAL DEPRECIATION FUND					\$13,098.59

Activity Fund Receipt History

Detail report. Sorted by Site, Receipt Number.
From 11/01/2025 to 11/30/2025.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID					
	Tax Name		Tax Activity	Tax Rate %		Tax Amount		
YPS Yutan Public Schools								
001427	11/13/2025		001439		Gate Proceeds			VB District Final Gate-11/1
980	Seed Money					450.00	0.00	450.00
210	Gate Receipts					1,753.00	0.00	1,753.00
						Total For 001427:		2,203.00
001428	11/13/2025		001440		Parents			Cheer Uniform \$
300	Cheerleading-Fundraising					449.59	0.00	449.59
						Total For 001428:		449.59
001429	11/13/2025		001441		Students			XC Split the Pot
135	Cross Country- Fundraising					165.75	0.00	165.75
						Total For 001429:		165.75
001430	11/13/2025		001442		Community Members			Training Center Membership/Key
930	Training Center					290.00	0.00	290.00
						Total For 001430:		290.00
001431	11/13/2025		001443		Parents			Band/Choir TShirts \$
325	Music- Instrumental- Fundraising					30.00	0.00	30.00
						Total For 001431:		30.00
001432	11/13/2025		001444		Businesses			Yearbook Ads
390	Yearbook					1,950.00	0.00	1,950.00
						Total For 001432:		1,950.00
001433	11/14/2025		001445		Neumann Booster Club			Football Playoff Payout
140	Football					1,147.24	0.00	1,147.24
						Total For 001433:		1,147.24
001434	11/26/2025		001446		Ryzer			Midnight Madness BB Camp \$\$
125	Basketball-Boys- Fundraising					105.00	0.00	105.00
						Total For 001434:		105.00
001435	11/26/2025		001447		Boosters			Booster Payment for VB Gate
210	Gate Receipts					250.00	0.00	250.00
						Total For 001435:		250.00
001436	11/26/2025		001448		Roncalli			JV VB Tournament Entry Fees
180	Volleyball					90.00	0.00	90.00
						Total For 001436:		90.00
001437	11/26/2025		001449		Boosters			Booster payment for remaining tc
930	Training Center					1,255.50	0.00	1,255.50
						Total For 001437:		1,255.50
001438	11/26/2025		001450		Parents			Midnight Madness BB Camp \$\$
125	Basketball-Boys- Fundraising					100.00	0.00	100.00
						Total For 001438:		100.00
001439	11/26/2025		001451		Norfolk Catholic			FB Playoff gate
140	Football					363.26	0.00	363.26
						Total For 001439:		363.26
001440	11/26/2025		001452		Ryzer			Midnight Madness BB Camp \$\$

Receipt History

Detail report. Sorted by Site, Receipt Number.

From 11/01/2025 to 11/30/2025.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID			Tax Amount		
Tax Name			Tax Activity		Tax Rate %			
125	Basketball-Boys- Fundraising					714.00	0.00	714.00
						Total For 001440:		714.00
001441	11/26/2025		001453		Yutan Tackle FB			Youth FB Payment for HUDL
220	General Athletics					700.00	0.00	700.00
						Total For 001441:		700.00
001442	11/26/2025		001454		Parents			Wrestling Singlet \$\$
195	Wrestling- Fundraising					325.00	0.00	325.00
						Total For 001442:		325.00
001443	11/26/2025		001455		Boosters/Parents			FBLA Dues/Booster pymnt for
600	FBLA					470.00	0.00	470.00
						Total For 001443:		470.00
001444	11/26/2025		001456		Parents			Band Fees
840	Music- Instrumental					225.00	0.00	225.00
						Total For 001444:		225.00
001445	11/26/2025		001457		Community Members			Training Center Membership/Key
930	Training Center					125.00	0.00	125.00
						Total For 001445:		125.00
001446	11/26/2025		001458		Parents			Wrestling Singlet \$\$
195	Wrestling- Fundraising					65.00	0.00	65.00
						Total For 001446:		65.00
001447	11/26/2025		001459		Thayer Central			Sub District VB Payment
180	Volleyball					172.30	0.00	172.30
						Total For 001447:		172.30
001448	11/26/2025		001460		Parents			Music Shirts
325	Music- Instrumental- Fundraising					80.00	0.00	80.00
						Total For 001448:		80.00
001449	11/26/2025		001461		Gate Proceeds			JH Boys BB Gate-11/17
980	Seed Money					450.00	0.00	450.00
210	Gate Receipts					264.00	0.00	264.00
						Total For 001449:		714.00
001450	11/28/2025		001462		First State Bank			Checking Interest
950	Checking Interest					285.64	0.00	285.64
						Total For 001450:		285.64
						Site Total		12,275.28
						Report Total		12,275.28

Activity Fund Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2025 to 11/30/2025.

Activity ID Site ID	Activity Name Site Name		Check / Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
1020	Dual Credit/SENCAP							
YPS	Yutan Public Schools							
30240	Printed	11/06/2025	SOUTHEAST COMMUNITY COLLEGE		L-38204		SENCAP Courses	10,434.33
Total:								\$ 10,434.33
110	Basketball- Girls							
YPS	Yutan Public Schools							
30268	Void	12/01/2025	JASON HARSTICK		120425		V G/B BB Officials-12/1	100.00
30269	Printed	11/21/2025	BRIAN ARVIN		120125		V G/B BB Officials-12/1	100.00
30270	Printed	11/21/2025	Chris Wright		120125		V G/B BB Officials-12/1	100.00
Total:								\$ 300.00
120	Basketball- Boys							
YPS	Yutan Public Schools							
30245	Printed	11/12/2025	AUSTIN NELSON		111525		JH BB Official-11/15	150.00
30246	Printed	11/12/2025	ERIC O'MALLEY		111525		JH BB Official-11/15	150.00
30247	Printed	11/12/2025	Deandre Melvin		111725		JH BB Official-11/17	100.00
30248	Printed	11/12/2025	Jamaal Hale		111725		JH BB Official-11/17	100.00
30265	Printed	11/21/2025	STEVE BECKER		120625		JH BBB Official-12/6	150.00
30266	Printed	11/21/2025	BRYAN GONZALEZ		120625		JH BBB Official-12/6	150.00
30268	Void	12/01/2025	JASON HARSTICK		120425		V G/B BB Officials-12/1	100.00
30269	Printed	11/21/2025	BRIAN ARVIN		120125		V G/B BB Officials-12/1	100.00
30270	Printed	11/21/2025	Chris Wright		120125		V G/B BB Officials-12/1	100.00
Total:								\$ 1,100.00
125	Basketball-Boys- Fundraising							
YPS	Yutan Public Schools							
30242	Printed	11/06/2025	FIRST NATIONAL BANK		November25		November Visa Charges	279.00
Total:								\$ 279.00
130	Cross Country							
YPS	Yutan Public Schools							
30243	Printed	11/06/2025	U.S. BANK		November25		November Visa Charges	35.20
Total:								\$ 35.20
140	Football							
YPS	Yutan Public Schools							
30272	Printed	11/21/2025	VERNON BREAKFIELD		25906		Coordinator of Football Officials-25-26	325.00
Total:								\$ 325.00

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2025 to 11/30/2025.

Activity ID Site ID	Activity Name Site Name		Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
160			Softball					
YPS			Yutan Public Schools					
30243	Printed	11/06/2025	U.S. BANK		November25		November Visa Charges	602.32
30261	Printed	11/14/2025	Sandhills Global Youth Complex		100625		Field Rental Sub District SB-10/6	360.00
30262	Printed	11/14/2025	Jayden Eisenbrock		Fall25'		Van Driving for Softball	220.00
Total:								\$ 1,182.32
180			Volleyball					
YPS			Yutan Public Schools					
30254	Printed	11/12/2025	NEBRASKA SCHOOL ACTIVITIES ASSOCIATION		Fall25'		District VB Final Payout	862.73
30255	Printed	11/12/2025	St. Paul Public School		Fall25		District Final VB Payment	330.21
Total:								\$ 1,192.94
190			Wrestling					
YPS			Yutan Public Schools					
30259	Printed	11/14/2025	WEeping WATER PUBLIC SCHOOLS		11122025		JH GWR Entry-11/17	125.00
30260	Printed	11/14/2025	WEST POINT PUBLIC SCHOOLS		11122025		JH GWR Entry- 11/13	96.00
30263	Printed	11/21/2025	Lyke Pane Sports Gear, LLC	000042	16626		Quote 9/19/25- Girls WR Gear	3,120.00
Total:								\$ 3,341.00
195			Wrestling- Fundraising					
YPS			Yutan Public Schools					
30264	Printed	11/21/2025	Takedown Sportswear, Inc	000043	51397		Quote #51397	940.00
Total:								\$ 940.00
220			General Athletics					
YPS			Yutan Public Schools					
30241	Printed	11/06/2025	Rocket Alumni Solutions		138494		Digital Wall of Fame	4,784.00
30243	Printed	11/06/2025	U.S. BANK		November25		November Visa Charges	51.66
30256	Printed	11/14/2025	Striv AV, LLC		4025		Scorevision Service on Scoreboard	1,115.00
30257	Printed	11/14/2025	ASPI Solutions		125594		Onboarding Services Bundle	1,124.25
30258	Printed	11/14/2025	BSN SPORTS		931782113		Athletic Tape/Pre Wrap	836.82
30274	Printed	11/21/2025	HOLIDAY INN KEARNEY		111124		AD Conference-AN	249.90
Total:								\$ 8,161.63
300			Cheerleading-Fundraising					
YPS			Yutan Public Schools					
30238	Printed	11/06/2025	VARSITY SPIRIT FASHIONS	000040	15605958		Order # 15605958	767.95
Total:								\$ 767.95

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2025 to 11/30/2025.

Activity ID Site ID			Activity Name Site Name				Amount
Check Number	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	
350			Play Production- One Act				
YPS			Yutan Public Schools				
30250	Printed	11/12/2025	ASHLAND-GREENWOOD PUBLIC SCHOOLS		111925	Ashland One Act Festival Entry- 11/19	200.00
						Total:	\$ 200.00
430			Quiz Bowl				
YPS			Yutan Public Schools				
30249	Printed	11/12/2025	RAYMOND CENTRAL SCHOOLS		111025	Quiz Bowl Entry-11/8	100.00
						Total:	\$ 100.00
450			Student Council- Elementary				
YPS			Yutan Public Schools				
30239	Printed	11/06/2025	AMAZON CAPITAL SERVICES		110625	Amazon Invoices	91.41
30273	Printed	11/21/2025	AMAZON CAPITAL SERVICES		1MY3-FGTR- 7TCG	ELEM Student Council	164.90
						Total:	\$ 256.31
460			Student Council- High School				
YPS			Yutan Public Schools				
30239	Printed	11/06/2025	AMAZON CAPITAL SERVICES		110625	Amazon Invoices	32.98
						Total:	\$ 32.98
840			Music- Instrumental				
YPS			Yutan Public Schools				
30251	Printed	11/12/2025	SCHMITT MUSIC		6816107	Band Supplies	37.00
30252	Printed	11/12/2025	DIETZE MUSIC HOUSE, INC.		102525	Band Supplies	229.80
						Total:	\$ 266.80
865			Multi-Media - Elem Fundraising				
YPS			Yutan Public Schools				
30271	Printed	11/21/2025	FOLLETT CONTENT SOLUTIONS LLC		654861	Bday Book Club Books	735.03
						Total:	\$ 735.03
930			Training Center				
YPS			Yutan Public Schools				
30253	Printed	11/12/2025	Brennan Stessman		11525	Key Fob Deposit Returned	15.00
						Total:	\$ 15.00

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2025 to 11/30/2025.

Activity ID Site ID			Activity Name Site Name				
Check Number	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
980			Seed Money				
YPS			Yutan Public Schools				
30244	Printed	11/12/2025	YUTAN PUBLIC SCHOOL		11102025	Gate Box Seed Money- 11/15-11/17	900.00
30267	Printed	11/21/2025	YUTAN PUBLIC SCHOOL		11202025	Gate Box Seed Money-12/1-12/6	900.00
Total:							\$ 1,800.00
Report Total :							31,465.49

5031 Student Appearance

The board directs the Administration to establish a dress code that governs student appearance and that shall be included within the student handbook(s). The Administration may elect to adopt age-appropriate guidelines of the dress code for different schools, buildings, or grades (e.g., elementary dress code, high school dress code, etc.).

General Regulations. The District prohibits student attire or appearance that:

- Causes or is likely to cause a material and substantial disruption to the District's programs and activities.
- Promotes, depicts, or refers to violence, drugs, alcohol, vulgarity, obscenity, illegal activity, hate speech, bullying speech, or harassing speech.
- Includes words, gestures, or images that contain or imply sexual content or innuendo.
- Otherwise undermines the District's mission to inculcate the habits, manners, and values fundamental to civility, community, and the educational environment.

The District reserves the right to request immediate attire changes from students. The District will require students to adhere to uniform standards and/or wear district approved or issued uniforms in order to participate in activities.

Altering a student's appearance or removing or altering a student's attire without consent from their parent/guardian/caregiver is not allowed. Additionally, students' hair should not be permanently or temporarily altered by school personnel.

Specific Limitations on Dress Codes. Except as provided in the *Health and Safety* below, the specific dress codes enacted pursuant to this policy may not:

- Target, disproportionately impact, discriminate, or be applied in a discriminatory manner against any students on the basis of race, religion, sex, disability, or national origin;
- Prohibit a student from wearing attire associated with race, national origin, or religion (including religious attire, natural and protective hairstyles, adornments or other such characteristics);
or

- Require a student's hair be permanently or temporarily altered.

Health and Safety. Students may be required to wear protective clothing or equipment or otherwise modify their attire or secure their hair to ensure the safety of themselves and others. In such cases, a good faith effort to reasonably accommodate students will be made to ensure safety without compromising religious beliefs, grooming practices, or requiring students to permanently alter their appearance. The least restrictive means appropriate to address the identified health or safety concern shall be used.

Health and Safety Accommodation Process. If a health and safety standard accommodation is necessary, the District will:

1. Engage in a good-faith effort to reasonably accommodate the student and
2. Notify the student's parent or guardian of such an attempt to accommodate the student's appearance or any attire, tribal regalia, hairstyles, adornment, or other characteristic associated with race, national origin, or religion
3. Attempt to obtain consent from a student's parent or guardian prior to altering a student's appearance or removing or altering a student's attire, tribal regalia, hairstyle, adornment, or other characteristic associated with race, national origin, or religion.

Recordkeeping. The District will record efforts made to accommodate a student's appearance, attire, hairstyle, adornment, or other characteristics associated with race, religion, sex, disability, or national origin. Each record must include: the student's name; federally identified demographic characteristics; date of the occurrence; the health and safety standard relating to the accommodation; the nature of the accommodation requested; staff involved; communication with parents/guardians/caregivers, and; the outcome of the effort.

Dress Code Enforcement. School personnel are authorized to request immediate changes in the appearance or attire of student so as to remedy any dress code violations. Enforcement of dress code violations must be done in a manner that is consistent with a school's overall discipline plan and in a consistent manner. A student's violation of the dress code shall not subject the student to long-term suspension, expulsion, or mandatory reassignment as provided in Neb. Rev. Stat. § 79-267. A violation of the dress code may not require the

student to miss substantial classroom time, instruction time, or school activities.

Under no circumstances is any administrator, teacher, other member of the school district's staff, or any school district contractor allowed to permanently or temporarily alter or cut a student's hair.

No student shall be disproportionately affected by dress code enforcement because of the student's gender, race, color, religion, disability, or national origin.

Adopted on: 12-14-2020

Revised on: 7-14-2025

Reviewed on:

5035 Student Discipline

Administrative and teaching personnel may take actions regarding student behavior, other than those specifically provided in this policy and the Student Discipline Act, which are reasonably necessary to aid the student, further school purposes, or prevent interference with the educational process. Such actions may include, but need not be limited to, counseling of students, parent conferences, referral to restorative justice practices or services, rearrangement of schedules, requirements that a student remain in school after regular hours to do additional work, restriction of extracurricular activity, or requirements that a student receive counseling, psychological evaluation, or psychiatric evaluation upon the written consent of a parent or guardian to such counseling or evaluation. Disciplinary consequences may also include in-school suspension, Saturday School, and any other consequence authorized by law. District administrators may develop building-specific protocols for the imposition of student discipline.

Any disciplinary action taken by staff must be consistent with the requirements of other applicable laws, including but not limited to the IDEA, Section 504, and Title IX.

In this policy, references to "Principal" shall include building principals, the principal's designee, or other appropriate school district administrators.

Any statement, notice, recommendation, determination, or similar action specified in this policy shall be effectively given at the time written evidence thereof is delivered personally to or upon receipt of certified or registered mail or upon actual knowledge by a student or his or her parent or guardian.

Any student who is suspended or expelled from school pursuant to this policy may not participate in any school activity during the duration of that exclusion including adjacent school holidays and weekends. The student activity eligibility of a student who is mandatorily reassigned shall be determined on a case-by-case basis by the principal of the building to which the student is reassigned.

Pre-Kindergarten through Second Grade Students

Notwithstanding any other provision of this policy, an elementary school shall not suspend a student in pre-kindergarten through second grade unless the student brings a deadly weapon as defined in section 28-109 on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school

employee or his or her designee, or at a school-sponsored activity or athletic event. As an alternative to suspension, the school district may take any action authorized by law, including those provided in section 79-258.

Makeup Work for Suspended Students

Any student who is suspended must be given an opportunity to complete any classwork and homework missed during the period of suspension, including, but not limited to, examinations ("makeup work"). Any makeup work must be completed and turned in as directed by the principal. This makeup guideline shall be provided to the student and a parent or guardian at the time of suspension. Suspended students may not be required to attend the school's alternative program for expelled students in order to complete classwork or homework.

Short-Term Suspension

The Principal may exclude students from school or any school function for a period of up to five school days (short-term suspension) on the following grounds:

1. Conduct constituting grounds for expulsion as hereinafter set forth; or,
2. Other violations of rules and standards of behavior adopted by the Board of Education or the administrative or teaching staff of the school, that occur on or off school grounds, if such conduct interferes with school purposes or there is a connection between such conduct and school.

The following process applies to short-term suspension:

1. The Principal shall make a reasonable investigation of the facts and circumstances. Short-term suspension shall be imposed only after a determination that the suspension is necessary to help any student, to further school purposes, or to prevent an interference with school purposes.
2. Prior to commencement of the short-term suspension, the student will be given oral or written notice of the charges against the student. The student will be advised of what he or she is accused of having done, be given an explanation of the evidence the authorities have, and be given an opportunity to explain the student's version of the facts.
3. Within 24 hours or such additional time as is reasonably necessary, not to exceed an additional 48 hours, following the suspension, the Principal will send a written statement to the student, and the student's parent or guardian, describing the student's conduct, misconduct or violation of the rule or standard and the reasons for the action taken. An

opportunity will be given to the student, and the student's parent or guardian, to have a conference with the Principal ordering the short-term suspension before or at the time the student returns to school and shall document such effort in writing. The Principal shall determine who, in addition to the parent or guardian, is to attend the conference.

4. Students who are short-term suspended must be given the opportunity to complete classwork and homework missed during the period of suspension, including but not limited to examinations, as provided herein.

Emergency Exclusion

Students may be emergency excluded from school pursuant to the board's separate policy on emergency exclusion or state law.

Weapons and/or Firearms

Weapons. No student may possess, handle, or transmit any weapon while on school grounds, in a school vehicle, or at any school activity or event off school grounds except as permitted by this policy.

Definition of Weapon. The term "weapon" means any object, device, instrument, material, or substance which is capable of causing injury in the manner it is used or intended to be used.

Firearms. No student may bring, possess, handle or transmit a firearm on school grounds, in a school owned vehicle, or at a school activity or event off school grounds, except as permitted by this policy.

Definition of Firearm. The term "firearm, as defined in 18 U.S.C. 921, means any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive, the frame or receiver of any such weapon, any firearm muffler or firearm silencer, or any destructive device (excluding an antique firearm).

Exceptions Regarding Firearms and Weapons. The only exceptions for a student to bring or possess a weapon, including a firearm, are as follows:

1. The issuance of firearms to or possession of firearms by members of the Reserve Officers Training Corps when training or
2. Firearms which may lawfully be possessed by the person receiving instruction under the immediate supervision of an adult instructor who may lawfully possess firearms.

Consequences - Firearm. Any student who brings a firearm, as that term is defined in 18 United States Code 921, to school will be expelled from school for one calendar year. The superintendent of schools and the board of education shall have the authority to modify the expulsion requirement on a case-by-case basis.

Consequences – Weapon. State law and this policy provide that any student who violates this policy by knowingly bringing, possessing, handling or transmitting a weapon, other than a firearm, on school grounds, in a school owned vehicle, or at a school activity or event off school grounds may be suspended on a long-term basis, mandatorily reassigned, or expelled for the remainder of the school year in which the expulsion takes effect (if the misconduct occurs during the first semester) or the remainder of the second semester, summer school, and the first semester of the following school year (if the misconduct occurs during the second semester).

Confiscation of Firearms and Weapons. Administrative and teaching personnel are statutorily authorized, without a warrant, to confiscate any firearm or weapon possessed in violation of this policy. Any firearm that is confiscated by school personnel shall be delivered to a peace officer as soon as practicable. Such firearms are subject to being destroyed by law enforcement authorities.

Report to Law Enforcement Authorities. All school personnel are required to report any violation of this policy to a principal or the superintendent of schools. Pursuant to state and federal law, school personnel are required to report to law enforcement authorities when a student brings a firearm to school.

Long-Term Suspension

Students may be excluded by the Principal from school or any school function for a period of more than five school days but less than twenty school days (long-term suspension) for any conduct constituting grounds for expulsion as hereinafter set forth. The process for long-term suspension is set forth below.

Expulsion

1. **Meaning of Expulsion.** Expulsion means exclusion from attendance in all schools, grounds and activities of or within the system for a period not to exceed the remainder of the semester in which it took effect unless the misconduct occurred (a) within ten school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or (b) within ten school days prior

to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year, or (c) unless the expulsion is for conduct specified in these rules or in law as permitting or requiring a longer removal, in which case the expulsion shall remain in effect for the period specified therein. Such action may be modified or terminated by the school district at any time during the expulsion period.

2. **Summer Review.** Any expulsion that will remain in effect during the first semester of the following school year will be automatically scheduled for review before the beginning of the school year. The review will be conducted by the hearing officer who conducted the initial expulsion hearing, or a hearing officer appointed by the Superintendent in the event no hearing was previously held or the initial hearing officer is no longer available or willing to serve, after the hearing officer has given notice of the review to the student and the student's parent or guardian. This review shall be limited to newly discovered evidence or evidence of changes in the student's circumstances occurring since the original hearing. This review may lead to a recommendation by the hearing officer that the student be readmitted for the upcoming school year. If the school board or board of education or a committee of such board took the final action to expel the student, the student may be readmitted only by action of the board. Otherwise the student may be readmitted by action of the Superintendent.
3. **Suspension of Enforcement of an Expulsion:** Enforcement of an expulsion action may be suspended (i.e., "stayed") for a period of not more than one full semester in addition to the balance of the semester in which the expulsion takes effect, and as a condition of such suspended action, the student may be assigned to a school, class, or program/plan and to such other consequences which the school district deems appropriate.
4. **Alternative School or Pre-expulsion Procedures.** The school shall either provide an alternative school, class or educational program for expelled students, or shall follow the pre-expulsion procedures outlined in NEB. REV. STAT. 79-266.
5. **Conclusion of Expulsion.** At the conclusion of an expulsion, the school district will reinstate the student and accept nonduplicative, grade-appropriate credits earned by the student during the term of expulsion from any Nebraska accredited institution or institution accredited by one of the six regional accrediting bodies in the United States.

Grounds for Long-Term Suspension, Expulsion or Mandatory Reassignment:

The following conduct constitutes grounds for long-term suspension, expulsion, or mandatory reassignment, subject to the procedural provisions of the Student Discipline Act, NEB. REV. STAT. § 79-254 through 79-296, when such activity occurs on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee, or at a school-sponsored activity or athletic event:

1. Use of violence, force, coercion, threat, intimidation, or similar conduct in a manner that constitutes a substantial interference with school purposes. The board has determined that the use of synthetic media such as deepfakes may constitute "similar conduct";
2. Willfully causing or attempting to cause substantial damage to property, stealing or attempting to steal property of substantial value, or repeated damage or theft involving property;
3. Causing or attempting to cause personal injury to a school employee, to a school volunteer, or to any student. Personal injury caused by accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect some other person shall not constitute a violation of this subdivision;
4. Threatening or intimidating any student for the purpose of or with the intent of obtaining money or anything of value from such student;
5. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a weapon (*see also board policy on weapons and firearms*);
6. Engaging in the unlawful possession, selling, dispensing, or use of a controlled substance or an imitation controlled substance, as defined in section 28-401, a substance represented to be a controlled substance, or alcoholic liquor as defined in section 53-103.02 or being under the influence of a controlled substance or alcoholic liquor (*note: the term "under the influence" for school purposes has a less strict meaning than it does under criminal law; for school purposes, the term means any level of impairment and includes even the odor of alcohol on the breath or person of a student; also, it includes being impaired by reason of the abuse of any material used as a stimulant*);
7. Public indecency as defined in section 28-806, except that this prohibition shall apply only to students at least twelve years of age but less than nineteen years of age;
8. Engaging in bullying as defined in section 79-2,137 and in these policies;
9. Sexually assaulting or attempting to sexually assault any person if a complaint has been filed by a prosecutor in a court of competent

jurisdiction alleging that the student has sexually assaulted or attempted to sexually assault any person, including sexual assaults or attempted sexual assaults which occur off school grounds not at a school function, activity, or event. For purposes of this subdivision, sexual assault means sexual assault in the first degree as defined in section 28-319, sexual assault in the second degree as defined in section 28-320, sexual assault of a child in the second or third degree as defined in section 28-320.01, or sexual assault of a child in the first degree as defined in section 28-319.01, as such sections now provide or may hereafter from time to time be amended;

10. Engaging in any other activity forbidden by the laws of the State of Nebraska which activity constitutes a danger to other students or interferes with school purposes; or
11. A repeated violation of any of the following rules if such violations constitute a substantial interference with school purposes:
 - a. The use of language, written or oral, or conduct, including gestures, which is profane or abusive to students or staff members. Profane or abusive language or conduct includes, but is not limited to, that which is commonly understood and intended to be derogatory toward a group or individual based upon race, gender, national origin, or religion;
 - b. Dressing or grooming in a manner which violates the school district's dress code and/or is dangerous to the student's health and safety, a danger to the health and safety of others, or which is disruptive, distracting or indecent to the extent that it interferes with the learning and educational process;
 - c. Violating school bus rules as set by the school district or district staff;
 - d. Possessing, using, selling, or dispensing tobacco, drug paraphernalia, an electronic nicotine delivery system, or a tobacco imitation substance or packaging, regardless of form, including cigars, cigarettes, chewing tobacco, and any other form of tobacco, tobacco derivative product or imitation or electronic cigarettes, vapor pens, etc.;
 - e. Possessing, using, selling, or dispensing any drug paraphernalia or imitation of a controlled substance regardless of whether the actual substance possessed is a controlled substance by Nebraska law;
 - f. Possession of pornography, including creation, possession, dissemination, accessing, sale, or any other use of synthetic media, such as deepfakes;
 - g. Sexting or the possession of sexting images (a combination of sex and texting - the act of sending sexually explicit messages or photos electronically), including creation, possession,

- dissemination, accessing, sale, or any other use of synthetic media, such as deepfakes;
- h. Engaging in hazing, defined as any activity expected of someone joining a group, team, or activity that humiliates, degrades or risks emotional and/or physical harm, regardless of the person's willingness to participate. Hazing activities are generally considered to be: physically abusive, hazardous, and/or sexually violating and include but are not limited to the following: personal servitude; sleep deprivation and restrictions on personal hygiene; yelling, swearing and insulting new members/newbies; being forced to wear embarrassing or humiliating attire in public; consumption of vile substances or smearing of such on one's skin; branding; physical beatings; binge drinking and drinking games; sexual simulation and sexual assault;
 - i. Bullying which shall include cyberbullying, defined as the use of the internet, including but not limited to social networking sites such as Facebook, cell phones or other devices to send, post or text message images and material intended to hurt or embarrass another person. This may include, but is not limited to; continuing to send e-mail to someone who has said they want no further contact with the sender; sending or posting threats, sexual remarks or pejorative labels (i.e., hate speech); ganging up on victims by making them the subject of ridicule in forums, and posting false statements as fact intended to humiliate the victim; disclosure of personal data, such as the victim's real name, address, or school at websites or forums; posing as the identity of the victim for the purpose of publishing material in their name that defames or ridicules them; sending threatening and harassing text, instant messages or emails to the victims; and posting or sending rumors or gossip to instigate others to dislike and gang up on the target;
 - j. Violations of the district's acceptable computer use policy;
 - k. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a simulated or "look-a-like" weapon;
 - l. Using any object to simulate possession of a weapon;
 - m. Knowingly making a false statement or knowingly submitting false information during the Title IX grievance process or any other school investigation or making a materially false statement in bad faith in the course of a Title IX grievance proceeding or any other school investigation;
 - n. Violation of the school's audio and video recording policy; and

- o. Any other violation of any board policy, handbook provision, or rule or regulation established by a school district staff member pursuant to authority delegated by the board.

Due Process Afforded to Students Facing Long-term Suspension or Expulsion

The following procedures shall be followed regarding any long-term suspension, expulsion, or mandatory reassignment:

1. The decision to recommend discipline shall be made within two school days after learning of the alleged student misconduct. On the date of the decision to discipline, the Principal shall file with the Superintendent a written charge and a summary of the evidence supporting such charge.
2. The Principal shall serve the student and the student's parents or guardian with a written notice by registered or certified mail or personal service within two school days of the date of the decision to recommend long-term suspension or expulsion. The notice shall include the following:
 - a. The rule or standard of conduct allegedly violated and the acts of the student alleged to constitute a cause for long-term suspension, expulsion, or mandatory reassignment, including a summary of the evidence to be presented against the student;
 - b. The penalty, if any, which the principal has recommended in the charge and any other penalty to which the student may be subject;
 - c. A statement that, before long-term suspension, expulsion, or mandatory reassignment can be invoked, the student has a right to a hearing, upon request, and that if the student is suspended pending the outcome of the hearing, the student may complete classwork and homework, including, but not limited to, examinations, missed during the period of suspension pursuant to district guidelines which shall not require the student to attend the school district's alternative programs for expelled students in order to complete classwork or;
 - d. A description of the hearing procedures provided by the act, along with procedures for appealing any decision rendered at the hearing;
 - e. A statement that the principal, legal counsel for the school, the student, the student's parent, or the student's representative or guardian has the right (i) to examine the student's academic and disciplinary records and any affidavits to be used at the hearing

concerning the alleged misconduct and (ii) to know the identity of the witnesses to appear at the hearing and the substance of their testimony; and

- f. A form on which the student, the student's parent, or the student's guardian may request a hearing, to be signed by such parties and delivered to the principal or superintendent in person or by registered or certified mail to the address provided on the form.
3. When a notice of intent to discipline a student by long-term suspension, expulsion, or mandatory reassignment is filed with the superintendent, the student may be suspended by the principal until the date the long-term suspension, expulsion, or mandatory reassignment takes effect, if the principal determines that the student must be suspended immediately to prevent or substantially reduce the risk of (a) interference with an educational function or school purpose or (b) a personal injury to the student himself or herself, other students, school employees, or school volunteers.
 4. Nothing in this policy shall preclude the student, student's parents, guardian or representative from discussing and settling the matter with appropriate school personnel prior to the time the long-term suspension, expulsion, or mandatory reassignment takes effect.
 5. If a hearing is requested within five days after receipt of the notice, the Superintendent shall recommend appointment of a hearing examiner within two school days after receipt of the hearing request. The student or the student's parent or guardian may request designation of a hearing examiner other than the hearing examiner recommended by the superintendent if notice of the request is given to the superintendent within two school days after receipt of the superintendent's recommended appointment. Upon receiving such request, the superintendent must provide one alternative hearing examiner who is not an employee of the school district or otherwise currently under contract with the school district and whose impartiality may not otherwise be reasonably questioned. The student or the student's parent or guardian must, within five school days, select a hearing examiner to conduct the hearing who was recommended or provided as an alternative hearing examiner, and shall notify the superintendent in writing of the selection. The superintendent must appoint the selected hearing examiner upon receipt of such notice.
 6. The hearing examiner must, within two school days after being appointed, give written notice to the principal, the student, and the student's parent or guardian of the time and place for the hearing.
 7. The hearing shall be held within a period of five school days after appointment of the hearing examiner, but such time may be changed by the hearing examiner for good cause with consent of the parties. No

hearing shall be held upon less than two school days' actual notice to the principal, the student, and the student's parent or guardian, except with the consent of all the parties.

8. The principal or legal counsel for the school, the student, and the student's parent, guardian, or representative have the right to receive a copy of all records and written statements referred to in the Student Discipline Act as well as the statement of any witness in the possession of the school board or board of education no later than forty-eight hours prior to the hearing.
9. If a hearing is requested more than five school days following the receipt of the written notice, but not more than thirty calendar days after receipt, the Superintendent shall appoint a hearing examiner. The hearing will be held according to the requirements of section 79-269. The student shall be entitled to a hearing but the consequence imposed may continue in effect pending final determination.
10. If a request for hearing is not received within thirty calendar days following the mailing or delivery of the written notice, the student shall not be entitled to a hearing.

In the event a hearing is requested, the hearing, hearing procedures, the student's rights and any appeals or judicial review permitted by law shall be governed by the applicable provisions of the Nebraska Student Discipline Act (NEB. REV. STAT. § 79-254 to 79-294).

Reporting Requirement to Law Enforcement

Violations of this section will result in a report to law enforcement if:

1. The violation includes possession of a firearm;
2. The violation results in child abuse;
3. It is a violation of the Nebraska Criminal Code that the administration believes cannot be adequately addressed solely by discipline from the school district;
4. It is a violation of the Nebraska Criminal Code that endangers the health and welfare of staff or students;
5. It is a violation of the Nebraska Criminal Code that interferes with school purposes;
6. The report is required or requested by law enforcement or the county attorney.

Adopted on: 12-14-2020

Revised on: 7-15-2024

Reviewed on:

5045 Student Fees

The school district shall provide free instruction in accordance with the Nebraska State Constitution and the Nebraska statutes. The district also provides activities, programs, and services that extend beyond the minimum level of constitutionally required free instruction. Under the Public Elementary and Secondary Student Fee Authorization Act, the district is permitted to charge students fees for these activities or to require students to provide specialized equipment and attire for certain purposes. This policy is subject to further interpretation or guidance by administrative or board regulations. Students are encouraged to contact their building administration, their teachers or their coaches, and sponsors for further specifics.

A. Definitions.

- 1.** "Students" means students, their parents, guardians or other legal representatives.
- 2.** "Extracurricular activities" means student activities or organizations that (1) are supervised or administered by the district; (2) do not count toward graduation or advancement between grades; and (3) are not otherwise required by the district.
- 3.** "Post-secondary education costs" means tuition and other fees associated with obtaining credit from a post-secondary educational institution.

B. Listing of Fees Charged by this District.

1. Guidelines for Clothing Required for Specified Courses and Activities.

Students are responsible for complying with the district's grooming and attire guidelines and for furnishing all clothing required for any special programs, courses or activities in which they participate. The teacher, coach, or sponsor of the activity will provide students with written guidelines that detail any special clothing requirements and explain why the special clothing is required for the specific program, course or activity.

2. Safety Equipment and Attire.

The district will provide students with all safety equipment and attire that is required by law. Building administrators will assure that (a) such equipment is available in the appropriate classes and areas of the school buildings, (b) teachers are directed to instruct students in the use of such devices, and (c) students use the devices as required. Students are responsible for using the devices safely and as instructed.

3. Personal or Consumable Items.

The district does not provide students with personal or consumable items for participation in courses and activities including, but not limited to, pencils, paper, pens, erasers and notebooks. Students who wish to supply their own personal or consumable items may do so, as long as those items comply with the requirements of the district. The district will provide students with facilities, equipment, materials and supplies, including books. Students are responsible for the careful and appropriate use of such property. Students will be charged for damage to school property caused by the student and will be held responsible for the reasonable replacement cost of any school property that they lose.

4. Materials Required for Course Projects.

The district will provide students with the materials necessary to complete all basic curricular projects. In courses where students choose to produce a project that requires materials beyond the basic materials provided by the district, the students will furnish the materials, purchase the materials from the school, or purchase the materials from an outside vendor with an order form provided by the school.

5. Technological Devices

The district will provide students with the technological devices necessary to complete all basic curricular projects. As with all school property, students may be charged for damage to such devices. The maximum dollar amount charged for the repair or replacement of a damaged device will be \$315.00.

Additionally, the district may allow graduating students to purchase technological devices by arranging for the students to purchase these devices through a single payment.

6. Extracurricular Activities.

The district may charge students a fee to participate in extracurricular activities to cover the district's reasonable costs in offering such activities. The district may require students to furnish specialized equipment and clothing that is required for participation in extracurricular activities, or may charge a reasonable fee for the use of district-owned equipment or attire. Attached to this policy is a list of the fees charged for particular activities. The coach or sponsor will provide students with additional written guidelines detailing the fees charged, the equipment and/or clothing required, or the usage fee charged. The guidelines will explain the reasons that fees, equipment and/or clothing are required for the activity.

The following list details the maximum dollar amount of all extracurricular activities fees and the specifications for any equipment or attire required for participation in extracurricular activities:

- Activity Pass: Covers admission to all extracurricular events
 - \$25.00 per student
 - \$75.00 per adult
 - \$150.00 per family max
- Student Participation Fee: \$0.00
 - Required of all students who participate in athletics and/or other extracurricular activities
- Future Business Leaders of America: \$20.00
- DECA: \$0.00
- National Honor Society: \$0.00
- Cheerleading, Drill Team, Flag Corps:
 - Students must purchase uniforms and shoes selected by the sponsor and/or student group. The maximum dollar amount charged by the school district for these items will be: \$650.00.
- Football: \$0.00
 - Students must provide their own football shoes, undergarments, and mouthguards
- Golf: \$0.00
 - Students must provide their own golf shoes, undergarments, and clubs
- Softball and Baseball: \$0.00
 - Students must provide their own shoes, gloves, and undergarments
- Track, Volleyball, and Wrestling: \$0.00
 - Students must provide their own shoes and undergarment

7. Post-Secondary Education Costs.

Some students enroll in postsecondary courses while still enrolled in the district's high school. For courses in which students receive both high school and post-secondary education credit through Southeast Community College (SCC), there will be no tuition costs for SCC dual enrollment courses. The cost for books or other fees charged by SCC are the responsibility of the student. Students taking dual-enrolled courses through Peru State will be responsible for tuition, books, and other fees.

8. Transportation Costs.

The district will charge students reasonable fees for transportation services provided by the district to the extent permitted by federal and state statutes and regulations.

The maximum dollar amount of the transportation fee charged by this district shall be \$0.00.

9. Copies of Student Files or Records.

The district will charge a fee for making copies of a student's files or records for the parents or guardians of such student. The Superintendent or the Superintendent's designee shall establish a schedule of student record fees. Parents of students have the right to inspect and review the students' files or records without the payment of a fee, and the district shall not charge a fee to search for or retrieve any student's files or records.

The district will charge a fee of \$0.00 per page for reproduction of student records.

10. Participation in Before-and-After-School or Pre-Kindergarten Services.

The district will charge reasonable fees for participation in before-and-after school or pre-kindergarten services offered by the district pursuant to statute.

The maximum dollar amount charged by the district for these services shall be \$120.00.

11. Participation in Summer School or Night School.

The district will charge reasonable fees for participation in summer school or night school and may charge reasonable fees for correspondence courses.

The maximum dollar amount charged by the district for summer and night school shall be \$100.00.

12. Charges for Food Consumed by Students.

The district will charge for items that students purchase from the district's breakfast and lunch programs. The fees charged for these items will be set according to applicable federal and state statutes and regulations. The district will charge students for the cost of food, beverages, and the like that students purchase from a school store, vending machine, booster club or from similar sources. Students may be required to bring money or food for field trip lunches and similar activities.

The maximum dollar amount charged by the district for the breakfast and lunch programs is as follows:

- Breakfast Program – Grades K-6
 - Regular Price \$2.00
 - Reduced Price \$0.30
- Breakfast Program – Grades 7-12
 - Regular Price \$2.20
 - Reduced Price \$0.30
- Lunch Program – Grades K-6
 - Regular Price \$3.15
 - Reduced Price \$0.40
- Lunch Program – Grades 7-12
 - Regular Price \$3.35
 - Reduced Price \$0.40

13. Charges for Musical Extracurricular Activities.

Students who qualify for fee waivers under this policy will be provided, at no charge, the use of a musical instrument in optional music courses that are not extracurricular activities. The following list details the maximum dollar amount of all musical extracurricular activities fees and the equipment or attire required for participation in musical extracurricular activities:

- Band:

- o Shirt: \$10.00
- o Uniform Fee: \$10.00
- o Instrument Rental: Students will be required to furnish musical instruments for participation in music courses. The District is not required to provide for the use of a particular type of musical instrument for any student. If a student does not own or have access to a personal instrument, the student may rent a school-owned instrument at the following rates:
 - One student using a school instrument: \$100 per year.
 - Two students using a school instrument: \$150 per year.
 - Three students using a school instrument: \$200 per year.
- o Reed Fee: Students in grades 6-12 who play the clarinet or saxophone will be assessed a \$25.00 yearly fee for reeds.

- Choir:

- o Junior High Choir: Shirt - \$10.00
- o High School Choir: Robe Fee - \$5.00

14. Contributions for Junior and Senior Class Extracurricular Activities.

Students are eligible to participate in a number of unique extracurricular activities during their last two years in high school, including prom, various senior recognitions, and graduation. In order to fund these extracurricular activities, the school district will ask each student to make a contribution to their class's fund. This contribution is completely voluntary. Students who chose not to contribute to the class fund are still eligible to participate in the extra activities. The suggested donation to the class fund will be \$0.00.

C. Waiver Policy.

Students who qualify for free or reduced-price lunches under United States Department of Agriculture child nutrition programs shall be provided a fee waiver or be provided the necessary materials or equipment without charge for (1) participation in extracurricular activities, (2) materials for course projects, and (3) the use of a musical instrument in optional music courses that are not extracurricular activities. Actual participation in the free or reduced-price lunch program is not required to qualify for the waivers provided in this section. The district is not obligated to provide any particular type or quality of equipment or other material to eligible students.

Students who wish to be considered for waiver of a particular fee must submit a completed fee waiver application to their building principal.

D. Distribution of Policy.

This policy will be published in the Student Handbook or its equivalent that will be provided to students at no cost.

E. Voluntary Contributions to Defray Costs.

The district will, when appropriate, request donations of money, materials, equipment or attire from parents, guardians and other members of the community to defray the costs of providing certain services and activities to students. These requests are not requirements and staff members of the district are directed to clearly communicate that fact to students, parents and patrons.

F. Fund-Raising Activities

Students may be permitted or required to engage in fund-raising activities to support various curricular and extracurricular activities in which they participate. Students who decline to participate in fund-raising activities are not eligible under this policy for waiver of the costs or fees which the fund-raising activity was meant to defray.

G. Student Fee Fund.

The school board hereby establishes that a Student Fee Fund be designated that will not be funded by tax revenue, and that will serve a depository for all monies collected from students for (1) participation in extracurricular activities, (2) post-secondary education costs, and (3) summer school or night school courses. Monies in the designated Student Fee Fund shall be expended only for the purposes for which they were collected from students.

Adopted on: 12-14-2020

Revised on: 7-14-2025

Reviewed on:

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska**

Basic Financial Statements

August 31, 2025

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Table of Contents**

Independent Auditor's Report	1
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position - Cash Basis	6
Statement of Activities - Cash Basis	7
Fund Financial Statements	
Statement of Assets and Fund Balances - Cash Basis - Governmental Funds	8
Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis -Governmental Funds	10
Notes to Basic Financial Statements	13
Supplementary Information	
Budgetary Comparison Schedule - Cash Basis - General Fund	28
Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund	30
Budgetary Comparison Schedule - Cash Basis - Depreciation Fund	31
Budgetary Comparison Schedule - Cash Basis - Special Building Fund	32
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund	33
Budgetary Comparison Schedule - Cash Basis - Bond Fund	34
Budgetary Comparison Schedule - Cash Basis - Qualified Capital Purpose Undertaking Fund	35
Budgetary Comparison Schedule - Cash Basis - Activities Fund	36
Budgetary Comparison Schedule - Cash Basis - Student Fees Fund	37
Notes to Supplementary Information - Budgetary Comparison Schedules	39
Schedule of Changes in Fund Balances - Cash Basis - Governmental Funds	40
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	43



Independent Auditor's Report

Board of Education
School District No. 9 - Yutan Public Schools
Saunders County, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash basis basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 9 - Yutan Public Schools, Saunders County, Nebraska (the "District") as of and for the year ended August 31, 2025, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying basic financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of August 31, 2025, and the respective changes in financial position-cash basis, thereof, for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis for Opinions

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

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management of the District is responsible for the preparation and fair presentation of the basic financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the basic 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 basic financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Management for the Financial Statements (Continued)

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

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 GAAS 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 GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information presented on pages 28 - 40 is the responsibility of management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BerganKDV, LLC

Omaha, Nebraska
October 30, 2025

(THIS PAGE LEFT BLANK INTENTIONALLY)

BASIC FINANCIAL STATEMENTS

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Statement of Net Position - Cash Basis
August 31, 2025

	Governmental Activities
Assets	
Cash	\$ 4,775,698
Funds held by County Treasurer	951,904
Investments	1,253,202
Total assets	\$ 6,980,804
Net Position	
Restricted	
Capital projects	\$ 925,547
Debt service	1,096,074
School nutrition	209,422
Unrestricted	
Board designated	
Employee benefit	30,176
Depreciation	1,052,007
Undesignated	3,667,578
Total net position	\$ 6,980,804

School District No. 9 - Yutan Public Schools
 Saunders County, Nebraska
 Statement of Activities - Cash Basis
 Year Ended August 31, 2025

Functions/Programs	Cash Disbursements	Program Cash Receipts		Net (Disbursements)
		Charges for Services	Operating Grants and Contributions	Receipts and Changes in Net Position
Governmental activities				
Instructional services	\$ (4,665,964)	\$ 16,571	\$ 3,373,446	\$ (1,275,947)
Support services	(1,812,521)	-	38,639	(1,773,882)
Food services	(350,682)	188,667	96,727	(65,288)
Building maintenance and improvements	(1,963,432)	-	-	(1,963,432)
Debt service and lease payments	(238,542)	-	-	(238,542)
School activities and student fees	(322,947)	249,689	-	(73,258)
Total governmental activities	<u>\$ (9,354,088)</u>	<u>\$ 454,927</u>	<u>\$ 3,508,812</u>	<u>(5,390,349)</u>
General receipts				
Taxes collected				3,378,683
County receipts				29,684
State receipts				1,796,063
Investment earnings				268,888
Other				21,619
Total general receipts				<u>5,494,937</u>
Change in net position				104,588
Net position - beginning of year				<u>6,876,216</u>
Net position - end of year				<u>\$ 6,980,804</u>

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Statement of Assets and Fund Balances - Cash Basis - Governmental Funds
August 31, 2025

	Special Revenue Funds			
	General Fund	Special Building	School Nutrition	Bond Fund
Assets				
Cash	\$ 3,059,165	\$ 354,613	\$ 209,422	\$ 1,031,644
Funds held by County Treasurer	846,887	40,587	-	64,430
Investments	723,559	529,643	-	-
	<u>\$ 4,629,611</u>	<u>\$ 924,843</u>	<u>\$ 209,422</u>	<u>\$ 1,096,074</u>
Total assets	<u>\$ 4,629,611</u>	<u>\$ 924,843</u>	<u>\$ 209,422</u>	<u>\$ 1,096,074</u>
Fund Balances				
Restricted for				
Capital projects	\$ -	\$ 924,843	\$ -	\$ -
Debt service	-	-	-	1,096,074
School nutrition	-	-	209,422	-
Committed to				
Capital assets	1,052,007	-	-	-
Other governmental funds	-	-	-	-
Assigned to				
Employee benefits	30,176	-	-	-
Unassigned	3,547,428	-	-	-
	<u>\$ 4,629,611</u>	<u>\$ 924,843</u>	<u>\$ 209,422</u>	<u>\$ 1,096,074</u>
Total fund balance	<u>\$ 4,629,611</u>	<u>\$ 924,843</u>	<u>\$ 209,422</u>	<u>\$ 1,096,074</u>

Qualified Capital Purpose Undertaking	Other Governmental Funds	Total Governmental Funds
\$ 704	\$ 120,150	\$ 4,775,698
-	-	951,904
-	-	1,253,202
<u>\$ 704</u>	<u>\$ 120,150</u>	<u>\$ 6,980,804</u>
\$ 704	\$ -	\$ 925,547
-	-	1,096,074
-	-	209,422
-	-	1,052,007
-	120,150	120,150
-	-	30,176
-	-	3,547,428
<u>\$ 704</u>	<u>\$ 120,150</u>	<u>\$ 6,980,804</u>

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis - Governmental Funds
Year Ended August 31, 2025

	Special Revenue Funds			
	General Fund	Special Building	School Nutrition	Bond Fund
Receipts				
Local receipts	\$ 3,042,208	\$ 138,459	\$ -	\$ 214,587
County receipts	29,684	-	-	-
State receipts	4,834,028	83,054	1,473	33,942
Federal receipts	257,124	-	95,254	-
Sales of lunches	-	-	188,667	-
Interest	180,693	33,161	9,203	42,061
Other receipts	17,897	-	3,722	-
Total receipts	8,361,634	254,674	298,319	290,590
Disbursements				
Instructional services	4,452,463	-	-	-
Support services	3,085,308	-	-	-
Other salaries and benefits	-	-	147,066	-
Supplies and materials	-	-	54,137	-
Food	-	-	149,479	-
Purchased services	28,745	-	-	-
Capital outlay	848,257	-	-	-
Building and site acquisition and improvement	-	27,144	-	-
Other	-	-	-	299
Redemption of principal	-	-	-	215,000
Debt service interest	-	-	-	23,243
Total disbursements	8,414,773	27,144	350,682	238,542
Excess (deficiency) of receipts over disbursements	(53,139)	227,530	(52,363)	52,048
Other Financing Sources (Uses)				
Transfers in	22,975	-	25,000	-
Transfers out	(122,975)	-	-	-
Total other financing sources (uses)	(100,000)	-	25,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other fina	(153,139)	227,530	(27,363)	52,048
Fund balance - beginning of year	4,782,750	697,313	236,785	1,044,026
Fund balance - end of year	\$ 4,629,611	\$ 924,843	\$ 209,422	\$ 1,096,074

See notes to basic financial statements.

Qualified Capital Purpose Undertaking	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 3,395,254
-	-	29,684
-	-	4,952,497
-	-	352,378
-	-	188,667
30	3,740	268,888
-	249,689	271,308
<u>30</u>	<u>253,429</u>	<u>9,458,676</u>
-	-	4,452,463
-	-	3,085,308
-	-	147,066
-	-	54,137
-	-	149,479
-	-	28,745
-	-	848,257
-	-	27,144
-	322,947	323,246
-	-	215,000
-	-	23,243
<u>-</u>	<u>322,947</u>	<u>9,354,088</u>
<u>30</u>	<u>(69,518)</u>	<u>104,588</u>
-	97,975	145,950
<u>-</u>	<u>(22,975)</u>	<u>(145,950)</u>
<u>-</u>	<u>75,000</u>	<u>-</u>
30	5,482	104,588
<u>674</u>	<u>114,668</u>	<u>6,876,216</u>
<u>\$ 704</u>	<u>\$ 120,150</u>	<u>\$ 6,980,804</u>

(THIS PAGE LEFT BLANK INTENTIONALLY)

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

School District No. 9 - Yutan Public Schools, Saunders County, Nebraska (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

B. Reporting Entity

The District's financial statements are presented as the primary government and include all significant schools, departments, activities, and organizations for which the District is financially accountable. The District has determined that there are no potential component units that meet the criteria for inclusion in the basic financial statements.

C. Basis of Presentation

Government-Wide Financial Statements - The Statement of Net Position - Cash Basis and Statement of Activities - cash basis display information about the reporting government as a whole. They include all funds of the reporting entity. The statements present the District's basic financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any business-type activities.

Fund Financial Statements - Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its cash, cash held by County Treasurers, investments, fund balance, receipts, and disbursements. All funds are presented as governmental funds. The District currently has no fiduciary or proprietary funds. An emphasis is placed on major funds within the governmental and fiduciary categories. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by Governmental Auditing Standards Board, (GASB) or is identified as a major fund by the District's management. In addition to the District's funds meeting the required criteria, the District's management has designated the Qualified Capital Purpose Undertaking Fund and the School Nutrition Fund to be presented as major funds for financial reporting purposes.

The funds of the financial reporting entity are described below:

Governmental Fund Activities:

General Fund - This fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financing resources except those required to be accounted for in other funds. The District has two additional special revenue funds: employee benefit and depreciation. However, in accordance with GASB Financial Reporting Standards, these funds have been consolidated into the general fund since their revenues are mainly transfers from the general fund. The depreciation fund accounts for resources designated and maintained for the eventual purchase of capital assets and the employee benefit fund accounts for the reserve of money for the benefit of School District employees for fringe benefits.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

Governmental Fund Activities: (Continued)

Special Revenue Funds - These funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the District. The reporting entity includes the following special revenue funds:

- Special Building Fund - This fund accounts for taxes levied and other revenues specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.
- School Nutrition Fund - This fund accounts for the operations of the District's child nutrition programs.
- Activities Fund - This fund is used to account for assets held by the District in a trustee capacity for various school organizations and activities.
- Student Fees Fund - This fund is also used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.

Bond Fund - This fund accounts for taxes levied and other revenues specifically earmarked for the retirement of bonded indebtedness.

Qualified Capital Purpose Undertaking Fund - This fund can be used for removal of environmental hazards, the reduction or elimination of accessibility barriers, modification for life safety code violations, indoor air quality projects and mold abatement and prevention projects.

D. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

Measurement Focus - In both the government-wide financial statements and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net assets/fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and cash disbursed.

Basis of Accounting - In the government-wide and the fund financial statements, the District prepares its financial statements using the cash basis of accounting. Accordingly, receipts are recognized when cash is received by the District and expenditures are recognized when cash is disbursed. This basis is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America. This basis of accounting is applied to all transactions, including the disbursements for capital assets, receipt of proceeds from issuance of debt and the retirement of debt.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Equity Classification

Government-Wide Statements

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

- Restricted net position - Consists of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - All other amounts that do not meet the definition of "restricted." However, if the funds have been designated by the Board of Education, these funds have been shown separately to distinguish their designation.

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

Fund Financial Statements

Governmental fund equity is reported as fund balance within each respective fund. For governmental funds, the fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- Nonspendable - This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. At August 31, 2025, the District did not have any nonspendable funds.
- Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Equity Classification (Continued)

Fund Financial Statements (Continued)

- Committed - This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- Assigned - Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education.
- Unassigned - This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

F. Internal and Interfund Balances and Activities

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

Interfund transfers, the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Internal and Interfund Balances and Activities (Continued)

Transfers between funds during the year were as follows:

Purpose	Receiving Fund	Disbursing Fund	Amount
Provide support for school nutrition program	School Nutrition	General	\$ 25,000
Provide support for school activities and organizations	Activity	General	97,975
Provide funds for capital outlay	Depreciation	General	150,000
Provide funds for employee benefits	Employee Benefit	General	28,360
Close unemployment fund	General	Employee benefit	20,732
Close student fee fund	General	Student fee	22,975

NOTE 2 - BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for the General Fund, Employee Benefit Fund, Depreciation Fund, Special Building Fund, School Nutrition Fund, Qualified Capital Purpose Undertaking Fund, and Bond 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.

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

- The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing September 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted at a public meeting to obtain taxpayer comments.
- The budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies on or before September 30.
- Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year-end and any revisions require Board approval.

The District had no budget amendments for the 2024 through 2025 fiscal year.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with State statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. The tax becomes due at that date with the first half becoming delinquent on April 1 and the second half becoming delinquent on August 1 following the levy date.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 2 - BUDGET PROCESS AND PROPERTY TAXES (CONTINUED)

The 2025 property tax valuation was \$467,552,369. The combined tax rate of the District for the year ended August 31, 2025, was \$0.968610 per \$100 of assessed valuation.

NOTE 3 - DEPOSITS AND INVESTMENTS

Nebraska Statutes §§ 79-408, 79-1042 and 79-1043 provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

A. Deposits

As of August 31, 2024, the carrying amount of the District's deposits was \$4,775,698 and the bank balance was \$5,075,346.

While the District maintains separate bank accounts for individual funds for cash flow and investment purposes the District occasionally pools cash as part of their cash management procedures.

B. Investments

Investments include \$1,253,202 in Nebraska School District Liquid Asset Fund Plus which is similar in nature to an open-end mutual fund designed specifically for Nebraska school entities, investing only in those securities allowable for such entities under Nebraska Law. These investments are reported at fair value and are in the governmental funds.

C. Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are the following:

- **Custodial Credit Risk:** For deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits or investments or collateral securities in the possession of a third party.
- **Credit Risk:** For deposits and investments; credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
- **Interest Rate Risk:** For deposits and investments; interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

The bank balances of the District's deposits, which includes the CDs are insured through Federal Depository Insurance Corporation ("FDIC") coverage or collateral held by the District's agent in the District's name. As of August 31, 2025, the entire balance was covered or collateralized.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

The District's investment policy does not restrict investment maturities. The District minimizes its interest rate risk by structuring its investment portfolio so that securities mature to meet the District's cash needs, which is accomplished in part by investing primarily in short-term investments or in investment vehicles that allow for monthly cash draws.

NOTE 4 - FUNDS HELD BY COUNTY TREASURER

The following balances were held by Saunders County Treasurer for the District as of August 31, 2025. The monies were transferred to the District subsequent to August 31, 2025, and have been included as receipts and cash balances in the financial statements:

	Saunders County
General Fund	\$ 846,887
Special Building Fund	40,587
Bond Fund	64,430
Total	\$ 951,904

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM

A. Plan Description

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

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

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

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

A. Plan Description (Continued)

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 2%, and an actuarial factor based on age.

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

A member's age will determine eligibility to begin receiving monthly benefits and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tiers 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 aged 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 2.5%. 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% 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 1%. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$4,560,758. Total covered payroll was \$4,220,940. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

B. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to 2% of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78% from July 1, 2023, to June 30, 2024, (and from July 1, 2024, through June 30, 2025). As of July 1, 2025 the employee contribution was adjusted to 8%. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2025, was \$405,335.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

C. Pension Asset

As of June 30, 2024, the District had an asset of \$753,051 for its proportionate share of the net pension asset. (This asset is not recorded in the accompanying cash basis financial statements). The net pension asset was measured as of June 30, 2024, and the total pension liability used to calculate the net pension asset was determined using an actuarial valuation as of that date. The NPERS School Plan was 103.34% funded as of June 30, 2024, based on actuarial calculations comparing total pension liability 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. As of June 30, 2024, the District's proportion was 0.136808% which was an increase of 0.00046% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the District's allocated pension income was \$156,761.

D. Actuarial Assumptions

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

Valuation date	July 1, 2024
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Payroll, Closed
Single equivalent amortization period	1 year
Asset valuation method	5 Year Smoothed Market
Inflation	2.35%
Investment rate of return, net of investment expense and including inflation	7.00%
Projected salary increases, including inflation	2.85% - 12.85%
Cost-of-living adjustment (COLA)	2.00% with a floor benefit equal to 75% purchasing power of original benefit*

* 1% and no floor benefit for members joining on or after July 1, 2013.

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

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

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

D. Actuarial Assumptions (Continued)

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

The Schools Plans' disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree Mortality Table (static table)

The actuarial assumptions used in the July 1, 2024, valuations for the School Employees, Judges, and State Patrol Plans are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

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, 2024, (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocations</u>	<u>Long-Term Expected Real Rate of Return*</u>
U.S. Equity	27.00 %	4.50 %
Global Equity	19.00	5.30
Non-U.S. Equity	11.50	5.80
Fixed Income	30.00	0.70
Private Equity	5.00	0.40
Real Estate	7.50	4.20
Total	<u>100.00 %</u>	

* *Arithmetic mean, net of investment expenses.*

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

E. Discount Rate

The discount rate used to measure the total pension liability at June 30, 2024, was 7.0%. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

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

F. Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

District's Proportionate Share of Net Pension Liability (Asset)		
1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
\$ 2,379,677	\$ (753,051)	\$ (3,321,605)

G. 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 by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at http://www.auditors.nebraska.gov/APA_Reports.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 6 - LONG-TERM DEBT

A. Bonds Payable

The following is the bonded indebtedness of the District as of August 31, 2025:

<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount</u>
December 13, 2021	December 31, 2033	0.75% -1.70%	<u>\$ 1,865,000</u>

Aggregate principal and interest payments applicable to the District's bond subsequent to August 31, 2025, are as follows:

<u>Year Ending August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 240,000	\$ 21,698	\$ 261,698
2027	250,000	19,673	269,673
2028	275,000	17,104	292,104
2029	290,000	13,920	303,920
2030	160,000	11,140	171,140
Thereafter	<u>650,000</u>	<u>21,400</u>	<u>671,400</u>
Total	<u>\$ 1,865,000</u>	<u>\$ 104,935</u>	<u>\$ 1,969,935</u>

B. Note Payable to Bank

The District has a promissory note with credit up to \$1 million with a local bank. This note is in place to assist the District with meeting short-term cash flow requirements. This note expires February 27, 2026, and is unsecured. The note bears interest at a rate of 6.25%. As of August 31, 2025, the District had no amounts borrowed against this line and the District did not make any draws on the line during the year ended August 31, 2025.

C. Lease Commitment

The District has entered into a non-cancellable lease agreement for copiers and two non-cancellable lease agreements for dishwashers, one at the high school and one at the elementary school. Future minimum lease payments are as follows for the years ended August 31:

2026	\$ 26,924
2027	22,772
2028	21,335
2029	<u>17,180</u>
Total	<u>\$ 88,211</u>

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 6 - LONG-TERM DEBT (CONTINUED)

C. Lease Commitment (Continued)

Total paid for lease commitments for the year ended August 31, 2025, was \$30,274. All the lease commitments were paid out of the General Fund.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

A. Compensated Absences

Under the District's current policy, certified employees are paid \$25-\$50 per day, depending on years of service, upon termination for any sick leave accumulated. Certified employees receive 9 days of sick leave per year and cannot accumulate over 54 days. Employees accumulated sick leave over 45 days is paid in the employee's June paycheck. Certified employees receive 3 days of personal leave per year and cannot accumulate over 5 days. Employees accumulated personal leave over 2 days is paid in the employee's June paycheck. Personal days are not paid out upon termination. Classified employees are paid \$40 or \$50, depending on 9- or 12-month status, upon termination for any paid time off that the employee has accumulated. Paid time off is earned at a rate of 6 days per year for 9-month employees and can be carried over throughout the employees' tenure with the District. Paid time off for 12-month employees is determined based on the position. Employees who are administrative staff receive 14 days of personal leave per year and are paid out at \$200 per day on the employee's July paycheck, or upon termination, for any personal leave accumulated. The District's approximate liability for personal leave, paid time off, and sick leave to employees at August 31, 2025 is as follows:

Type of Benefit	Amount
Personal	\$ 18,150
Paid Time Off	7,789
Sick	31,282
Total	\$ 57,221

B. Grant Program Involvement

The District participates in a number of state and federally assisted programs. These programs are subject to financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies would not be significant.

C. Litigation

In addition, the District is involved in various legal actions whereby certain parties are making claims for damages. Management believes the outcome of these proceedings will not have any material financial impact on the District.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 7 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

D. Arbitrage

Investment earnings from bond proceeds during the current fiscal year could be subject to arbitrage rebate and other tax matters. Currently, the District's management believes that there is no liability at year-end.

E. Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. During the year, the District carried commercial insurance for comprehensive general liability, errors and omissions, property and automobile coverage, workers' compensation coverage, uninsured/underinsured motorists, and employers' liability.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 - SUBSEQUENT EVENT

Management has evaluated subsequent events through October 30, 2025, the date which these financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund
Year Ended August 31, 2025

	Original/Final Budget	Actual	Variance with Budget
Receipts			
Local receipts			
1110 Local property taxes	\$ 4,045,227	\$ 2,595,286	\$ (1,449,941)
1115 Carline tax	4,860	7,057	2,197
1120 Public power district sales tax	34,200	38,896	4,696
1125 Motor vehicle taxes	362,100	383,817	21,717
1312 Tuition received from individuals - summer school	14,300	1,250	(13,050)
1370 Tuition received from individuals - preschool	-	15,321	15,321
1951 Other local receipts	-	581	581
Total local receipts	<u>4,460,687</u>	<u>3,042,208</u>	<u>(1,418,479)</u>
County receipts			
2110 County fines and license fees	24,560	28,003	3,443
2130 Other county receipts	-	1,681	1,681
Total county receipts	<u>24,560</u>	<u>29,684</u>	<u>5,124</u>
State receipts			
3110 State aid	2,244,232	2,249,749	5,517
3120 Special education programs	608,420	672,675	64,255
3125 Special education transportation	22,780	38,639	15,859
3130 Homestead exemption	-	100,869	100,869
3131 Property tax credit	-	1,417,895	1,417,895
3133 Nameplate capacity tax	280,000	151,691	(128,309)
3180 Pro rata motor vehicle	8,260	8,612	352
3535 High ability learners	5,500	5,772	272
3551 Career Education	7,500	7,500	-
3400 State apportionment	78,460	180,626	102,166
3990 Other state receipts	-	-	-
Total state receipts	<u>3,255,152</u>	<u>4,834,028</u>	<u>1,578,876</u>
Federal receipts			
4310 REAP	20,160	52,356	32,196
4505 Title I	21,588	72,403	50,815
4509 Title II	-	16,398	16,398
4516 IDEA preschool	-	2,242	2,242
4518 IDEA Part B	113,400	112,780	(620)
4525 Carl Perkins Grant	7,500	-	(7,500)
4708 Medicaid in public schools	250	50	(200)
4709 Medicaid administrative activities in public schools	1,500	895	(605)
Total federal receipts	<u>164,398</u>	<u>257,124</u>	<u>92,726</u>
Non-revenue receipts			
1510 Interest	90,174	120,811	30,637
5200 Transfers	-	43,707	43,707
5690 Other	3,500	17,493	13,993
Total non-revenue receipts	<u>93,674</u>	<u>182,011</u>	<u>88,337</u>
Total receipts	<u>7,998,471</u>	<u>8,345,055</u>	<u>346,584</u>

School District No. 9 - Yutan Public Schools
 Saunders County, Nebraska
 Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)
 Year Ended August 31, 2025

	Original/Final Budget	Actual	Variance with Budget
Cash Disbursements			
Program			
1100 Non-special education	\$ 3,917,642	\$ 3,450,435	\$ (467,207)
1160 Poverty programs	-	110,051	110,051
1190 Early childhood educational programs	-	86,046	86,046
1200 Special education programs	1,275,453	834,291	(441,162)
2100 Support services - pupils	854,680	732,289	(122,391)
2200 Support services - staff	194,387	138,915	(55,472)
2310 Board of education	53,500	37,747	(15,753)
2320 Executive administration services	295,643	288,700	(6,943)
2330 District legal services	50,000	13,363	(36,637)
2410 Office of the principal	514,851	508,533	(6,318)
2510 General administration - business services	233,350	193,403	(39,947)
2600 Support services - maintenance and operation of building and site	1,174,345	817,653	(356,692)
2710 Support services - regular pupil transportation	389,159	241,633	(147,526)
2712 Support services - school age special education transportation	186,934	34,932	(152,002)
3300 Community Services	10,000	-	(10,000)
3535 High ability learners	10,733	5,772	(4,961)
3551 Career Education	-	7,500	7,500
6200 Federal programs - Title I	43,982	47,433	3,451
6406 Federal programs - IDEA preschool	5,000	2,235	(2,765)
6408 Federal programs - IDEA base	123,935	111,477	(12,458)
6412 Federal programs - IDEA proportionate share	10,000	1,367	(8,633)
6423 IDEA Part-B Arp Proportionate Share	5,000	-	(5,000)
6700 Carl Perkins Grant	7,500	-	(7,500)
6992 REAP	57,289	52,356	(4,933)
Total disbursements	9,413,383	7,716,131	(1,697,252)
8000 Operational transfers from the general fund	250,000	122,975	127,025
Total cash disbursements by all programs	9,663,383	7,839,106	(1,824,277)
Excess (deficiency) of receipts over disbursements	\$ (1,664,912)	\$ 505,949	\$ 2,170,861
Fund Balance, September 1, 2024		3,041,479	
Cash receipts		8,345,055	
Total funds available		11,386,534	
Cash disbursements		7,839,106	
Fund Balance, August 31, 2025		\$ 3,547,428	
Analysis of Fund Balance			
Cash in bank			
Checking accounts		\$ 2,700,541	
County Treasurer's Saunders County		846,887	
Total		\$ 3,547,428	

See notes to supplementary information - budgetary comparison schedules.

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund
Year Ended August 31, 2025

	Original and Final Budget	Actual	Variance with Budget
Receipts			
Interest	\$ -	\$ 19	\$ 19
Operational transfers from the general fund	28,430	28,360	(70)
Other non-revenue receipts	-	404	404
	<u>28,430</u>	<u>28,783</u>	<u>353</u>
Disbursements			
Purchased services	79,278	28,745	(50,533)
Operational transfers to the general fund	-	20,732	20,732
	<u>79,278</u>	<u>49,477</u>	<u>(29,801)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (50,848)</u>	(20,694)	<u>\$ 50,886</u>
Budgetary fund balance, September 1, 2024		<u>50,870</u>	
Budgetary fund balance, August 31, 2025		<u>\$ 30,176</u>	

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Depreciation Fund
Year Ended August 31, 2025

	Original and Final Budget	Actual	Variance with Budget
Receipts			
Interest	\$ 59,600	\$ 59,863	\$ 263
Operational transfers from the General Fund	150,000	150,000	-
Total receipts	209,600	209,863	263
Disbursements			
Other support services	1,885,217	848,257	(1,036,960)
Excess (deficiency) of receipts over disbursements	\$ (1,675,617)	(638,394)	\$ 1,037,223
Budgetary fund balance, September 1, 2024		1,690,401	
Budgetary fund balance, August 31, 2025		\$ 1,052,007	
Analysis of Fund Balance			
Cash in bank			
Checking accounts		\$ 328,448	
Investments		723,559	
Total		\$ 1,052,007	

School District No. 9 - Yutan Public Schools
 Saunders County, Nebraska
 Budgetary Comparison Schedule - Cash Basis - Special Building Fund
 Year Ended August 31, 2025

	Original and Final Budget	Actual	Variance with Budget
Receipts			
Local receipts			
Local property taxes	\$ 200,000	\$ 136,408	\$ (63,592)
Carline tax	385	2,051	1,666
Public power district sales tax	1,958	-	(1,958)
Total local receipts	202,343	138,459	(63,884)
State receipts			
Homestead exemptions	-	4,987	4,987
Property tax credit	-	77,602	77,602
Pro rata motor vehicle	580	465	(115)
Total state receipts	580	83,054	82,474
Interest	36,737	33,161	(3,576)
Total receipts	239,660	254,674	15,014
Disbursements			
Purchased Services	-	27,144	27,144
Building acquisition and improvement	896,220	-	(896,220)
Total disbursements	896,220	27,144	(869,076)
Excess (deficiency) of receipts over disbursements	\$ (656,560)	227,530	\$ 884,090
Budgetary fund balance, September 1, 2024		697,313	
Budgetary fund balance, August 31, 2025		\$ 924,843	
Analysis of Fund Balance			
Cash in bank			
Checking accounts		\$ 354,613	
Investments		529,643	
Total		\$ 884,256	
County Treasurer's Saunders County		40,587	
Total		\$ 924,843	

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund
Year Ended August 31, 2025

	Original and Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Receipts			
Sale of lunches/milk	\$ 178,380	\$ 188,667	\$ 10,287
State reimbursement	2,230	1,473	(757)
Federal reimbursement	114,673	95,254	(19,419)
Non-revenue receipts	-	3,722	3,722
Interest	5,650	9,203	3,553
Operational transfers from the general fund	25,000	25,000	-
	<u>325,933</u>	<u>323,319</u>	<u>(2,614)</u>
Disbursements			
Salaries	156,450	126,037	(30,413)
Employee benefits	40,230	21,029	(19,201)
Purchased services	28,120	-	(28,120)
Supplies and materials	22,730	54,137	31,407
Food	167,150	149,479	(17,671)
Capital outlay	144,313	-	(144,313)
	<u>558,993</u>	<u>350,682</u>	<u>(208,311)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (233,060)</u>	(27,363)	<u>\$ 205,697</u>
Budgetary fund balance, September 1, 2024		<u>236,785</u>	
Budgetary fund balance, August 31, 2025		<u>\$ 209,422</u>	
Analysis of Fund Balance			
Cash in bank			
Checking accounts		<u>\$ 209,422</u>	

School District No. 9 - Yutan Public Schools
 Saunders County, Nebraska
 Budgetary Comparison Schedule - Cash Basis - Bond Fund
 Year Ended August 31, 2025

	Original and Final Budget	Actual	Variance with Budget
Receipts			
Local receipts			
Local property taxes	\$ 238,243	\$ 212,144	\$ (26,099)
Carline taxes	315	287	(28)
Other	1,745	2,156	411
Total local receipts	<u>240,303</u>	<u>214,587</u>	<u>(25,716)</u>
State receipts			
Homestead exemption	-	5,056	5,056
Property tax credit	-	19,565	19,565
Nameplate capacity tax	-	8,934	8,934
Pro rata motor vehicle	465	387	(78)
Total state receipts	<u>465</u>	<u>33,942</u>	<u>33,477</u>
Interest	<u>37,805</u>	<u>42,061</u>	<u>4,256</u>
Total receipts	<u>278,573</u>	<u>290,590</u>	<u>12,017</u>
Disbursements			
Bond - principal	1,164,619	215,000	(949,619)
Bond - interest	143,942	23,243	(120,699)
Bond - fees	-	299	299
Total disbursements	<u>1,308,561</u>	<u>238,542</u>	<u>(1,070,019)</u>
Total disbursements	<u>1,308,561</u>	<u>238,542</u>	<u>(1,070,019)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (1,029,988)</u>	52,048	<u>\$ 1,082,036</u>
Budgetary fund balance, September 1, 2024		<u>1,044,026</u>	
Budgetary fund balance, August 31, 2025		<u>\$ 1,096,074</u>	
Analysis of Fund Balance			
Cash in bank			
Checking accounts		\$ 1,031,644	
County Treasurer			
Saunders County		<u>64,430</u>	
Total		<u>\$ 1,096,074</u>	

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Qualified Capital Purpose Undertaking Fund
Year Ended August 31, 2025

	Original and Final Budget	Actual	Variance with Budget
Receipts			
Local receipts			
Local property taxes	\$ -	\$ -	\$ -
Interest	-	30	30
	-	30	30
Total receipts	-	30	30
Disbursements			
Building and Site Improvement	671	-	(671)
	671	-	(671)
Excess (deficiency) of receipts over disbursements	<u>\$ (671)</u>	30	<u>\$ 701</u>
Budgetary fund balance, September 1, 2024		674	
Budgetary fund balance, August 31, 2025		\$ 704	
Analysis of Fund Balance			
Cash in bank			
Checking accounts		\$ 704	

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Activities Fund
Year Ended August 31, 2025

	Original and Final Budget	Actual	Variance with Budget
Receipts			
Activities receipts	\$ 268,670	\$ 249,689	\$ (18,981)
Interest	4,850	3,729	(1,121)
Operational transfers from the general fund	65,000	97,975	32,975
Total receipts	338,520	351,393	12,873
Disbursements			
Activities disbursements	584,351	322,947	(261,404)
Excess (deficiency) of receipts over disbursements	\$ (245,831)	28,446	\$ 274,277
Budgetary fund balance, September 1, 2024		91,704	
Budgetary fund balance, August 31, 2025		\$ 120,150	
Analysis of Fund Balance			
Cash in bank			
Checking accounts		\$ 120,150	
Due to Student Fee Fund		-	
Total		\$ 120,150	

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Student Fees Fund
Year Ended August 31, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Receipts			
Student fee receipts	\$ 5,000	\$ -	\$ (5,000)
Interest	28	11	(17)
Total receipts	<u>5,028</u>	<u>11</u>	<u>(5,017)</u>
Disbursements			
Student fee disbursements	46,907	-	(46,907)
Operational transfers to the general fund	-	22,975	22,975
Total disbursements	<u>46,907</u>	<u>22,975</u>	<u>(23,932)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (41,879)</u>	(22,964)	<u>\$ 18,915</u>
Budgetary fund balance, September 1, 2024		<u>22,964</u>	
Budgetary fund balance, August 31, 2025		<u>\$ -</u>	
Analysis of Fund Balance			
Cash in bank			
Checking accounts		\$ -	
Due from Activity fund		<u>-</u>	
Total		<u>\$ -</u>	

(THIS PAGE LEFT BLANK INTENTIONALLY)

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Supplementary Information -
Budgetary Comparison Schedules
Year Ended August 31, 2025**

NOTE 1 - BUDGETARY ACCOUNTING

The District prepares its budget for the Governmental on the cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

The term "Budgetary Fund Balance" used in these supplementary schedules is synonymous with the terms "Fund Balance - Cash Basis" used in the basic financial statements.

NOTE 2 - PRESENTATION

Government Auditing Standards requires that for reporting purposes, the General Fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, the Depreciation Fund and Employee Benefit Fund have been included in the General Fund since their revenues are mainly derived from transfers from the General Fund. However, since the Depreciation Fund and Employee Benefit Fund are required by State law to adopt their own budget, their respective budgetary schedules have been included here. The presentation follows the same major function codes as that are used by the District to prepare their annual financial report, which the District submits, to the Nebraska Department of Education.

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Schedule of Changes in Fund Balances - Cash Basis - Governmental Funds
for the Year Ended August 31, 2025

	General Fund	Employee Benefit Fund	Depreciation	Total General Funds
Assets				
Local receipts	\$ 3,042,208	\$ -	\$ -	\$ 3,042,208
County receipts	29,684	-	-	29,684
State receipts	4,834,028	-	-	4,834,028
Federal receipts	257,124	-	-	257,124
Sales of lunches	-	-	-	-
Interest	120,811	19	59,863	180,693
Other receipts	-	-	-	-
Non-revenue receipts	17,493	404	-	17,897
	<u>8,301,348</u>	<u>423</u>	<u>59,863</u>	<u>8,361,634</u>
Disbursements				
Instructional services	4,452,463	-	-	4,452,463
Support services	3,085,308	-	-	3,085,308
Other salaries and benefits	-	-	-	-
Supplies and materials	-	-	-	-
Food	-	-	-	-
Purchased services	-	28,745	-	28,745
Capital Outlay	-	-	848,257	848,257
Other	-	-	-	-
Redemption of principal	-	-	-	-
Debt service interest	-	-	-	-
	<u>7,537,771</u>	<u>28,745</u>	<u>848,257</u>	<u>8,414,773</u>
Excess (deficiency) of receipts over disbursements	<u>763,577</u>	<u>(28,322)</u>	<u>(788,394)</u>	<u>(53,139)</u>
Other Financing Sources (Uses)				
Transfers in	43,707	28,360	150,000	222,067
Transfers out	(301,335)	(20,732)	-	(322,067)
	<u>(257,628)</u>	<u>7,628</u>	<u>150,000</u>	<u>(100,000)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	505,949	(20,694)	(638,394)	(153,139)
Fund Balances				
Beginning of year	<u>3,041,479</u>	<u>50,870</u>	<u>1,690,401</u>	<u>4,782,750</u>
End of year	<u>\$ 3,547,428</u>	<u>\$ 30,176</u>	<u>\$ 1,052,007</u>	<u>\$ 4,629,611</u>

Special Revenue Funds					
Special Building	School Nutrition	Bond Fund	Qualified Capital Purpose Undertaking	Other Governmental Funds	Total Governmental Funds
\$ 138,459	\$ -	\$ 214,587	\$ -	\$ -	\$ 3,395,254
-	-	-	-	-	29,684
83,054	1,473	33,942	-	-	4,952,497
-	95,254	-	-	-	352,378
-	188,667	-	-	-	188,667
33,161	9,203	42,061	30	3,740	268,888
-	-	-	-	249,689	249,689
-	3,722	-	-	-	21,619
<u>254,674</u>	<u>298,319</u>	<u>290,590</u>	<u>30</u>	<u>253,429</u>	<u>9,458,676</u>
-	-	-	-	-	4,452,463
-	-	-	-	-	3,085,308
-	147,066	-	-	-	147,066
-	54,137	-	-	-	54,137
-	149,479	-	-	-	149,479
-	-	-	-	-	28,745
27,144	-	-	-	-	875,401
-	-	299	-	322,947	323,246
-	-	215,000	-	-	215,000
-	-	23,243	-	-	23,243
<u>27,144</u>	<u>350,682</u>	<u>238,542</u>	<u>-</u>	<u>322,947</u>	<u>9,354,088</u>
<u>227,530</u>	<u>(52,363)</u>	<u>52,048</u>	<u>30</u>	<u>(69,518)</u>	<u>104,588</u>
-	25,000	-	-	97,975	345,042
-	-	-	-	(22,975)	(345,042)
-	25,000	-	-	75,000	-
227,530	(27,363)	52,048	30	5,482	104,588
<u>697,313</u>	<u>236,785</u>	<u>1,044,026</u>	<u>674</u>	<u>114,668</u>	<u>6,876,216</u>
<u>\$ 924,843</u>	<u>\$ 209,422</u>	<u>\$ 1,096,074</u>	<u>\$ 704</u>	<u>\$ 120,150</u>	<u>\$ 6,980,804</u>

(THIS PAGE LEFT BLANK INTENTIONALLY)



**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***

Independent Auditor's Report

Board of Education
School District No. 9 - Yutan Public Schools
Saunders County, Nebraska

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, (*Government Auditing Standards*) the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 9 - Yutan Public Schools, Saunders County, Nebraska (the "District"), as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 30, 2025.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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.

BerganKDV, LLC

Omaha, Nebraska
October 30, 2025



Mechanical Proposal
For
Yutan Public Schools



Proprietary & Confidential

Site Location:

Yutan Elementary School
902 2nd St.
Yutan NE 68073

Scope of Work:

This proposal specifically includes:

- Add 2 drain/fill points on the exterior chilled water piping.
- Repair insulation.
- Drain existing chilled water system, add fresh water and 10 gallons of closed loop system cleaner.
- Fully flush system of cleaner and completely drain the system.
- Add up to 2,500 gallons of 35 percent inhibited glycol to fill entire system.
- Vent accordingly to ensure proper system operation.

Exclusions:

- Additional glycol over 2,500 gallons.
- Glycol automatic makeup tank system.
- Overtime / Holiday pay, our proposal is contingent of normal working hours.
- Taxes
- Performance Bonding

Pricing:

Pricing for the above scope of work\$29,980.00.



ACCEPTANCE:

AGREEMENT IS SUBJECT TO CUSTOMER'S ACCEPTANCE OF THE ATTACHED TERMS AND CONDITIONS
AND IS VALID 30 DAYS FROM PROPOSAL DATE:

		<i>Dave Raymond</i>	
X _____	Customer Acceptance	_____	
		Dave Raymond	
X _____	Printed Name	_____	Printed Name
			Principal
Title _____		_____	Title
Purchase Order _____			10-16-25
Acceptance Date _____		_____	Signature Date



TERMS AND CONDITIONS

By accepting this proposal, purchaser agrees to be bound by the following terms and conditions.

1. **Performance.** Company shall perform the Services in accordance with industry standards generally applicable in the state or province where the Services are performed under similar circumstances when Company performs the Services. Company may refuse to perform where working conditions could endanger property or put people at risk.
2. **INVOICING & PAYMENTS:** Facility Advocates will invoice per the payment term listed in the pricing schedule. Waivers of lien, if applicable, will be furnished upon request, as the work progresses; to the extent payments are received. If our invoice is not paid within 30 days of its issuance, it is delinquent. Invoices not paid within 60 days will bear interest at the rate of 1 ½% per month (18% annum).
3. **WARRANTY:** Facility Advocates warrants that the installation shall be free from defects in workmanship for one (1) year from the date of installation. Facility Advocates will repair installation defects at no charge to the customer. Any and all warranties upon any equipment shall be those of the manufacturer, subject to any limitations thereon. Facility Advocates will assist purchaser in any warranty claims made to manufacturer. This warranty does not cover damage caused by misuse or negligence and does not apply to the equipment installed nor work done by others. This warranty shall be voided if the work performed by Facility Advocates is repaired by others or in any way abused, altered or misused or which has not been properly and seasonably maintained. **THIS WARRANTY SHALL BE IN LIEU OF ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO THOSE OF MERCHANTABILITY AND FITNESS FOR A SPECIFIC PURPOSE.**
4. **LIABILITY:** Facility Advocates shall not be liable for any special, indirect or consequential damages arising in any manner from the equipment or material furnished or the work performed pursuant to this agreement.
5. **TAXES:** The price of this proposal does not include duties, sales, use, excise, or other similar taxes unless required by federal, state or local law. Purchaser shall pay in addition to the stated price, all taxes not legally required to be paid by Facility Advocates or, alternatively, shall provide Facility Advocates with acceptable tax exemption certificates. Facility Advocates shall provide purchaser with any tax payment certificate upon request and after completion and acceptance of the work.
6. **PERMITS & FEES:** The price of the proposal does not include any amount for local or state fees, permits, or drawings, unless otherwise indicated on the contract.
7. **DELAYS:** Facility Advocates shall not be liable for any delay in the performance of the work resulting from or attributed to acts or circumstances beyond Facility Advocates' control, including, but not limited to, acts of God, fire, riots, labor disputes, acts or omissions of the purchaser, owner or other contractors or delays caused by suppliers or subcontractors of FACILITY ADVOCATES, etc.
8. **COMPLIANCE WITH LAWS:** Facility Advocates shall comply with all applicable federal, state and local laws and regulations and shall obtain all temporary licenses and permits required for the prosecution of the work. This proposal does not include the amount for local or state permit fees or drawings, unless otherwise specified.
9. **ATTORNEY'S FEES:** Purchaser agrees that they will pay and reimburse Facility Advocates for any and all reasonable attorney's fees which are incurred by Facility Advocates in the collection of amounts due and payable hereunder.
10. **INSURANCE:** Insurance coverage in excess of Facility Advocates' standard limits will be furnished when requested and required. No credit will be given or premium paid by Facility Advocates for insurance afforded by others.
11. **INDEMNITY:** The parties hereto agree to indemnify each other from any and all liabilities, claim, expenses losses or damages, including attorney's fees, which may arise in connection with the execution of the work herein specified and which are caused, in whole or in part, by the negligent act or omission of the indemnifying party.
12. **OCCUPATIONAL SAFETY AND HEALTH:** The parties hereto agree to notify each other immediately upon becoming aware of an inspection under, or any alleged violation of, the Occupational Safety and Health Act relating in any way to the project or project site.
13. **ENTIRE AGREEMENT:** This proposal, upon acceptance, shall constitute the entire agreement between the parties and supersedes any prior representations or understandings.
14. **CHANGES:** No change or modification of any of the terms and conditions stated herein shall be binding upon Facility Advocates unless accepted by Facility Advocates in writing.
15. **LIEN NOTICE:** Upon acceptance of this proposal you will be sent the appropriate lien notice, if applicable. This lien notice will be for Facility Advocates' payment protect.





PROJECT PROPOSAL

Company

Helm Service
2618 S 156th Circle
Omaha, NE 68130
Ph: 531-772-0258

Proposal Date: 12/3/2025

Proposal Number: P18260

Bill To Identity

Yutan Elementary School
902 2nd Street
Yutan, NE 68073
Brett Schwartz

Agreement Location

Yutan Elementary School
902 2nd Street
Yutan, NE 68073
Brett Schwartz

RE: Yutan Elementary Glycol

Dear , Brett

Helm Service would like to thank you for the opportunity to provide this proposal for your consideration. Partnering with Helm Service for this work will ensure you are receiving the highest technical expertise in our industry. Our mechanical service procedures promote the highest safety and environmentally conscious practices available.

Scope:

Provide labor and materials needed for dump and fill the chilled water loop with 35% glycol.

- Drain water from chilled water loop
• Fill chilled water loop with 2,500 gallons of 35% Glycol
o Please note - anything above 2,500 gallons will be billed separately
• Bleed all air out of chilled water loop
• Verify Operations

Investment for Above.....\$32,829.00

Clarifications:

- Helm Service is not responsible for delays in equipment/material deliveries due to supply chain issues. With current environment, pricing is subject to change pending any equipment cost increases.
• Work to be performed during normal working hours of 7:00am thru 4:30pm, Monday thru Friday.
• Helm Shall properly dispose of all debris created by the above noted repairs.
• If additional problems are found, another proposal will be offered to address anything additional.
• This proposal, scope, and price is the proprietary property of Helm Service and is for our client's use only, as it is to be utilized for the agreement evaluation. This Agreement sets forth all of the terms and conditions binding upon the parties hereto; and no person has authority to make any claim, representation, promise or condition on behalf of Helm Service, which is not expressed herein. No party shall alter this agreement. This proposal will become a binding Agreement only after acceptance by Client and approval by an officer of Helm Service as evidenced by their signatures below. All rights to any designs presented are retained by Helm Service.



Exclusions:

- The scope of this proposal does not include the replacement of any other components of the mechanical or controls systems that are not specifically listed in this proposal.
- Providing or installing any make-up glycol fill tank due to lack of available space in mechanical room
- Any engineering or pump performance
- Air elimination and compression tanks
- Overtime
- Temporary HVAC equipment or rental equipment.
- Permits, Inspection fees of any kind.
- Isolation valves, strainers, check valves, etc. unless specifically noted.
- Electrical work of any kind, starters, disconnects, VFD’s wire, conduit, breakers, fuses, etc. Unless noted above.
- Roofing, cutting, patching, flashing, painting.
- Structural building/walls; cutting, patching, and coring.
- All work associated with Fire/Life Safety, including interfaces and interlocks to the Fire Alarm System, smoke detectors, fire dampers, smoke control dampers, and smoke/fire dampers.
- Additional ventilation requirements/revisions that may be required due to A2L refrigerants.
- Utility Services: We assume the existing utilities (gas, electrical, water) serving the facility are properly sized to handle the current building loads. If it is determined service upgrades are necessary to facilitate current or future loads, additional costs may apply through your utility provider and/or Helm.
- Payment and performance bonds.
- All responsibility for Lead and asbestos identification, abatement, removal, and disposal prior to start of job.

Thank you for the opportunity. We look forward to working with you.

Jeff Pickett

Project Development Manager |Helm
 Service
 402-230-8437 **cell**
 jpickett@helmgroupp.com

Upon execution as provided below, this agreement, including the following pages attached hereto (collectively, the “Agreement”), shall become a binding and enforceable agreement against both parties hereto. Customer, by execution of this Agreement, acknowledges that it has reviewed and understands the attached terms and conditions and has the authority to enter into this Agreement.

Customer

Contractor

Jeff Pickett

Signature (Authorized Representative)

Jeff Pickett

Name (Print/ Type)

402-230-8437

Phone

12/3/2025

P18260

Date

Proposal #

Signature (Authorized Representative)

Name (Print/ Type)

Title

Date

PO#



HELM SERVICE PROJECT - TERMS AND CONDITIONS

1. TERMS: IF THIS CONTRACT INVOLVES THE PURCHASE OF MATERIALS AND EQUIPMENT ONLY, THE PURCHASE PRICE SHALL BE PAYABLE AT THE TIME OF DELIVERY OF THE MATERIALS AND/OR EQUIPMENT; IF THIS CONTRACT INVOLVES LABOR OR LABOR AND MATERIALS AND EQUIPMENT, PROGRESS BILLINGS WILL BE SUBMITTED COVERING MATERIALS AND EQUIPMENT DELIVERED TO THE JOB SITE OR STORED IN ACCEPTABLE STORAGE FOR DELIVERY TO THE JOB SITE. THIS PROGRESS BILLING WILL ALSO INCLUDE LABOR WHICH HAS BEEN EXPENDED ON THE JOB OR DIRECTLY CONCERNED WITH THE JOB. THIS PROGRESS BILLING AMOUNT WILL BE DUE TEN DAYS AFTER BILLING DATE. FOR JOBS WHICH REQUIRE RETENTION, A RETENTION AMOUNT OF FIVE PERCENT WILL BE WITHHELD. IT WILL BECOME DUE AND PAYABLE AT THE COMPLETION OF HELM SERVICE'S PORTION OF THE PROJECT.
2. Title to the materials and equipment shall remain with Helm Service until the customer has paid the total price in full, and if the customer should fail to make any payment to Helm Service as the same becomes due or the customer fails to perform any other obligation under this contract, Helm Service may take possession of the materials and equipment.
3. Helm Service warrants that its labor and installation shall be done in a good and workmanlike manner and shall be free from defects for a period of one year after completion of the installation. Helm Service warrants that all equipment and materials furnished will be new unless otherwise specified in this contract, and that Helm Service has good title thereto. Helm Service does not warrant the quality of the equipment and materials furnished in any respect and the customer's remedy for defects in the equipment and materials shall be against Helm Service's suppliers or the manufacturers of the materials and equipment. Helm Service will deliver all manufacturers' written warranties to the customer upon completion of installation. UNDER NO CIRCUMSTANCES WILL HELM SERVICE BE RESPONSIBLE FOR LOSS OF USE, LOSS OF PROFITS, INCREASED OPERATING OR MAINTENANCE EXPENSE, CLAIMS OF CUSTOMER'S, TENANTS, OR CLIENTS, OR ANY SPECIAL, INDIRECT OR CONSEQUENTIAL DAMAGES.
4. Once the equipment and materials have been delivered to the job site, the Customer assumes all risk of damage to same, by any cause, except that brought about by the negligence of Helm Service and its employees. The customer shall carry all Risk, Property Insurance to the full value of the materials and equipment and name Helm Service as an Additional Insured to the extent of its interest. The Customer shall be responsible for purchasing and maintaining such liability insurance as will protect him against claims which may arise from operations under the Contract.
5. Helm Service will obtain Liability and Workers' Compensation Insurance protecting it against claims which may arise from operations under the contract.
6. Helm Service will make delivery or installation, when provided herein, within a reasonable time after this contract is entered into, but it will not be responsible for delays caused by unavailability of machinery, equipment, materials or parts, shipper's delays, strikes, lockouts, restrictions imposed by civil or military authority, priority regulation of some governmental body, insurrection or riot, or any other cause beyond Helm Service's control. If a time for performance is stated in this agreement, it shall be deemed to be an estimate only. If Helm Service is required to make some installation under this contract, the customer shall be responsible for putting the premises in a satisfactory condition including furnishing electric power, light, heat, and water so that installation can start promptly and be completed efficiently.
7. If Helm Service shall fail to perform any of its obligations under this contract and fails to perform after the customer gives Helm Service ten (10) days' written notice of the specific deficiencies, the customer may have someone else complete the performance, but Helm Service's liability shall be limited to what it reasonably costs the customer to obtain completion of Helm Service's obligations under this contract. If Helm Service fails to perform any of its obligations under this contract, the customer, at customer's option, and without being required to do so, may cancel this contract by giving Helm Service ten (10) days written notice.
8. If the Project is stopped for a period of thirty (30) days under an order of any court or other public authority having jurisdiction, or as a result of an act of government, such as a declaration of a national emergency making materials unavailable, through no act or fault of Helm Service or if the Project should be stopped for a period of thirty (30) days by Helm Service for the customer's failure to make payment thereon as provided in Paragraph 1, then Helm Service may upon seven (7) days written notice to the customer terminate this agreement and immediately recover from the customer payment for all work to date and for any proven loss sustained upon any materials, equipment, tools, construction equipment and machinery, including reasonable profit and damages.
9. In the event either party must commence a legal action to enforce any rights under this contract, the successful party shall be entitled to all court costs and reasonable attorney's fees as determined by the court for prosecuting or defending the claim as the case might be.
10. The Customer shall not leave any of the equipment or systems furnished or installed by Helm Service in operation until the customer has approved and accepted same and paid Helm Service the price in full.
11. Any written notice required under this contract may be delivered personally to the other party or mailed as certified mail, return receipt requested, to the other party's address as it appears in this agreement or as given to the other party by written notice during the terms of this contract.
12. To the fullest extent permitted by law, Customer shall indemnify and hold harmless Helm Service, its agents and employees from and against all claims, damages, losses and expenses, including but not limited to attorney's fees, arising out of or resulting from the performance of work hereunder, provided that such claim, damage, loss or expense is caused in whole or in part by any active or passive act or omission of Customer, anyone directly or indirectly employed by Customer, or anyone for whose acts Customer may be liable, regardless of whether it is caused in part by the negligence of Helm Service.

Policy Summary

5016 Student Records

Recommendation: adopt Option 2 in the revised Policy 5016. This option most accurately reflects current practice, as it recognizes student records maintained both in physical files and in the official digital student information system, while excluding temporary instructional or learning management platforms. Option 2 provides clear guidance for staff, aligns with FERPA expectations, and supports efficient record management without unnecessarily broadening the definition of student records.

5017 Routine Directory Information

There are no substantive differences between the current version and the new draft.

Recommendation: adopt the updated version as written, simply to ensure formatting consistency across district policy documents. No further revisions are necessary.

5019 Communicating with Parents

There are no meaningful differences between the current version and the newly drafted version.

Recommendation: Adopt the updated draft to maintain consistency.

5020 Rights of Custodial and Non-Custodial Parents

There are no differences between the current version and the newly drafted version. Recommendation: Adopt the updated draft to maintain consistency.

5022 Investigations, Arrests, and Other Student Contact by Law Enforcement and HHS

The new draft includes one discretionary choice under Non-School Related Criminal Activity:

- Option 1: questioning allowed with parental consent or court order
- Option 2: questioning not allowed at school

Current Policy follows the Option 1 approach (i.e., permission or court order required)

5023 Student Illness

There are no differences between the current version and the newly drafted version. Recommendation: Adopt the updated draft to maintain consistency.

5016 Student Records

The school district shall manage student records and reports as is necessary for effective administration and in compliance with law. In general "student records" shall not include transitory communications such as e-mail, text messages, handwritten communication between school and home, and the like, and these items will not generally be maintained by the district. "Student records" also shall not include any records created and maintained by the district's law enforcement unit for a law enforcement purpose.

For purposes of the district's compliance with state and federal law, the district "maintains" as "student records" all records, files, and documents which are located in any format and within any storage unit of the district, whether in hard copy, digital, or otherwise.

Each building principal will assign responsibilities for the preparation and maintenance of records and will ensure compliance with the applicable federal and state laws, regulations, and record retention schedules regarding their storage and use in the building. No "student record" or record required to be retained by the Nebraska Secretary of State's Record Retention Schedules applicable to the district will be destroyed unless it is first saved in a retrievable, digital format. This includes only records required to be kept by the applicable Retention Schedules and "student records" as defined by state and federal law, and this policy does not prohibit the district from following its record expungement procedures for all other records.

Students or their parents, guardians, teachers, counselors, or school administrators shall have access to the school's files or records maintained concerning themselves or their students. For purposes of this policy, "teachers" include paraeducators and volunteers who are providing educational services to a student on behalf of the School District. A school official may access, maintain, and use education records containing personally identifiable information (PII) when he or she has a legitimate educational interest in such. "School official" includes any agent, volunteer, or contractor performing an institutional service or function for which the school would otherwise use its own employees and who is under the school district's direct control with respect to their access to, maintenance of, and use of PII from student records. For example, a school official may include, but would not be limited to, a teacher or other educator, administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); school board member; volunteer; contractor or consultant who, while not employed by the school, performs an institutional service or function for which the school would otherwise use its own

employees and who is under the direct control of the school with respect to the use and maintenance of PII from education records, such as an attorney, representative of the district's insurance providers, auditor, medical consultant, therapist, or a third-party website operator who has contracted with the school district or its agent to offer online programs for the benefit of students and/or the district; members of law enforcement acting on behalf of the school district; a parent or student volunteering to serve on an official committee, such as a disciplinary or grievance committee; or a parent, student, or other volunteer assisting another school official in performing his or her tasks. A school official typically has a "legitimate educational interest" if the official needs to review an education record in order to fulfill a school-related professional, contractual, statutory, or regulatory responsibility.

All disciplinary material shall be removed and destroyed upon the pupil's graduation or after the pupil's continuous absence from the school for a period of three years, and after authorization is given by the State Records Board pursuant to state law. Upon request, the school district will disclose education records without consent to officials of another school district in which a student seeks or intends to enroll.

Outside agencies such as physicians, probation officers, psychologists, child guidance clinics, and other agencies concerned with child welfare who are working directly with a child may have access to information pertaining to that child with written parental consent or upon issuance of a valid court order.

The school district shall share student data, records, and information with school districts, educational service units, learning communities, and the State Department of Education to the fullest extent practicable unless otherwise prohibited by law. This includes sharing information with the Department of Education necessary to comply with the requirement of state law that all third-year high school students take a college entrance exam. Any redisclosure of information related to the administration of this exam shall be governed by the agreement between the Nebraska Department of Education and the third-party testing company.

Each year, the school district will notify parents and guardians of their rights under this policy and the Family Educational Rights and Privacy Act.

Adopted on: 12-14-20
Revised on: _____
Reviewed on: _____

5016 Student Records

The school district shall manage student records and reports as is necessary for effective administration and in compliance with law. In general "student records" shall not include transitory communications such as email, text messages, handwritten communication between school and home, and the like, and these items will not generally be maintained by the district. "Student records" also shall not include any records created and maintained by the district's law enforcement unit for a law enforcement purpose.

[OPTION 1] For purposes of the district's compliance with state and federal law, and subject to the limitations in the paragraph above, the district "maintains" only those student records which are reduced to paper or physical format and placed within a student's file in the district's central offices or in the file pertaining to the student's special education or Section 504 services. Records which can be printed in paper form must be printed in order to be "maintained." Other records such as video recordings, which constitute student records, must be reduced to a physical medium in order to be "maintained." For example, a video must be put on a compact disk or other compatible hardware and placed within the student's file to be "maintained."

[OPTION 2] For purposes of the district's compliance with state and federal law, and subject to the limitations in the paragraph above, the district "maintains" student records which are printed and kept in the student's physical file or which school district staff have intentionally saved within the official school district digital student information system that specifically identifies the student for whom those records are maintained. The school district may also use learning management systems, which deliver and manage instructional content. The school district maintains student records within its student information system but not in its learning management system. The official school district student information system is _____ **[INSERT YOUR SYSTEM, E.G. POWERSCHOOL, INFINITE CAMPUS, ETC.]**

[OPTION 3] For purposes of the district's compliance with state and federal law, and subject to the limitations in the paragraph above, the district "maintains" as "student records" all records, files, and documents which are located in any format and within any storage unit of the district, whether in hard copy, digital, or otherwise.

Each building principal will assign responsibilities for the preparation and

maintenance of records and will ensure compliance with the applicable federal and state laws, regulations, and record retention schedules regarding their storage and use in the building. No "student record" or record required to be retained by the Nebraska Secretary of State's Record Retention Schedules applicable to the district will be destroyed unless it is first saved in a retrievable, digital format. This includes only records required to be kept by the applicable Retention Schedules and "student records" as defined by state and federal law, and this policy does not prohibit the district from following its record expungement procedures for all other records.

Students or their parents, guardians, teachers, counselors, or school administrators shall have access to the school's files or records maintained concerning themselves or their students. For purposes of this policy, "teachers" include paraeducators and volunteers who are providing educational services to a student on behalf of the School District. A school official may access, maintain, and use education records containing personally identifiable information (PII) when he or she has a legitimate educational interest in such. "School official" includes any agent, volunteer, or contractor performing an institutional service or function for which the school would otherwise use its own employees and who is under the school district's direct control with respect to their access to, maintenance of, and use of PII from student records. For example, a school official may include, but would not be limited to, a teacher or other educator, administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); school board member; volunteer; contractor or consultant who, while not employed by the school, performs an institutional service or function for which the school would otherwise use its own employees and who is under the direct control of the school with respect to the use and maintenance of PII from education records, such as an attorney, representative of the district's insurance providers, auditor, medical consultant, therapist, or a third-party website operator who has contracted with the school district or its agent to offer online programs for the benefit of students and/or the district; members of law enforcement acting on behalf of the school district; a parent or student volunteering to serve on an official committee, such as a disciplinary or grievance committee; or a parent, student, or other volunteer assisting another school official in performing his or her tasks. A school official typically has a "legitimate educational interest" if the official needs to review an education record in order to fulfill a school-related professional, contractual, statutory, or regulatory responsibility.

All disciplinary material shall be removed and destroyed upon the pupil's graduation or after the pupil's continuous absence from the school for a period of three years, and after authorization is given by the State Records

Board pursuant to state law. Upon request, the school district will disclose education records without consent to officials of another school district in which a student seeks or intends to enroll.

Outside agencies such as physicians, probation officers, psychologists, child guidance clinics, and other agencies concerned with child welfare who are working directly with a child may have access to information pertaining to that child with written parental consent or upon issuance of a valid court order.

The school district shall share student data, records, and information with school districts, educational service units, learning communities, and the State Department of Education to the fullest extent practicable unless otherwise prohibited by law. This includes sharing information with the Department of Education necessary to comply with the requirement of state law that all third-year high school students take a college entrance exam. Any redisclosure of information related to the administration of this exam shall be governed by the agreement between the Nebraska Department of Education and the third-party testing company.

Each year, the school district will notify parents and guardians of their rights under this policy and the Family Educational Rights and Privacy Act.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5017

Routine Directory Information

The school district shall disclose the following as routine directory information pertaining to any past, present or future student who is, has been, or will be regularly enrolled in the district.

- Name and grade
- Name of parent and/or guardian
- Address
- Telephone number, including the student's cell phone number
- E-mail address
- Date and place of birth
- Dates of attendance
- The image or likeness of students in pictures, videotape, film or other medium
- Major field of study
- Participation in activities and sports
- Degrees and awards received
- Social media usernames or handles
- Weight and height of members of athletic teams
- Most recent previous school attended
- Certain class work which may be published onto the Internet
- Classroom assignment and/or home room teacher
- Student ID number, user ID, or other unique personal identifier used by the student for purposes of accessing or communicating in electronic systems, but only if the identifier cannot be used to gain access to education records except when used in conjunction with one or more factors that authenticate the user's identity, such as a personal identification number (PIN), password, or other factor known or possessed only by authorized user.

Directory information does not include a student's social security number.

Upon request, the district will provide military recruiters and institutions of higher education with the names, addresses, and telephone numbers of high school students unless a student's parents have notified the district in writing that they do not want this information disclosed without their prior written consent. Military recruiters will be granted the same access to a student in a high school grade as is provided to postsecondary educational institutions or to prospective employers of such students.

Within 30 days prior to or following the commencement of each school year

and, for a new student who enrolls after the commencement of a school year, within 30 days following such enrollment, the district will notify parents and guardians each year of their rights under this policy and the Family Educational Rights and Privacy Act. Parents will be given an opportunity to prevent the release of this directory information by filing a written objection with the district.

When a student reaches 18 years of age, the permission or consent required of and the rights accorded to the parents or guardians of such student under this policy shall only be required of and accorded to such student. Within 30 days prior to or following the commencement of each school year and, for a new student who enrolls after the commencement of a school year, within 30 days following such enrollment, each school district shall notify each student who is at least 18 years of age or who will reach 18 years of age during such school year of (1) the option to make a written request to the school district that routine directory information for such student not be released in response to a request made by a military recruiter without such student's written consent and (2) that any such request made previously by a parent or guardian for such student expires upon the student reaching 18 years of age.

Adopted on: 12-14-20
Revised on: _____
Reviewed on: _____

5017 Routine Directory Information

The school district shall disclose the following as routine directory information pertaining to any past, present or future student who is, has been, or will be regularly enrolled in the district.

- Name and grade
- Name of parent and/or guardian
- Address
- Telephone number, including the student's cell phone number
- Email address
- Date and place of birth
- Dates of attendance
- The image or likeness of students in pictures, videotape, film or other medium
- Major field of study
- Participation in activities and sports
- Degrees and awards received
- Social media usernames or handles
- Weight and height of members of athletic teams
- Most recent previous school attended
- Certain class work which may be published onto the Internet
- Classroom assignment and/or home room teacher
- Student ID number, user ID, or other unique personal identifier used by the student for purposes of accessing or communicating in electronic systems, but only if the identifier cannot be used to gain access to education records except when used in conjunction with one or more factors that authenticate the user's identity, such as a personal identification number (PIN), password, or other factor known or possessed only the authorized user.

Directory information does not include a student's social security number.

Upon request, the district will provide military recruiters and institutions of higher education with the names, addresses, and telephone numbers of high school students unless a student's parents have notified the district in writing that they do not want this information disclosed without their prior written consent. Military recruiters will be granted the same access to a student in a high school grade as is provided to postsecondary educational institutions or to prospective employers of such students.

Within 30 days prior to or following the commencement of each school year and, for a new student who enrolls after the commencement of a school year, within 30 days following such enrollment, the district will notify parents and guardians each year of their rights under this policy and the Family Educational Rights and Privacy Act. Parents will be given an opportunity to prevent the release of this directory information by filing a written objection with the district.

When a student reaches 18 years of age, the permission or consent required of and the rights accorded to the parents or guardians of such student under this policy shall only be required of and accorded to such student. Within 30 days prior to or following the commencement of each school year and, for a new student who enrolls after the commencement of a school year, within 30 days following such enrollment, each school district shall notify each student who is at least 18 years of age or who will reach 18 years of age during such school year of (1) the option to make a written request to the school district that routine directory information for such student not be released in response to a request made by a military recruiter without such student's written consent and (2) that any such request made previously by a parent or guardian for such student expires upon the student reaching 18 years of age.

Adopted on: _____
Revised on: _____
Reviewed on: _____

5019
Communicating with Parents

Parents shall be kept informed of student progress, grades, and attendance through report cards, progress reports, and parent/teacher conferences. The school district will notify parents if their students are failing or close to failing, either through communication from the school or through parental access to the district's student information system. The school district will endeavor to notify parents of failing students prior to entry of the failing grade on the student's report card. Parents will also be notified of their student's possible failure to meet graduation requirements. Other pertinent information will be communicated to parents by mail, electronic communication, telephone calls, by personal contact or other appropriate method. Official transcripts of student progress, grades, and attendance will be sent to other school systems upon the student's transfer when the district receives a written request signed by the student's parent or guardian or upon being notified that the student has enrolled in another school. By providing the school district with their telephone number(s), parents agree to receive notifications from the school district's automatic notification system.

Adopted on: _____
Revised on: _____
Reviewed on: _____

5019
Communicating with Parents

Parents shall be kept informed of student progress, grades, and attendance through report cards, progress reports, and parent/teacher conferences. The school district will notify parents if their students are failing or close to failing, either through communication from the school or through parental access to the district's student information system. The school district will endeavor to notify parents of failing students prior to entry of the failing grade on the student's report card. Parents will also be notified of their student's possible failure to meet graduation requirements. Other pertinent information will be communicated to parents by mail, electronic communication, telephone calls, by personal contact or other appropriate method. Official transcripts of student progress, grades, and attendance will be sent to other school systems upon the student's transfer when the district receives a written request signed by the student's parent or guardian or upon being notified that the student has enrolled in another school. By providing the school district with their telephone number(s), parents agree to receive notifications from the school district's automatic notification system.

Adopted on: 12-14-20
Revised on: _____
Reviewed on: _____

5020

Rights of Custodial and Non-Custodial Parents

The school district will honor the parental rights of natural and adoptive parents unless those rights have been altered by a court.

The term "custodial parent" refers to a biological or adoptive parent to whom a court has given primary physical and legal custody of a child, and a person such as a caseworker or foster parent to whom a court has given legal custody of a child.

The district will not restrict the access of custodial and non-custodial parents to their students and their students' records, unless the district has been provided a copy of a court order that unambiguously prohibits access to the records or child by either parent. If the district is provided such a court order, school officials will follow the directives set forth in the order.

The district will provide the custodial parent with routine information about his or her child, including notification of conferences. The district will not provide the non-custodial parent with such information on a routine basis, but will provide it upon the non-custodial parent's request unless it has been denied by the courts.

A non-custodial parent who wishes to attend conferences regarding his or her child will be provided information about conference times so both parents may attend a single conference. The district is not required to schedule separate conferences if both parents have been previously informed of scheduled conference times.

If either or both parents' behavior is disruptive, staff members may terminate a conference and reschedule it with appropriate modifications or expectations.

Adopted on: 12-14-20
Revised on: _____
Reviewed on: _____

5020
Rights of Custodial and Non-Custodial Parents

The school district will honor the parental rights of natural and adoptive parents unless those rights have been altered by a court.

The term “custodial parent” refers to a biological or adoptive parent to whom a court has given primary physical and legal custody of a child, and a person such as a caseworker or foster parent to whom a court has given legal custody of a child.

The district will not restrict the access of custodial and non-custodial parents to their students and their students’ records, unless the district has been provided a copy of a court order that unambiguously prohibits access to the records or child by either parent. If the district is provided such a court order, school officials will follow the directives set forth in the order.

The district will provide the custodial parent with routine information about his or her child, including notification of conferences. The district will not provide the non-custodial parent with such information on a routine basis, but will provide it upon the non-custodial parent’s request unless it has been denied by the courts.

A non-custodial parent who wishes to attend conferences regarding his or her child will be provided information about conference times so both parents may attend a single conference. The district is not required to schedule separate conferences if both parents have been previously informed of scheduled conference times.

If either or both parents’ behavior is disruptive, staff members may terminate a conference and reschedule it with appropriate modifications or expectations.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5022

Investigations, Arrests, and Other Student Contact by Law Enforcement and Health and Human Services

The school district and its administrators and staff desire to maintain a positive working relationship with law enforcement officers and other representatives of governmental bodies in the discharge of their duties. However, this desire must be balanced against other equally important factors such as a student's legal rights, ensuring that a student's time spent in school is for education, and acknowledging that the school stands *in loco parentis* to the students.

"Law enforcement officer" means police officers, county sheriffs, state patrolmen, Health and Human Service workers, Child Protective Services workers, Office of Juvenile Services workers, probation officers, U.S. Immigration and Customs Enforcement (ICE) agents, Federal Bureau of Investigations agents, or any other government investigatory workers.

"Parent" means the biological or adoptive mother or father, guardian, responsible relative, or any other person who has claimed legal or actual charge or control of the student pursuant to Nebraska law or Title 92 Nebraska Administrative Code Chapter 19.

Law enforcement officers are encouraged whenever possible to talk to a student away from the school before or after school hours so as to cause as little disruption as possible to the student's education.

Law enforcement officers may be called to the school at the request of school administration, or they may initiate contact with the school for their own purposes. Contact between the school and law enforcement officers on matters involving students shall be made through the office of the superintendent or building principal and the law enforcement officer. All reasonable attempts should be made to avoid embarrassing the student before his or her teachers and peers, and to avoid disrupting the student's and school's education program. Any questioning by law enforcement officers that is permitted should be conducted in a private room or area where confidentiality can be maintained. This should be an area removed from observation by or contact with other pupils and school personnel.

School staff shall promptly notify the superintendent when a student is questioned, arrested, or removed from school grounds by law enforcement officers.

School Related Criminal Activity

This section applies to alleged or suspected criminal activity that occurs on school grounds; in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee; or at a school-sponsored activity or athletic event.

Law enforcement officers will be allowed to contact and question students at school regarding school related criminal activity as provided below.

The building principal must be notified before a student may be questioned in school or taken from a classroom by law enforcement. The building principal should request identification of the officers, their affiliation with the identified law enforcement agency, and whether their purpose is to interview, interrogate, or take custody of the student.

The building principal will make reasonable attempts to contact a student's parent for their consent and/or presence before the student is interviewed. In the event that a parent cannot be contacted after reasonable attempts, the student will be questioned only if the law enforcement officer identifies emergency circumstances requiring immediate questioning. A building principal or designee shall be present for such questioning solely to further school purposes or avoid duplication of the investigative process. The student will be brought to a private room and the contact will be made out of sight of others as much as practicable.

If the student is suspected of criminal activity, it is the responsibility of the law enforcement officer to advise a student of his or her rights against self-incrimination.

The building principal shall document steps taken to notify parents, summarize the law enforcement activities, identify the actions taken by the District on behalf of the student, and any further contacts with law enforcement officer.

Non-School Related Criminal Activity

Law enforcement officials may not question students at school unless parental consent is obtained, or the law enforcement authorities have a warrant or court order.

Taking a Student into Custody

Law enforcement officers seeking custody of a student must contact the superintendent or building principal. The principal will request the arresting law enforcement officer to provide a copy of the arrest warrant, written parental consent, court order, or other document giving authority to take the student into legal custody. If there is no document presented, the principal should obtain the officer's name, badge number identifying the law enforcement agency, date, time, the reason for the arrest, and the place to which the student is reportedly being taken. Whenever practicable, the arrest or release of the student should be conducted in a location and in a manner that minimizes observation by others.

When a law enforcement officer removes a student from the school, the building principal will take immediate steps to notify the parent about the student's removal and the place to which the minor is reportedly being taken, except when a minor has been taken into custody as a victim of suspected child abuse.

Child Abuse and Neglect

When law enforcement officers seek to investigate reports of alleged child neglect or abuse regarding a student, the building principal shall obtain a proper identification from the authorities or officials. If a student interview is conducted on school grounds, the building principal or designee and such other school personnel as appropriate shall observe the interview.

If the law enforcement officer decides to remove the student from school, school officials shall provide the law enforcement authorities with the address and telephone number of the student's parent or guardian. The principal or other school official shall, as a condition of releasing the student to the law enforcement officer, require the officer to sign a statement certifying that the child is being removed from school premises because he or she is believed to be the victim of child abuse and that the officer understands and will comply with the legal requirements of NEB. REV. STAT. § 79-294.

Student Records

Student records will be shared with law enforcement officers only as allowed by state and federal law.

Adopted on: 12-14-20

Revised on: _____

Reviewed on: _____

5022
**Investigations, Arrests, and Other Student Contact by Law
Enforcement and Health and Human Services**

The school district and its administrators and staff desire to maintain a positive working relationship with law enforcement officers and other representatives of governmental bodies in the discharge of their duties. However, this desire must be balanced against other equally important factors such as a student's legal rights, ensuring that a student's time spent in school is for education, and acknowledging that the school stands *in loco parentis* to the students.

"Law enforcement officer" means police officers, county sheriffs, state patrolmen, Health and Human Service workers, Child Protective Services workers, Office of Juvenile Services workers, probation officers, U.S. Immigration and Customs Enforcement (ICE) agents, Federal Bureau of Investigations agents, or any other government investigatory workers.

"Parent" means the biological or adoptive mother or father, guardian, responsible relative, or any other person who has claimed legal or actual charge or control of the student pursuant to Nebraska law or Title 92 Nebraska Administrative Code Chapter 19.

Law enforcement officers are encouraged whenever possible to talk to a student away from the school before or after school hours so as to cause as little disruption as possible to the student's education.

Law enforcement officers may be called to the school at the request of school administration, or they may initiate contact with the school for their own purposes. Contact between the school and law enforcement officers on matters involving students shall be made through the office of the superintendent or building principal and the law enforcement officer. All reasonable attempts should be made to avoid embarrassing the student before his or her teachers and peers, and to avoid disrupting the student's and school's education program. Any questioning by law enforcement officers that is permitted should be conducted in a private room or area where confidentiality can be maintained. This should be an area removed from observation by or contact with other pupils and school personnel.

School staff shall promptly notify the superintendent when a student is questioned, arrested, or removed from school grounds by law enforcement officers.

School Related Criminal Activity

This section applies to alleged or suspected criminal activity that occurs on school grounds; in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee; or at a school-sponsored activity or athletic event.

Law enforcement officers will be allowed to contact and question students at school regarding school related criminal activity as provided below.

The building principal must be notified before a student may be questioned in school or taken from a classroom by law enforcement. The building principal should request identification of the officers, their affiliation with the identified law enforcement agency, and whether their purpose is to interview, interrogate, or take custody of the student.

The building principal will make reasonable attempts to contact a student's parent for their consent and/or presence before the student is interviewed. In the event that a parent cannot be contacted after reasonable attempts, the student will be questioned only if the law enforcement officer identifies emergency circumstances requiring immediate questioning. A building principal or designee shall be present for such questioning solely to further school purposes or avoid duplication of the investigative process. The student will be brought to a private room and the contact will be made out of sight of others as much as practicable.

If the student is suspected of criminal activity, it is the responsibility of the law enforcement officer to advise a student of his or her rights against self-incrimination.

The building principal shall document steps taken to notify parents, summarize the law enforcement activities, identify the actions taken by the District on behalf of the student, and any further contacts with law enforcement officer.

Non-School Related Criminal Activity

[OPTION 1] Law enforcement officials may not question students at school unless parental consent is obtained or the law enforcement authorities have a warrant or court order.

[OPTION 2] Law enforcement officials may not question students at school.

Taking a Student into Custody

Law enforcement officers seeking custody of a student must contact the superintendent or building principal. The principal will request the arresting law enforcement officer to provide a copy of the arrest warrant, written parental consent, court order, or other document giving authority to take the student into legal custody. If there is no document presented, the principal should obtain the officer's name, badge number identifying the law enforcement agency, date, time, the reason for the arrest, and the place to which the student is reportedly being taken. Whenever practicable, the arrest or release of the student should be conducted in a location and in a manner that minimizes observation by others.

When a law enforcement officer removes a student from the school, the building principal will take immediate steps to notify the parent about the student's removal and the place to which the minor is reportedly being taken, except when a minor has been taken into custody as a victim of suspected child abuse.

Child Abuse and Neglect

When law enforcement officers seek to investigate reports of alleged child neglect or abuse regarding a student, the building principal shall obtain a proper identification from the authorities or officials. If a student interview is conducted on school grounds, the building principal or designee and such other school personnel as appropriate shall observe the interview.

If the law enforcement officer decides to remove the student from school, school officials shall provide the law enforcement authorities with the address and telephone number of the student's parent or guardian. The principal or other school official shall, as a condition of releasing the student to the law enforcement officer, require the officer to sign a statement certifying that the child is being removed from school premises because he or she is believed to be the victim of child abuse and that the officer

understands and will comply with the legal requirements of NEB. REV. STAT. § 79-294.

Student Records

Student records will be shared with law enforcement officers only as allowed by state and federal law.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5023 Student Illness

Students who suffer from a significant illness which has an actual or expected duration of six months or more may be eligible for accommodations and supports under Section 504 of the Rehabilitation Act or under the Individuals with Disabilities in Education Act. The school will provide accommodations to students who are returning to school after a prolonged absence due to illness, including pediatric cancer, through a 504 plan or an IEP, as appropriate. The student's plan will include informal or formal accommodations, modifications of curriculum and monitoring by medical or academic staff as determined by the student's IEP team or 504 committee. Parents and staff will engage in ongoing communication about the needs of a student who is facing these circumstances.

Students who become ill at school will be sent to the building office where the school nurse or other school employee will determine the appropriate response. When a child is too ill to remain at school, a school employee will contact the child's parent(s) and make arrangements for the child to be picked up or sent home. If an illness or injury requires immediate medical attention, school officials shall attempt to contact the child's parent(s) regarding treatment for the child. If the parents cannot be contacted, school officials may have the child treated by an available physician. Students who show symptoms of a contagious disease may be sent home, and the district may require a physician's statement before allowing such students to return to school.

Parents must complete an emergency information card for each child enrolled in the district. The card should list the family physician's name, where parents or a responsible adult can be located, and any necessary emergency instructions.

Adopted on: 12.14.20
Revised on: _____
Reviewed on: _____

5023 Student Illness

Students who suffer from a significant illness which has an actual or expected duration of six months or more may be eligible for accommodations and supports under Section 504 of the Rehabilitation Act or under the Individuals with Disabilities in Education Act. The school will provide accommodations to students who are returning to school after a prolonged absence due to illness, including pediatric cancer, through a 504 plan or an IEP, as appropriate. The student's plan will include informal or formal accommodations, modifications of curriculum and monitoring by medical or academic staff as determined by the student's IEP team or 504 committee. Parents and staff will engage in ongoing communication about the needs of a student who is facing these circumstances.

Students who become ill at school will be sent to the building office where the school nurse or other school employee will determine the appropriate response. When a child is too ill to remain at school, a school employee will contact the child's parent(s) and make arrangements for the child to be picked up or sent home. If an illness or injury requires immediate medical attention, school officials shall attempt to contact the child's parent(s) regarding treatment for the child. If the parents cannot be contacted, school officials may have the child treated by an available physician. Students who show symptoms of a contagious disease may be sent home, and the district may require a physician's statement before allowing such students to return to school.

Parents must complete an emergency information card for each child enrolled in the district. The card should list the family physician's name, where parents or a responsible adult can be located, and any necessary emergency instructions.

Adopted on: _____

Revised on: _____

Reviewed on: _____