MINUTES OF BOARD OF EDUCATION
South Platte School District #95
Regular Board Meeting July 13, 2026 7:00 PM

President Van Zee called to order the Regular Board Meeting of the school board at 7:16 PM with board members: **Present:** Brian Armstrong, Adam Hayward, Amy Stanley, Tim Van Zee, **Absent:** Matt Adams, Duane Duncan. Matt Adams is excused. **Present:** Duane Duncan. Matt Adams is excused. Duane Duncan arrived at 7:17pm. Also present were Superintendent David Spencer, Principal Nick Brost and Business Manager Lisa Wilson. Notice of the meeting was published in the Keith County News, online and available at the office.

The Pledge of Allegiance was recited and President Van Zee made note of the Open Meetings Act poster that is on display in the meeting room.
Motion by Adam Hayward seconded by Brian Armstrong to approve the consent agenda as presented: A. Confirmation of the last regular meeting minutes B. Financial Reports C. Treasurer's Report D. Claims: General Fund E. Claims: Building/Bond/Depreciation Fund (if any). Motion carried.
Matt Adams: Absent, Duane Duncan: Absent, Tim Van Zee: yes, Adam Hayward: yes, Amy Stanley: yes, Brian Armstrong: yes
CLAIMS: ACT Finance, 699.00; Activity Fund - South Platte Schools, 15,000.00; All Team Sportswear, 164.00; Amazon Capital Services, Inc., 4,406.94; ASPI Solutions, Inc., 500.00; Big Springs Truck and Travel, 57.48; Black Hills Energy, 561.85; Blick Art Materials, 41.62; Card Service Center, 2,272.36; Carlson Electric, 1,551.12; Century Link, 702.46; CNA Surety, 100.00; Cross, K, 74.33; Detmer, M, 550.00; Eakes, Inc., 1,580.06; Ecolab, 71.40; EduTrak, LLC, 189.90; ESU 16, 499.00; Hill, J, 55.97; Hometown Leasing, 2,880.33; Huff, K, 357.81; Julesburg Advocate, 58.24; Keith Co. News, 179.49; KSB School Law, 82.00; Lakeshore Learning, 762.40; LaQuinta by Wyndham Kearney, 279.90; Learning Without Tears, 306.30; McGraw-Hill LLC, 874.83; Mid-American Research, 250.17; Midwest Floor Specialists, Inc., 2,840.00; Ne Rural Community Schools, 850.00; Nebraska Council School Administrators, 300.00; Nebraska PrintWorks LLC, 266.18; NPPD (Nebraska Public Power District), 4,000.00; NPPD MLBRY Acct, 77.55; NPPD Plum 2 Acct, 52.63; PSCB Development dba RAS Technology Consultants, Inc., 450.00; Reese Mechanical, 1,350.00; Schneider, D, 457.20; School Outfitters, 554.91; Software Unlimited Inc., 8,400.00; Teacher Synergy LLC, 2,875.00; Time Management System (TMS), 1,488.00; Unum - Colonial Life Insurance Company, 1,603.21; Van Horn, Patsy, 720.00; Verizon Wireless, 176.31; Village Of Big Springs, 2,166.50; Virco, Inc, 1,310.40; Wage Works, Inc., 164.00; WEX Bank, 1,617.99; Wiest Hardware, 67.95; Wilson, Gabriel, 280.00, Payroll: 282,195.84; Building Fund: A-L Tree Service, 4,000.00; Van Zee Heating and Air, 15,427.62.
COMMITTEE REPORTS: EDUCATION: There is a mandatory reporter training available in Ogallala. TRANSPORTATION: The charter bus is in Grant.
Mr. Nick Brost's Principal's Report: Coaches and athletes are busy with summer camps, open gym and summer weights. Thank you to all of our coaches for the time they have spent working with our students during the summer. Activity schedules for 2026-27 are complete. Mrs. Cross has been updating the Butterfly Garden. It is in full bloom and several pollinators have visited. The custodial staff has been working to get our building and grounds ready for students to return in August. Our activity calendar has been moved to Bound for the 2026-27 school year. Denise,

Mrs. Starostka and Mr. Brost attended a PowerSchool Rollover day at ESU16 in Ogallala. Upcoming Dates: July 19-22 - Coaches Clinic; July 29-31 - Administrator Days in Kearney; August 10 - First day of Fall Practice; August 17 - First day of school; August 27 - First Cross Country meet at Benkelman; August 28 - First VB and FB games at Wallace.
Mr. David Spencer's Superintendent's Report: The NHS Blood Drive June 25 was a success. The Non-Public SPED Meeting was held June 23, 2026. There was a wrestling room update. State Reports are being filed, thanks to Denise for the hard work getting those filed. Area Membership Meetings will be held on Wednesday, September 2 in North Platte. Classroom updates are coming along. The AR program will be moved to the Beanstack program.
There was discussion about a Superintendent evaluation tool. Motion by Adam Hayward seconded by Amy Stanley to move forward with the NASB Standard Superintendent Evaluation Tool. Motion carried.
Matt Adams: Absent, Amy Stanley: yes, Brian Armstrong: yes, Adam Hayward: yes, Duane Duncan: yes, Tim Van Zee: yes
There was a discussion about the School Wellness Policy #5052 and the Tri-Annual Wellness Policy. Motion by Amy Stanley seconded by Duane Duncan to adopt the School Wellness Policy #5052 and Tri-Annual Wellness Assessment. Motion carried.
Matt Adams: Absent, Adam Hayward: yes, Brian Armstrong: yes, Tim Van Zee: yes, Duane Duncan: yes, Amy Stanley: yes
There was discussion about the four-day school week. Back to School Night will be Tuesday, August 11, 2026.
There was discussion about the KSB Policy Updates. Motion by Adam Hayward seconded by Duane Duncan to adopt KSB policies as recommended with presented changes to 5001 and 5003. Motion carried.
Matt Adams: Absent, Tim Van Zee: yes, Duane Duncan: yes, Amy Stanley: yes, Brian Armstrong: yes, Adam Hayward: yes
There was discussion about cameras in the building. This item was tabled until the next meeting.
There was discussion about the 2026-27 Student, Activities and Staff Handbooks. Motion by Brian Armstrong seconded by Amy Stanley to adopt the 2026-27 Student, Activities and Staff Handbooks with changes as discussed. Motion carried.
Matt Adams: Absent, Tim Van Zee: yes, Duane Duncan: yes, Amy Stanley: yes, Brian Armstrong: yes, Adam Hayward: yes
There was a discussion about the 2026-27 Sandhills Athletic Trainer Contract. Motion by Brian Armstrong seconded by Duane Duncan to accept the Sandhills Athletic Trainer agreement for 2026-27. Motion carried.
Matt Adams: Absent, Amy Stanley: yes, Brian Armstrong: yes, Adam Hayward: no, Tim Van Zee: yes, Duane Duncan: yes
There was discussion about the annual audit. Motion by Amy Stanley seconded by Adam Hayward to accept Rauner & Associates PC audit proposal 14,595. Motion carried.
Matt Adams: Absent, Tim Van Zee: yes, Duane Duncan: yes, Adam Hayward: yes, Amy Stanley: yes, Brian Armstrong: yes
There was a discussion about summer projects to paint the wrestling room by Zink Painting. Motion by Amy Stanley seconded by Brian Armstrong to accept the bid by Zink Painting for the wrestling room for $9,800. Motion carried.
Matt Adams: Absent, Brian Armstrong: yes, Duane Duncan: yes, Tim Van Zee: yes, Amy Stanley: yes, Adam Hayward: no

Review the minutes.
There was no executive session.
The next regular meeting of the SPBOE will be August 10, 2026 at 7:00 PM.
Motion by Adam Hayward seconded by Brian Armstrong to adjourn the meeting. Motion carried.
Matt Adams: Absent, Duane Duncan: yes, Brian Armstrong: yes, Tim Van Zee: yes, Amy Stanley: yes, Adam Hayward: yes

The meeting was adjourned at 8:40 AM.

Adam Hayward, Secretary

MINUTES OF BOARD OF EDUCATION
South Platte School District #95
Regular Board Meeting June 8, 2026 7:00 PM

President Van Zee called to order the Regular Board Meeting of the school board at 7:00 PM with board members: **Present:** Matt Adams, Brian Armstrong, Adam Hayward, Tim Van Zee, **Absent:** Duane Duncan, Amy Stanley. **Present:** Duane Duncan. **Present:** Amy Stanley. Duncan arrived at 7:01 PM; Stanley arrived at 7:08 PM. Also present were Superintendent David Spencer, Principal Nick Brost and Business Manager Lisa Wilson. Notice of the meeting was published in the Keith County News, online and available at the office.

The Pledge of Allegiance was recited and President Van Zee made note of the Open Meetings Act poster that is on display in the meeting room.

Motion by Brian Armstrong seconded by Matt Adams to approve the consent agenda as presented: A. Confirmation of the last regular meeting minutes B. Financial Reports C. Treasurer's Report D. Claims: General Fund E. Claims: Building/Bond/Depreciation Fund (if any). Motion carried.
Amy Stanley: Absent, Brian Armstrong: yes, Matt Adams: yes, Tim Van Zee: yes, Adam Hayward: yes, Duane Duncan: Abstain (With Conflict)

Claims: A-Z Sprinklers, 1,181.50; Activity Fund - South Platte Schools, 100.00; Amazon Capital Services, Inc., 2,328.10; Apple Computer, Inc., 10,376.00; Black Hills Energy, 1,100.00; Brost, N, 1,292.40; Candlewood Suites, 1,392.00; Card Service Center, 681.96; Carolina Biological Supply Company, 387.69; Carson-dellosa Publishing Co, 23.99; Century Link, 704.12; Duncan AG & Auto Repair, 2,013.21; ESU 16, 14,525.13; Flinn Scientific, Inc., 545.38; Hometown Leasing, 2,880.33; Hot Lunch Account, 346.00; Hot Lunch, 598.50; Huskerland Preps/ON3, 119.99; Ideal Linen Supply, 378.13; JWPepper, 209.97; Keith Co. News, 107.38; KSB School Law, 1,500.00; Mead Lumber, 13.95; Moorhead, D, 35.53; Nebraska Council School Administrators, 235.00; NPPD (Nebraska Public Power District), 2,570.00; NPPD MLBRY Acct, 77.55; NPPD Plum 2 Acct, 52.63; Really Good Stuff, 52.15; S & W Auto Supply, 659.85; Snell Services, Inc., 1,582.44; Spencer, D, 570.24; Themes & Variations Inc., 200.00; Unum - Colonial Life Insurance Company, 1,633.93; Van Horn, P, 1,320.00; Verizon Wireless, 181.07; Village Of Big Springs, 1,803.90; Wage Works, Inc., 164.00; WEX Bank, 3,222.04; Whipple, B, 550.00; Wiest Hardware, 428.93; Wilson, G, 75.00; Yanda's Music & Pro Audio, 69.00; Payroll: 324,812.01; Building Fund Claims: Essink, Ryan, 18,719.64; Brent Mollendor Construction, LLC, 5,500.00; Freedom Construction and Painting, 9,000.00.

COMMITTEE REPORTS: BUILDING AND GROUNDS: Flooring for the hallways and gym, electrical crews, plumbing crews have been here working on various projects and carpet will be completed soon. EDUCATION: The School Law Seminar is June 10-11 in Kearney. The Area Membership Meetings are this fall and the closest one for us is Wednesday, September 2 in North Platte if any board members would like to be registered.

Mr. Nick Brost's Principal's Report: Congratulations to the HS Track students who concluded their season. There were 18 students out for track and over 100 personal bests set during the season. Jayla Paulsen competed in the High Jump and 800m at the State Track meet. Jayla set the school record in the 800m at Districts. Summer activities are underway with weight room, camps and open gyms. Drake Arensdorf placed 1st at a wrestling event in Florida. Drake was also

invited to Ohio to compete in the 100m and 400m races. South Platte hosted the 5th annual MAC vs MNAC basketball games. Thank you to all who helped organize and host the event. NSAA Activity Registrations are due July 1. The activity calendar has been moved to Bound for the 2026-27 school year. DC Group is on their trip. June 8 — gym closed for refinishing; July 19-22 - Coaches Clinic.

Mr. David Spencer's Superintendent's Report: The ESU 16 Cohort Groups finished their training on May 28th. The gym is closed June 8-22 for the floor to be refinished. The NHS Blood Drive is June 25. The Non-Public School Special Education Meeting is June 23, 2026. The playground is in need of new mulch. Mr. Spencer gave the board an update on the wrestling room.

There was a discussion about the School Wellness Policy #5052 and the Tri-Annual Assessment.

Mr. Spencer handed out the KSB policy updates to the board. The suggestion is to review these and adopt in July.

There was discussion about cameras in the classroom. The camera system has been tabled.

Classified staff was moved to executive session.

There was discussion about the 2026-27 Student, Activities and Staff Handbooks. The suggestion is to review these and adopt in July.

Review the minutes.

Motion by Brian Armstrong seconded by Matt Adams to go into executive session to discuss personnel at 8:39 PM. Motion carried.
Adam Hayward: yes, Duane Duncan: yes, Brian Armstrong: yes, Tim Van Zee: yes, Matt Adams: yes, Amy Stanley: yes
Motion by Amy Stanley seconded by Brian Armstrong to return to regular session after discussion personnel at 9:08 PM. Motion carried.
Adam Hayward: yes, Tim Van Zee: yes, Matt Adams: yes, Brian Armstrong: yes, Duane Duncan: yes, Amy Stanley: yes
Motion by Duane Duncan seconded by Amy Stanley to approve classified salaries as presented. Motion carried.
Matt Adams: yes, Tim Van Zee: yes, Brian Armstrong: yes, Duane Duncan: yes, Adam Hayward: yes, Amy Stanley: yes

The next regular meeting of the SPBOE will be July 13, 2026 at 7:00 PM.

Motion by Adam Hayward seconded by Amy Stanley to adjourn the meeting. Motion carried.
Tim Van Zee: yes, Matt Adams: yes, Duane Duncan: yes, Adam Hayward: yes, Brian Armstrong: yes, Amy Stanley: yes

The meeting was adjourned at 9:09 PM.

Adam Hayward, Secretary

Activity Fund Balance Report - Summary - Include Encumbrances

06/2026 - 06/2026

Regular; Beginning Month 06/2026; Processing Month 06/2026; Accounts to Include Accounts with Activity; Active Chart of Account Number True; Fund Balance Account 39 Records Selected; Fund Number 05

Fund: 05 STUDENT ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
05 704 1000	ATHLETICS	21,918.36	4,879.40	350.00	0.00	0.00	0.00	17,388.96
05 704 1010	CHEERLEADERS	5,138.68	0.00	1,900.00	0.00	0.00	0.00	7,038.68
05 704 1030	JH ATHLETIC FUND - MEMORIAL MONEY	3,530.00	0.00	0.00	0.00	0.00	0.00	3,530.00
05 704 3010	ART CLUB	243.84	0.00	0.00	0.00	0.00	0.00	243.84
05 704 3020	CROSS COUNTRY	759.23	0.00	0.00	0.00	0.00	0.00	759.23
05 704 3025	GOLF TEAM	188.42	0.00	0.00	0.00	0.00	0.00	188.42
05 704 3030	JR. HIGH BASKETBALL	53.63	0.00	0.00	0.00	0.00	0.00	53.63
05 704 3035	BOYS BASKETBALL TEAM	1,961.38	325.00	450.00	0.00	0.00	0.00	2,086.38
05 704 3037	GIRLS BASKETBALL TEAM	750.88	350.00	0.00	0.00	0.00	0.00	400.88
05 704 3040	SPEECH	1,175.57	0.00	0.00	0.00	0.00	0.00	1,175.57
05 704 3042	WRESTLING	361.31	0.00	0.00	0.00	0.00	0.00	361.31
05 704 3045	FOOTBALL TEAM	7,031.58	0.00	0.00	0.00	0.00	0.00	7,031.58
05 704 3047	VOLLEYBALL TEAM	4,180.09	1,200.00	400.00	0.00	0.00	0.00	3,380.09
05 704 3050	FFA	13,432.96	0.00	0.00	0.00	0.00	0.00	13,432.96
05 704 3056	SPANISH CLUB	1,510.91	0.00	0.00	0.00	0.00	0.00	1,510.91
05 704 3060	TRACK	214.35	0.00	0.00	0.00	0.00	0.00	214.35
05 704 3065	UNIFIED BOWLING	1,675.38	0.00	0.00	0.00	0.00	0.00	1,675.38
05 704 3080	FBLA	1,155.00	0.00	0.00	0.00	0.00	0.00	1,155.00
05 704 3090	QUIZ BOWL	365.67	0.00	0.00	0.00	0.00	0.00	365.67
05 704 4010	CLASS OF 2030	161.01	0.00	0.00	0.00	0.00	0.00	161.01
05 704 4011	CLASS OF 2031	(46.99)	0.00	0.00	0.00	0.00	0.00	(46.99)
05 704 4030	CLASS OF 2029	2,608.57	0.00	0.00	0.00	0.00	0.00	2,608.57
05 704 4070	CLASS OF2027	2,253.10	0.00	0.00	0.00	0.00	0.00	2,253.10
05 704 4075	CLASS OF 2026	468.02	0.00	0.00	0.00	0.00	0.00	468.02
05 704 4080	CLASS OF 2028	4,401.60	0.00	0.00	0.00	0.00	0.00	4,401.60
05 704 5010	MUSIC	3,227.63	0.00	0.00	0.00	0.00	0.00	3,227.63
05 704 5020	STUDENT ADVISORY COUNCIL FUND BALANCE	311.11	0.00	0.00	0.00	0.00	0.00	311.11
05 704 5030	STUCO	3,911.63	0.00	0.00	0.00	0.00	0.00	3,911.63
05 704 5035	AG STUDIES	1,242.81	0.00	0.00	0.00	0.00	0.00	1,242.81
05 704 5040	IND ART	5,515.79	0.00	0.00	0.00	0.00	0.00	5,515.79
05 704 5045	ONE ACT	6,432.36	0.00	0.00	0.00	0.00	0.00	6,432.36
05 704 5050	YEARBOOK	1,492.21	0.00	0.00	0.00	0.00	0.00	1,492.21
05 704 5055	MEDIA PRODUCTIONS	117.63	0.00	0.00	0.00	0.00	0.00	117.63
05 704 5080	LIFESKILLS	3,605.86	0.00	0.00	0.00	0.00	0.00	3,605.86
05 704 5090	FITNESS CENTER	5,490.69	0.00	40.00	0.00	0.00	0.00	5,530.69
05 704 6030	RECYCLE PROGRAM	5,454.88	0.00	0.00	0.00	0.00	0.00	5,454.88
05 704 6040	SPECIAL PROJECTS	15,151.76	(315.00)	100.00	0.00	0.00	0.00	15,566.76
05 704 6060	WRESTLING ROOM FUNDS	2,991.32	0.00	0.00	0.00	0.00	0.00	2,991.32
05 704 8000	BANK CHARGES/INTEREST	2,384.12	0.00	60.66	0.00	0.00	0.00	2,444.78
	Fund Total: 05	132,822.35	6,439.40	3,300.66	0.00	0.00	0.00	129,683.61

Batch Description: ACT. ACCT RECON 6.2026 **Processing Month:** 06/2026
Checking Account: 5ACTCFB STUDENT ACTIVITY CHECKING

Check/Reference Number	Description	Date	Amount
	Statement Balance	06/30/2026	138,896.98

Outstanding Checks

Check/Reference Number	Description	Date	Amount
9897	COLLIN SWEDBURG	01/07/2026	205.00
9928	COLLIN SWEDBURG	01/29/2026	205.00
9998	BOYD JOHN	03/18/2026	223.50
10027	EMILY STEGMAN	03/30/2026	227.00
10080	Amazon Capital Services, Inc.	05/15/2026	102.02
10100	YOUTH PROGRAMS, INC	06/02/2026	1,200.00
12102	FORT HAYS STATE UNIVERSITY	06/02/2026	500.00
100103	UNIVERSITY OF NE-LINCOLN	06/02/2026	500.00
100104	NJC MENS BASKETBALL	06/02/2026	325.00
100106	ADAMS MADISEN	06/19/2026	500.00
100107	JILLIAN FRERICHS	06/19/2026	500.00
100108	Walmart Business-Trevi-Pay	06/19/2026	225.85
100111	ALL TEAM SPORTSWEAR	06/22/2026	2,875.00
100112	NSAA	06/22/2026	1,625.00
		Total:	9,213.37

Statement Balance	Outstanding Total	Balance on Books	Cash Account Balance	Difference
138,896.98	(9,213.37)	129,683.61	129,683.61	0.00

Cleared Automatic Payment Total:	
Cleared Checks Total:	4,761.09
Cleared Direct Deposit Total:	
Cleared Void Total:	1,157.50
Cleared Cash Receipt Total:	4,300.66
Cleared Manual Journal Entries Total:	
Cleared Sales Journal Total:	

South Platte Public Schools | **Check Register by Type** | Page: 1
07/08/2026 5:44 PM | Voids Only; Journal Code CD; Void Date 06/30/2026, 06/19/2026 | User ID: DIM
Payee Type: Vendor **Check Type:** Check **Checking Account ID:** 5ACTCFB

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
9747	08/28/2025		X	06/30/2026	DRAMAPUBLI	DRAMATIC PUBLISHING	536.60
10078	05/07/2026		X	06/30/2026	RICHDASH	DASHLE RICHARDS	315.00
100109	06/19/2026		X	06/19/2026	HAUFMID	MRG HAUFF, LLC	305.90

Checking Account ID:	5ACTCFB	Void Total:	1,157.50	Total without Voids:	0.00
Check Type Total:	Check	Void Total:	1,157.50	Total without Voids:	0.00
Payee Type Total:	Vendor	Void Total:	1,157.50	Total without Voids:	0.00
	Grand Total:	Void Total:	1,157.50	Total without Voids:	0.00

South Platte Public Schools | **Cleared Checks Listing for Check Reconciliation** | Page: 1

07/08/2026 6:10 PM | Checks; Checking Account ID 5ACTCFB; Cleared Date 06/30/2026 | User ID: DIM

Checking Account ID: 5ACTCFB **Check Type: Check**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
10075	04/30/2026	X			BIGRPOP	BIG RED NEBRASKA POPCORN	205.00
10077	05/05/2026	X			BRADYHS	BRADY HS	60.00
10082	05/15/2026	X			CREEKVALLE	CREEK VALLEY HS	65.00
10084	05/15/2026	X			STEPHSSTUD	STEPH'S STUDIO	79.60
10086	05/15/2026	X			JACOBETH	Bethany Jacobs	46.05
10096	05/21/2026	X			HILTON	Hiltion Garden Inn	2,275.00
10098	05/22/2026	X			PAPERDIREC	Paper Direct	637.45
10099	05/22/2026	X			CHIESIGN	CHIEF SIGN CO, LLC	352.84
100101	06/02/2026	X			SPEECHWIRE	SPEECHWIRE TOURNAMENT SERVICES	85.00
100105	06/19/2026	X			VALENTINEG	VALENTINE GBB	350.00
1000110	06/22/2026	X			HAUFMID	MRG HAUFF, LLC	605.15

Check Type Total: Check	Count: 11	Void Total:	0.00	Total without Voids:	4,761.09
Checking Account Total: 5ACTCFB	Count: 11	Void Total:	0.00	Total without Voids:	4,761.09
Grand Total:	Count: 11	Void Total:	0.00	Total without Voids:	4,761.09

South Platte Public Schools | **Cash Receipt Listing - Summary** | Page: 1

07/08/2026 6:12 PM | Posted; Batch Description ACT. ACCT RECEIPTS 6.2026; Processing Month 06/2026 | User ID: DIM

Receipt Number	Received From ID/Name	Receipt Date	Description	Receipt Key	Amount
		06/03/2026	FITNESS CENTER - CANDY	3043	40.00
		06/03/2026	SCHOLARSHIP/VB FUNDS	3044	1,400.00
		06/15/2026	STATE TRACK ROOMS-CROSS	3045	350.00
		06/16/2026	CHEER VENMO FROM FUNDRAISER	3046	1,900.00
		06/30/2026	WILD WEST SOAPBOX DERBY	3047	450.00
		06/11/2026	TXF FROM GF-LEYTON PIANO	3048	100.00
		06/30/2026	JUNE 2026 INTEREST	3049	60.66
				Report Total:	4,300.66

	July 2026			
	Statement of Account Standing		**Cash on Hand as of**	
	(Current Month)			
			July 8, 2026	
June 30, 2026	**General Fund 01 Bank Bal Cash**	**$ 1,948,700.13**		
	General Fund Taxes & other funds Received (Month to date)	$ 34,442.32		
	Payroll Expenses (Total Current Month)	$ (282,195.84)		
	# Employees- 46 EE, 27 Payee Records			
	General Fund Expenses Current Month	$ (67,176.79)		
Total Payroll and Claims Gen Fund	-$349,372.63			
	General Fund O/S Checks			
July 8, 2026	**General Fund: CASH ON HAND**		**$ 1,633,769.82**	
June 30, 2026	Money Market Fund 01 Account: Bal Cash (Cash on Hand)		**$ 33,157.60**	1495.89(Int) July 8*
June 30, 2026	Cert of Deposit Gen Fund 01 from CFB (Cash on Hand)		**$ 150,000.00**	
June 30, 2026	Depreciation Account: Fund 02 Bal Cash (Cash on Hand)		**$ 66,562.05**	
June 30, 2026	Benefit Account Fund 03: Bal Cash (Cash on Hand)		**$ 7,583.57**	
June 30, 2026	Unemployment Account: Fund 03 Bal Cash (Cash on Hand)		**$ 31,015.74**	
June 30, 2026	FLEX Spending Account: Fund 03 Bal Cash (Cash on Hand)		**$ 8,628.30**	
			$ 1,495.89	*
June 30, 2026	**Activity Fund 05 Bank Balance**	**$ 138,896.98**		
	Activity Fund Rects - Unknown			
	Activity Fund Expenses - Unknown			
	Activity Fund Outstanding Checks	$ (9,213.37)		
July 8, 2026	**Act Fund: Available CASH ON HAND (ESTIMATE) See Official Activity Fund Report**		**$ 129,683.61**	
June 30, 2026	**Lunch Fund 06 Cash Bal**	$ 28,341.84		
	Lunch Fund Deposits Received to Date	$ -		
	Lunch Fund Expenses Current Month	$ -		
	Lunch Fund Payroll Reimbursement	$ (4,217.25)		
	Lunch Fund Outstanding Checks			
June 30, 2026	**Lunch Fund: CASH ON HAND**		**$ 24,124.59**	
June 30, 2026	**Bond Fund 07 Cash Bal**	$ 666,222.33		
	Bond Fund Taxes Received to Date	$ 2,641.91		
	Bond Fund O/S Claims	$ 2,641.91		
	Bond Fund Expenses Current Month	$ -		
July 8, 2026	**Bond Fund: CASH ON HAND**		**$ 671,506.15**	
June 30, 2026	**Building Fund 08 Cash Bal**	$ 125,053.85		
	Building Fund Taxes Received to Date	$ 602.49		
	Building Fund Expenses Current Month	$ (19,427.62)		
July 8, 2026	**Building Fund: CASH ON HAND**		**$ 106,228.72**	
July 8, 2026	**TOTAL CASH IN ALL BANKS**			**$2,909,967.04**

	June 2026			
	Statement of Account Standing		**Cash on Hand as of**	
	(Previous Month)			
			June 4, 2026	
May 31, 2026	**General Fund 01 Bank Bal Cash**	**$ 1,960,870.61**		
	General Fund Taxes & other funds Received (Month to date)			
	Payroll Expenses (Total Current Month)	$ (324,812.01)		
	# Employees- 58 EE, 30 Payee Records			
	General Fund Expenses Current Month	$ (58,288.99)		
Total Payroll and Claims Gen Fund	-$383,101.00			
	General Fund O/S Checks	$ (43,387.38)		
June 4, 2026	**General Fund: CASH ON HAND**		**$ 1,534,382.23**	
May 31, 2026	Money Market Fund 01 Account: Bal Cash (Cash on Hand)		**$ 33,119.85**	
May 31, 2026	Cert of Deposit Gen Fund 01 from CFB (Cash on Hand)		**$ 150,000.00**	
May 31, 2026	Depreciation Account: Fund 02 Bal Cash (Cash on Hand)		**$ 66,514.17**	
May 31, 2026	Benefit Account Fund 03: Bal Cash (Cash on Hand)		**$ 7,580.25**	
May 31, 2026	Unemployment Account: Fund 03 Bal Cash (Cash on Hand)		**$ 30,980.43**	
May 31, 2026	FLEX Spending Account: Fund 03 Bal Cash (Cash on Hand)		**$ 7,747.15**	
May 31, 2026	**Activity Fund 05 Bank Balance**	**$ 139,357.41**		
	Activity Fund Rects - Unknown			
	Activity Fund Expenses - Unknown			
	Activity Fund Outstanding Checks	$ (5,535.06)		
June 4, 2026	**Act Fund: Available CASH ON HAND (ESTIMATE) See Official Activity Fund Report**		**$ 133,822.35**	
May 31, 2026	**Lunch Fund 06 Cash Bal**	$ 31,261.36		
	Lunch Fund Deposits Received to Date	$ -		
	Lunch Fund Expenses Current Month	$ -		
	Lunch Fund Payroll Reimbursement	$ (6,552.30)		
	Lunch Fund Outstanding Checks	$ 1,745.85		
May 31, 2026	**Lunch Fund: CASH ON HAND**		**$ 26,454.91**	
May 31, 2026	**Bond Fund 07 Cash Bal**	$ 666,263.50		
	Bond Fund Taxes Received to Date			
	Bond Fund O/S Claims	$ (23,546.25)		
	Bond Fund Expenses Current Month	$ -		
June 4, 2026	**Bond Fund: CASH ON HAND**		**$ 642,717.25**	
May 31, 2026	**Building Fund 08 Cash Bal**	$ 153,111.33		
	Building Fund Taxes Received to Date			
	Building Fund Expenses Current Month	$ (18,719.64)		
June 4, 2026	**Building Fund: CASH ON HAND**		**$ 134,391.69**	
June 4, 2026	**TOTAL CASH IN ALL BANKS**			**$2,813,887.28**

	July 2026			
	Statement of Account Standing		**Cash on Hand as of**	
	(Previous Year)			
			July 8, 2025	
June 30, 2025	**General Fund 01 Bank Bal Cash**	**$ 1,841,845.30**		
	General Fund Taxes Received(Month to date) (Titlel/Grant REIMB)	$ 12,951.50		
	Payroll Expenses (Total Current Month)	$ (284,095.32)		
	# Employees- 49 EE, 31 Payee Records			
	General Fund Expenses Current Month	$ (51,096.54)		
Total Payroll and Claims Gen Fund	-$335,191.86			
	General Fund O/S Checks	$ (36,471.00)		
July 8, 2025	**General Fund: CASH ON HAND**		**$ 1,483,133.94**	
June 30, 2025	Money Market Fund 01 Account: Bal Cash (Cash on Hand)		**$ 78,764.61**	
June 30, 2025	Cert of Deposit Gen Fund 01 from CFB (Cash on Hand)		**$ 50,000.00**	
June 30, 2025	Depreciation Account: Fund 02 Bal Cash (Cash on Hand)		**$ 66,029.53**	
June 30, 2025	Benefit Account Fund 03: Bal Cash (Cash on Hand)		**$ 7,546.90**	
June 30, 2025	Unemployment Account: Fund 03 Bal Cash (Cash on Hand)		**$ 30,640.19**	
June 30, 2025	FLEX Spending Account: Fund 03 Bal Cash (Cash on Hand)		**$ 12,195.58**	
June 30, 2025	**Activity Fund 05 Bank Balance**	**$ 127,463.13**		
	Activity Fund Rects - Unknown			
	Activity Fund Expenses - Unknown			
	Activity Fund Outstanding Checks	$ (11,807.05)		
July 8, 2025	**Act Fund: Available CASH ON HAND (ESTIMATE) See Official Activity Fund Report**		**$ 115,656.08**	
June 30, 2025	**Lunch Fund 06 Cash Bal**	$ 20,331.27		
	Lunch Fund Deposits Received to Date	$ 46.00		
	Lunch Fund Expenses Current Month	$ (5,230.73)		
	Lunch Fund Payroll Reimbursement	$ (4,634.15)		
	Lunch Fund Outstanding Checks	$ (191.78)		
July 8, 2025	**Lunch Fund: CASH ON HAND**		**$ 10,320.61**	
June 30, 2025	**Bond Fund 07 Cash Bal**	$ 641,971.00		
	Bond Fund Taxes Received to Date	$ 508.92		
	Bond Fund O/S Claims	$ -		
July 8, 2025	**Bond Fund: CASH ON HAND**		**$ 642,479.92**	
June 30, 2025	**Building Fund 08 Cash Bal**	$ 89,559.77		
	Building Fund Taxes Received to Date	$ 54.83		
	Building Fund Expenses Current Month	$ (19,227.62)		
July 8, 2025	**Building Fund: CASH ON HAND**		**$ 70,386.98**	
July 8, 2025	**TOTAL CASH IN ALL BANKS**			**$2,613,000.34**

Payee Type: Vendor **Check Type: Automatic Payment** **Checking Account ID: 011GENFDAB**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
9137641	07/13/2026				AMAZCAPITA	Amazon Capital Services, Inc.	4,406.94
9137642	07/13/2026				BHENERGY	Black Hills Energy	561.85
9137643	07/13/2026				CARDSERV	Card Service Center	2,272.36
9137644	07/13/2026				NPPD	NPPD (Nebraska Public Power District)	4,000.00
9137645	07/13/2026				NPPDMLBRY	NPPD MLBRY Acct	77.55
9137646	07/13/2026				NPPDPLUM2	NPPD Plum 2 Acct	52.63
9137647	07/13/2026				UNUM	Unum - Colonial Life Insurance Company	1,603.21
9137648	07/13/2026				WEXBANK	WEX Bank	1,617.99
	Checking Account ID:		011GENFDAB		Void Total:	0.00 Total without Voids:	14,592.53
	Check Type Total:		Automatic Payment		Void Total:	0.00 Total without Voids:	14,592.53

Payee Type: Vendor **Check Type: Check** **Checking Account ID: 011GENFDAB**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
139248	07/13/2026				ALLTEA	ALL TEAM SPORTSWEAR	164.00
139249	07/13/2026				BOUND	ASPI Solutions, Inc.	500.00
139250	07/13/2026				BSTT	Big Springs Truck and Travel	57.48
139251	07/13/2026				BLICKART	Blick Art Materials	41.62
139252	07/13/2026				CARLSON	Carlson Electric	1,551.12
139253	07/13/2026				CNASURET	CNA Surety	100.00
139254	07/13/2026				EAKESOFFIC	Eakes, Inc./dba Eakes Office Solutions	1,580.06
139255	07/13/2026				ECOLAB	Ecolab	71.40
139256	07/13/2026				EDUTRAKLLC	EduTrak, LLC	189.90
139257	07/13/2026				ESU16	ESU 16	499.00
139258	07/13/2026				HILLJANE	Janet Hill	55.97
139259	07/13/2026				JULESB	Julesburg Advocate	58.24
139260	07/13/2026				KCN	Keith Co. News	179.49
139261	07/13/2026				LAQUINKEAR	LaQuinta by Wyndham Kearney	279.90
139262	07/13/2026				LEARNINGWI	Learning Without Tears	306.30
139263	07/13/2026				MARC	Mid-American Research	250.17
139264	07/13/2026				NRCSA	Ne Rural Community Schools	850.00
139265	07/13/2026				NCSA	Nebraska Council School Administrators	300.00
139266	07/13/2026				NPW	Nebraska PrintWorks LLC	266.18
139267	07/13/2026				PSCBDEVEL	Robert Stats	450.00
139268	07/13/2026				REESEMECHA	Reese Mechanical	1,350.00
139269	07/13/2026				SCHNEIDER	KEN SCHNEIDER	457.20
139270	07/13/2026				SCHOOLOUT	School Outfitters	554.91
139271	07/13/2026				VANHORN	Patsy Van Horn	720.00
139272	07/13/2026				VERIZON	Verizon Wireless	176.31
139273	07/13/2026				VIRCO	Virco, Inc	1,310.40
139274	07/13/2026				WIEST	Wiest Hardware	67.95
	Checking Account ID:		011GENFDAB		Void Total:	0.00 Total without Voids:	12,387.60
	Check Type Total:		Check		Void Total:	0.00 Total without Voids:	12,387.60

Payee Type: Vendor **Check Type: Direct Deposit** **Checking Account ID: 011GENFDAB**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
4298	07/13/2026				CENTLINK	Century Link	702.46
4299	07/13/2026				HOMETOWN	Hometown Leasing	2,880.33
4300	07/13/2026				WILSGABE	Gabriel Wilson	280.00
4301	07/13/2026				ACTFINANCE	ACT Finance	699.00
4302	07/13/2026				SPACTIACCO	Activity Fund - South Platte Schools	15,000.00
4303	07/13/2026				CROSKATH	Kathryn Cross	74.33
4304	07/13/2026				DETMMARG	Margaret Detmer	550.00
4305	07/13/2026				HUFFKACE	Kacey Huff	357.81
4306	07/13/2026				KSB	KSB School Law	82.00
4307	07/13/2026				LAKESHORE	Lakeshore Learning	762.40
4308	07/13/2026				MCGRAW	McGraw-Hill LLC	874.83
4309	07/13/2026				MIDWESTFLO	MIDWEST FLOOR SPECIALISTS, INC.	2,840.00
4310	07/13/2026				SUI	SOFTWARE UNLIMITED INC	8,400.00
4311	07/13/2026				TPT	Teacher Synergy LLC	2,875.00

Payee Type: Vendor **Check Type: Direct Deposit** **Checking Account ID: 011GENFDAB**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
4312	07/13/2026				TMS	Time Management System (TMS)	1,488.00
4313	07/13/2026				VILLAGEBS	Village Of Big Springs	2,166.50
4314	07/13/2026				HEALTHEQFL	Wage Works, Inc.	164.00

Checking Account ID:	011GENFDAB	Void Total:	0.00	Total without Voids:	40,196.66
Check Type Total:	Direct Deposit	Void Total:	0.00	Total without Voids:	40,196.66
Payee Type Total:	Vendor	Void Total:	0.00	Total without Voids:	67,176.79
	Grand Total:	Void Total:	0.00	Total without Voids:	67,176.79

07/09/2026 11:22 AM | Unposted; Batch Description 2607 Reg Claims July; Fund Number From AP Invoice 08 | User ID: LAW

Payee Type: Vendor **Check Type: Check** **Checking Account ID: 8BLDGFCF**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
1125	07/13/2026				ALTREE	A-L Tree Service	4,000.00
1126	07/13/2026				VANZEE	Van Zee Heating and Air	15,427.62

Checking Account ID:	8BLDGFCF	Void Total:	0.00	Total without Voids: 19,427.62
Check Type Total:	Check	Void Total:	0.00	Total without Voids: 19,427.62
Payee Type Total:	Vendor	Void Total:	0.00	Total without Voids: 19,427.62
	Grand Total:	Void Total:	0.00	Total without Voids: 19,427.62

2008
Meetings

The formation of policy is public business and will be conducted openly in accordance with the Nebraska Open Meetings Act.

1. Types of Meetings

    a. The board shall hold its regular meetings on or before the third Monday of each month.

    b. Special and emergency meetings may be called as provided by law.

    c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

2. Notice

Method of Publishing Notice of Meetings. The board will publish reasonable advanced notice of all meetings on its website. The notice will contain a statement that the current agenda is available for inspection at the Superintendent's office during normal business hours. The Superintendent or designee may but is not required to provide information about meetings in other ways, such as social media or posting notices in physical locations in the district.

Publication of Notice Method and Regular Meeting Schedule. Four times per year, in a newspaper of general circulation, the board will publish its regular meeting schedule, location of regular meetings, and the designated method of publishing meeting notices.

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 of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. 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 no later than the end of the next regular business day.

3. Minutes

a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.

b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session, and the record shall state how each member voted, or if the member was absent or not voting.

c. The meeting minutes shall be published on the school district's website within ten working days of the last meeting or prior to the next convened meeting, whichever occurs earlier. The minutes shall be available on the website for at least six months.

The Superintendent will make a copy of the Open Meetings Act available at all meetings.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

3003
Bidding for Construction, Remodeling, Repair, or Site Improvement

I. Applicability of this policy.

Construction and contracts undertaken with federal funds, whether those funds are derived directly from the federal government (e.g. award of a federal grant) or are derived by pass-through awards from the Nebraska Department of Education (e.g. special education funds, school lunch funds, Title I funds) are subject to the policy on Construction with Federal Funds, which is found elsewhere in this section.

This policy applies to all other purchases and contracts made by the school district for construction, remodeling, repair and other site improvements.

II. Projects with an Estimated Cost of Less than $136,000

A. The school district will solicit quotes and/or estimates for all projects with an estimated cost of less than $136,000.
B. Prior to solicitation of the quotes and/or estimates, the superintendent will determine whether the district will accept oral submissions.
C. Quotes and/or estimates may be solicited by the superintendent or his/her designee without board action.
D. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.
E. The district may use a Nebraska state-wide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.
F. Nothing in this subsection prohibits or requires the use of the formal bidding procedures. If the district is going to solicit formal bids for projects of less than $136,000 they must follow the formal procedures outlined in this policy.

III. Formal Bidding for Major Purchases and Construction

A. Pursuant to section 73-106 of the Nebraska statutes, the board will advertise for bids when the contemplated expenditure of the project

exceeds $136,000 for the construction, remodeling or repair of a school-owned building or for site improvement.

B. In projects that involve professional engineering or architecture, the board will have a registered professional engineer or architect prepare the plans, specifications, and estimates when the anticipated cost of the project exceeds $144,000.

C. Advertising for Bids

1. The superintendent or designee will arrange to advertise for bids under this section by publishing notice in any newspaper of general circulation within the school district at least 7 calendar days prior to the date on which bids are due.

2. Nothing in this policy shall prevent the superintendent or designee from advertising in additional media outlets or for a longer period of time.

D. Bid Documents

1. The bid documents shall identify the day upon which the bids shall be returned, received or opened and shall identify the hour at which the bids will close or be received or opened.

2. The invitation for bids will be sufficiently certain and specific, will include any specifications and pertinent attachments, and will define the items or services in order to allow the bidder to properly respond.

3. The bid documents shall also provide that such bids shall be opened simultaneously in the presence of the bidders or their representatives.

4. Bids received after the date and time specified in the bid documents shall be returned to the bidder unopened.

5. If bids are being opened on more than one contract, the board, in its discretion, may award each contract as the bids are opened.

6. Sealed bids will be opened in a place and at the specific time

stated in the bid form. Bidders shall be notified of the opening and invited to be present.

7. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications.

E. Any or all bids may be rejected if there is a sound documented reason

F. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

3003.1
Bidding for Construction, Remodeling, Repair, or Related Projects Financed with Federal Funds

I. Applicability of the Policy

This policy applies only to construction and contracts undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

The District will also comply with the requirements of the public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106) when the contemplated expenditure for the complete project exceeds $136,000, the Political Subdivisions Construction Alternatives Act (NEB. REV. STAT. §§ 13-2901 through 13-2914), energy financing contracts (NEB. REV. STAT. §§ 66-1062 through 66-1066), other applicable state laws, and the board's general policy on Bidding for Construction and Related Projects. In addition, all procurement and construction shall comply with the rules and requirements of 2 CFR part 200.317 through 200.327 and 34 CFR sections 75.601 through 75.615. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

II. All projects undertaken pursuant to this policy will be subject to the following bond requirements

A. A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.

B. A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.

C. A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with

a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

III. Construction Projects with an Anticipated Cost of Under $350,000

A. Methods of Bidding/Soliciting Quotations or Estimates

The type of procedures required depends on the anticipated cost of the project.

1. Construction with an Anticipated Cost of up to $15,000 (Micro-Purchases)

Micro-purchase means an individual procurement transaction for supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed $15,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing.

2. Construction with an Anticipated Cost of between $15,000 and $350,000 (Simplified Acquisition Procedures)

For construction projects subject to this policy, simplified acquisitions are purchases that, in the aggregate amount, is more than $15,000 and less than $350,000 annually. For simplified acquisitions, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts.

B. Construction Projects with an estimated cost of between $136,000 and $349,999 will be made pursuant to the District's Policy on Bid Letting and Contracts.

Pursuant to Nebraska law, construction projects which have an

anticipated aggregate cost of $136,000 or more are subject to state public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106). The board will follow its standard policy on bid letting and contracts for construction projects financed with federal funds which have an anticipated aggregate cost of between $136,000 and $350,000.

IV. Construction Projects with an Anticipated Cost Over $350,000

A. Sealed Bids: All constructions projects subject to this policy with an anticipated cost of $350,000 or more will be publicly solicited using the sealed bid method

1. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised;

2. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;

3. Sealed bids will be publicly opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.

4. The contract will be awarded to the lowest responsive and responsible bidder.

a) Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest.

b) Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.

c) Any or all bids may be rejected if there is a sound documented reason.

5. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on the work, its equipment and facilities, honesty, integrity, skills,

business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.

6. The board will generally complete its review of bids and select a vendor within 30 days of bid submission.

B. Advertising for Bids.

1. The superintendent or designee will arrange to advertise for bids by publishing notice in any newspaper of general circulation within the school district at least 7 calendar days prior to the date on which bids are due.

2. Nothing shall prevent the superintendent or designee from advertising in additional media outlets or for a longer period of time.

C. Bid Documents

1. The bid documents shall identify the day upon which the bids shall be returned, received, or opened and shall identify the hour at which the bids will close or be received or opened.

2. The bid documents shall also provide that such bids shall be opened simultaneously in the presence of the bidders or their representatives.

3. Bids received after the date and time specified in the bid documents shall be returned to the bidder unopened.

4. If bids are being opened on more than one contract, the board, in its discretion, may award each contract as the bids are opened.

5. Sealed bids will be opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.

6. Bids will be reviewed by the Superintendent and/or designee and submitted to the board for approval.

7. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid

that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.

8. The board will generally complete its review of bids and select a vendor within 30 days of bid submission.

D. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.

V. Other Contract Matters.

A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.327 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards. This includes a "Buy American" provision that provides that as appropriate and to the extent consistent with law, the District and contractor should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of the Buy American provision must be included in all subawards including all contracts and purchase orders for work or products under this award.

B. Contracting with Certain Vendors

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible and consistent with state law.

To the maximum extent practicable, the school food program shall purchase domestic commodities or products produced in the U.S. or processed in the U.S. substantially using agricultural commodities produced in the U.S.

C. Full and Open Competition

The district's procurement transactions will be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319.

D. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, public policy compliance, proper classification of employees (see the Fair Labor Standards Act, 29 U.S.C. 201, chapter 8), record of past performance, and financial and technical resources when conducting a procurement transaction.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over $25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by reviewing the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

E. Settlements of Issues Arising Out of Contract

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

F. Record Keeping

1. Record Retention

a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and

§§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding construction projects for a minimum of five (5) years after the sale or demolition of the building. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.334.

c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Construction Records for Projects Financed with Federal Funds

a) The District must maintain records sufficient to detail the history of all construction projects financed with federal funds. These records will include, but are not necessarily limited to the following: rationale for the method of construction, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

b) Retention of construction records shall be in accordance with applicable law and Board policy.

VI. Conflict of Interest and Code of Conduct

A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.

B. Contracts covered by this policy are subject to the following additional provisions.

1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.

2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

C. Favors and Gifts

An employee, officer, agent, and board member of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, with the limited exception of unsolicited items of nominal value.

D. Enforcement

Disciplinary Actions will be applied for violations of such standards by officers, employees, board members, or agents of the District at the board's discretion.

VII. Financial Management

A. Identification.

The District will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification include, as applicable, the CFDA title and

number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

B. Financial Reporting

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

C. Accounting Records

The District maintains records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

D. Internal Controls

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes.

E. Budget Control

Actual expenditures or outlays will be compared with budgeted amounts for each federal award at least annually and more often as required by law or deemed prudent by the board or administrative staff.

F. Payment Methods

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up

to $500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Nebraska Department of Education to review upon request.

G. Allowability of Costs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval.

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, Subpart E. The Superintendent or his/her designee must consider these factors when making an allowability determination.

The Superintendent or his/her designee will consider Part 200's cost guidelines when federal grant funds are expended. The Superintendent or his/her designee will also consider whether all state - and District-level requirements and policies regarding expenditures have been followed.

H. Use of Program Income – Deduction, Addition, or Cost Sharing or Matching

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

While the deduction method is the default method, the District always refers

to the grant award notice prior to determining the appropriate use of program income.

I. Cost Sharing or Matching

For all Federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

(1) Are verifiable from the non-Federal entity's records;
(2) Are not included as contributions for any other Federal award;
(3) Are necessary and reasonable for accomplishment of project or program objectives;
(4) Are allowable under subpart E (Cost Principles) of this part;
(5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
(6) Are provided for in the approved budget when required by the Federal awarding agency; and
(7) Conform to other provisions of this part, as applicable.

J. Documentation of Personnel Expenses

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

VIII. Other Contract Matters.

A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.327 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

B. Contracting with Certain Vendors

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus

area firms are used when possible consistent with state law.

To the maximum extent practicable, the school food program shall purchase domestic commodities or products produced in US or processed in US substantially using agricultural commodities produced in US.

C. Record Keeping

1. Record Retention

a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Procurement Records

a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

b) Retention of procurement records shall be in accordance with applicable law and Board policy.

D. Privacy

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

3004.1
Fiscal Management for Purchasing and Procurement Using Federal Funds

I. Applicability of Policy

This policy applies only to non-construction related purchases undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

All other non-construction purchases will be governed by the Board's general purchasing policy, which can be found earlier in this subsection. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

This procurement policy shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. The district's goal is to fully implement all required procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the Nebraska Department of Education.

II. Procurement System

The District maintains the following purchasing procedures.

A. Responsibility for Purchasing

The authority to make purchases shall be governed by the District's purchasing policy, which can be found elsewhere in this section. Except as otherwise provided in the District's purchasing policy, the acquisition of services, equipment, and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.

B. Methods of Purchasing

The type of purchase procedures required depends on the cost of the item(s) being purchased.

1. Purchases up to $15,000 (Micro-Purchases)

Micro-purchase means an individual procurement transaction for supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed $15,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing, which can be found earlier in this subsection.

2. Purchases between $15,000 and $350,000 (Simplified Acquisition Procedures)

Simplified acquisitions are purchases that, in the aggregate amount, are more than $15,000 and less than $350,000 annually. For simplified acquisitions, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts, which can be found earlier in this subsection.

3. Purchases Over $350,000

a) Sealed Bids (Formal Advertising)

For purchases over $350,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement. If sealed bids are not accepted for a purchase of over $350,000, the district will retain an explanation for that decision.

b) Contract/Price Analysis

The District performs a cost or price analysis in connection with every procurement action in excess of $350,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.

4. **Noncompetitive Proposals (Sole Sourcing)**

a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1) The procurement transaction can only be fulfilled by a single source;

2) The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation;

3) The federal awarding agency or pass-through entity expressly authorizes written approval of noncompetitive proposals in response to a written request from the District; or

4) After solicitation of a number of sources, competition is determined inadequate.

b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.

c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds $350,000.

5. **Competitive Proposals.**

a) The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered;

2) Proposals must be solicited from an adequate number of qualified sources; and

3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used to procure A/E professional services. The method may not be used to purchase other services provided by A/E firms are a potential source to perform the proposed effort.

c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

C. Use of Purchase (Debit & Credit) Cards

District use of purchase cards is subject to the policy on purchase cards which can be found elsewhere in this subsection.

D. Federal Procurement System Standards

The district's procurement transactions will be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319.

The District will maintain and follow general procurement standards consistent with 2 C.F.R. §200.318.

E. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, public policy compliance, proper classification of employees (see the Fair Labor Standards Act, 29 U.S.C. 201, chapter 8), record of past performance, and financial and technical resources when conducting a procurement transaction.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over $25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by revising the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

F. Settlements of Issues Arising Out of Procurements

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

III. Conflict of Interest and Code of Conduct

A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.

B. Purchases covered by this policy are subject to the following additional provisions.

1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.

2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

C. Favors and Gifts

An employee, officer, agent, and board member of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, except that this provision does not prohibit the receipt of unsolicited items of nominal value. For purposes of this policy, "nominal value" means a fair market value of $25 or less.

D. Enforcement

Disciplinary Actions including, but not limited to, counseling, oral reprimand, written reprimand, suspensions without pay, or termination of employment, will be applied for violations of such standards by officers, employees, board members, or agents of the District.

IV. Property Management Systems

A. Property Classifications

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or $10,000.

2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the

capitalization level established by the District for financial statement purposes or $10,000, regardless of the length of its useful life. 2 C.F.R. §200.94.

3. Computing Devices means machines that acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.

4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

    a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and

    b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

B. Inventory Procedure

Newly purchased property shall be received and inspected by the staff member who ordered it to ensure that that it matches the purchase order, invoice, or contract and that it is in acceptable condition.

Equipment, Computing Devices, and Capital Assets must be tagged with an identification number, manufacturer, model, name of individual who tagged the item, and date tagged).

C. Inventory Records

For equipment, computing devices, and capital assets purchased with federal funds, the following information is maintained in the property management system:

1. Serial number;
2. District identification number;
3. Manufacturer;

4. Model;
5. Date tagged and individual who tagged it;
6. Source of funding for the property;
7. Who holds title;
8. Acquisition date and cost of the property;
9. Percentage of federal participation in the project costs for the federal award under which the property was acquired;
10. Location, use and condition of the property; and
11. Any ultimate disposition data including the date of disposal and sale price of the property.

The inventory list shall be adjusted by the superintendent of schools or his/her designee for property that is sold, lost, stolen, cannot be repaired, or that cannot be located.

D. Physical Inventory

1. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

2. The Superintendent or his/her designee will ensure that the physical inventory is performed. The physical inventory will generally occur during the months of June or July, but may be conducted during other time periods with the approval of the superintendent.

E. Maintenance

In accordance with 2 C.F.R. 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.

F. Lost or Stolen Items

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. The District will notify the Federal agency or pass-through entity of any loss, damage, or theft of equipment that will have an impact on the program.

G. Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the

property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

H. Disposal of Equipment

When it is determined that equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Superintendent or his/her designee will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

If the item has a current fair market value of $10,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency or pass-through entity. The Superintendent or his/her designee will utilize sales procedures which ensure the highest possible return on the disposal of the equipment.

I. Equipment Retention

When included in the terms and conditions of the Federal award, the Federal agency may permit the recipient to retain equipment, or authorize a pass-through entity to permit the recipient to retain equipment, with no further obligation to the Federal Government unless prohibited by Federal statute or regulation.

J. Equipment and Capital Expenditures

All equipment and capital expenditures shall comply with the rules and requirements of 2 CFR 200.439.

K. Depreciation

All depreciation shall comply with the rules and requirements of 2 CFR 200.436.

L. Reporting and Recording Federal Property Interest

The district will comply with federal interest reporting and submit annual reports, if required, regarding a real property interest due to a renovation, major remodeling, construction, or real property project funded by federal grant funds.

V. Financial Management

A. Identification

The District will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

B. Financial Reporting

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

C. Accounting Records

The District maintains records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

D. Internal Controls

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes. The District takes reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information.

E. Budget Control

Actual expenditures or outlays will be compared with budgeted amounts for each federal award at least annually and more often as required by law or deemed prudent by the board or administrative staff.

F. Payment Methods

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to $500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Nebraska Department of Education to review upon request.

G. Allowability of Costs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval.

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, Subpart E. The Superintendent or his/her designee must consider these factors when making an allowability determination.

The Superintendent or his/her designee will consider Part 200's cost guidelines when federal grant funds are expended. The Superintendent or his/her designee will also consider whether all state - and District-level requirements and policies regarding expenditures have been followed.

H. Use of Program Income – Deduction, Addition, or Cost Sharing or Matching

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior

approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

While the deduction method is the default method, the District always refers to the grant award notice prior to determining the appropriate use of program income.

I. Cost Sharing or Matching

For all Federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

(1) Are verifiable from the non-Federal entity's records;
(2) Are not included as contributions for any other Federal award;
(3) Are necessary and reasonable for accomplishment of project or program objectives;
(4) Are allowable under subpart E (Cost Principles) of this part;
(5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
(6) Are provided for in the approved budget when required by the Federal awarding agency; and
(7) Conform to other provisions of this part, as applicable.

J. Documentation of Personnel Expenses

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

VI. Written Compensation Policies

A. Time and Effort Standards

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local

funds but is used to meet a required "match" in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
(2) Be incorporated into official records;
(3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
(4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
(5) Comply with the established accounting policies and practices of the District and
(6) Support the distribution of the employee's salary or wages among specific activities or costs objectives.

B. Time and Effort Procedures

Time and effort procedures will follow and comply with 2 CFR 200.430(i).

C. Fringe Benefits

Except as provided otherwise by federal law, the costs of fringe benefits will be allowable provided that the benefits are reasonable and required by law, a district-employee agreement, or another policy of the District.

D. Leave

The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if they are provided under established written District leave policies.

E. Unexpected or Extraordinary Circumstances

In the event of a pandemic or other unexpected or extraordinary circumstance, the District may close school or individual buildings. In such case, the District may compensate federally funded or other employees during such closure to ensure the return of staff to employment after the closure as allowed by state or federal law.

F. Documentation for Personnel Expenses

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

VII. Other Contract Matters.

A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

B. Contracting with Certain Vendors

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible consistent with state law.

Buy American. The District participates in the National School Lunch Program and School Breakfast Program and is required to use the nonprofit food service funds, to the maximum extent practicable, to buy domestic commodities or products for Program meals. A "domestic commodity or product" is defined as one that is either produced in the U.S. or is processed in the U.S. substantially using agricultural commodities that are produced in the U.S. as provided in 7 CFR 210.21(d).
The District may deviate from this general requirement only if:

- The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
- Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.

C. Record Keeping

1. Record Retention

    a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show

compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Procurement Records

a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

b) Retention of procurement records shall be in accordance with applicable law and Board policy.

D. Privacy

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

E. Travel Costs

All travel expenses paid with federal grant funds shall meet the federal requirements such as:

(1) All travel costs must be reasonable and necessary;
(2) All travel costs must be consistent with District policy; and
(3) All travel costs must be directly related to the grant award.

In addition, all travel expenses funded with federal grant funds must be preapproved by the Superintendent or designee. The state per diem rates for lodging shall be used to determine that maximum amount charged to a federal grant. For reimbursement of meals, the per diem rate and rules set by the State of Nebraska through the Nebraska Department of Administrative Service's Expense Reimbursement Document "ERD" Guidelines will apply. There will be no reimbursement for breakfast if the staff member's lodging provides continental breakfast at no cost. For reimbursement for mileage or fuel, the State of Nebraska mileage rate will apply. If a District-owned vehicle is available for travel, the District-owned vehicle must be utilized unless preapproved by the Superintendent or designee. All expenditures claimed by staff must include receipts and a completed voucher.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

3048
Communicable Disease

The district strives to provide a safe environment for both students and staff while safeguarding the rights of all students and employees, including those with communicable diseases. The district complies with Neb. Rev. Stat. §§ 79-217 to 79-223 and Title 173 Nebraska Administrative Code, Chapter 3.

Definitions. Terms used in this policy have the meanings given in 173 NAC 3-002. A "reportable communicable disease" means a disease that must be reported under 173 NAC, Chapter 1.

Signs and Symptoms; Sending Students Home. Staff will watch for signs and symptoms of contagious or infectious disease. These signs and symptoms include fever, flushed face, headache, body aches, unexplained tiredness, loss of appetite, stomachache, nausea, vomiting, diarrhea, convulsions, sore throat, nasal congestion or discharge, unexplained skin eruption, and sore or inflamed eyes. The district will notify the parent or guardian of the student's signs or symptoms. Upon notice, the parent or guardian must immediately cooperate with the district to arrange safe transportation home or another appropriate caregiver for the student. The district will report any failure to reasonably cooperate with the district to the Department of Health and Human Services or local law enforcement as appropriate.

Notice to School Authority. When the district sends a student home for a suspected contagious or infectious disease, the principal or school nurse will notify the superintendent or designee without delay.

Reports to Public Health. The school nurse, or a person acting in the capacity of a school nurse, will report each case or suspected case of a reportable communicable disease. The report must go to the local public health department or the Nebraska DHHS Division of Public Health as provided in 173 NAC 1-007.04.

Exclusion From School. The district will exclude a student with a confirmed communicable disease for at least the minimum isolation period in Attachment 1 to 173 NAC, Chapter 3. The student must be free of acute signs and symptoms. The student must be fever-free for 24 hours without fever-reducing medication before returning to school.

School Attendance and Participation in School Sponsored Activities. The district will provide educational services to a student diagnosed with a

communicable disease as required by law. The district will restrict the student as needed to prevent the spread of disease, to protect the student's health and privacy, and to protect others. Participation in Nebraska School Activities Association (NSAA) events is subject to NSAA rules and the provisions of the district activity handbook.

Infection and Exposure Control Procedures/Universal Precautions. The district will monitor the information available through the Federal Centers for Disease Control, the Nebraska Department of Health and Human Services, and the Occupational Safety and Health Administration. This policy and any procedures, universal precautions, or exposure control plans will be modified, if appropriate, based upon the best new medical information provided by the above sources.

Outbreaks. In an outbreak or epidemic of a communicable disease, the superintendent may exclude students, reassign students, or close one or more schools. The superintendent will coordinate with the local health department and the Nebraska Department of Health and Human Services as needed.

Confidentiality. The district will keep information about a person's communicable disease confidential. The district will share information only with staff on a need-to-know basis. When the district must inform a person about another person's condition, the district will inform that person of the duty to keep the information confidential. The district will communicate about a student's communicable disease consistent with the student's IEP or Section 504 Plan, if any.

Staff Training. Staff will receive training regarding communicable diseases and the requirements of this policy and any adopted procedures as part of the training received under the Workplace Injury Prevention and Safety Committee policy.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

3057
Title IX Policy

As required by Title IX of the Education Amendments of 1972, it is the policy of the school district that no person shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any of the school district's programs or activities, or in regards to admission or employment. Any person may report sex discrimination, including sexual harassment. This report may be made by any means to the district's Title IX Coordinator, who can be contacted at 610 Plum St, Big Springs, NE 69122, 308-889-3674. Any other inquiries regarding the application of this policy should be referred to the Title IX Coordinator.

Definitions. As used in this policy, the following terms are defined as follows:

- **Complainant** means an individual who is alleged to be the victim of conduct that could constitute sexual harassment.

- **Formal complaint** means a document or electronic submission filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment and requesting that the district investigate the allegation of sexual harassment. At the time of filing a formal complaint with the district, a complainant must be participating in or attempting to participate in the district's education program or activity.

- **Respondent** means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.

- **Consent** for purposes of this policy means the willingness in fact for conduct to occur. An individual may, as a result of age, incapacity, disability, lack of information, or other circumstances be incapable of providing consent to some or all sexual conduct or activity. Neither verbal nor physical resistance is required to establish that an individual did not consent. District officials will consider the totality of the circumstances in determining whether there was consent for any specific conduct. Consent may be revoked or withdrawn at any time.

- **Sexual harassment** means conduct on the basis of sex where (1) An employee of the district conditions the provision of an aid, benefit, or service of the district on an individual's participation in unwelcome sexual conduct; (2) An individual experiences unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies the person equal access to the district's education program or activity; (3) An individual experiences a sexual assault, dating violence, domestic violence, or

stalking as further defined below. Any report of conduct not meeting these definitions will not require the grievance procedure described in this policy.

- **Sexual assault**, as defined in 20 U.S.C. § 1092(f)(6)(A)(v), which means an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation:
    - **Sex Offenses**—Any sexual act directed against another person, without the consent of the victim including instances where the victim is incapable of giving consent.
        - **Rape**—(Except Statutory Rape) Penetration, no matter how slight, of the vagina or anus with any body part or object, or oral penetration by a sex organ of another person, or by a sex-related object. This definition includes instances in which the victim is incapable of giving consent because of temporary or permanent mental or physical incapacity (including due to the influence of drugs or alcohol) or because of age. Physical resistance is not required on the part of the victim to demonstrate lack of consent.
        - **Criminal Sexual Contact**—The intentional touching of the clothed or unclothed body parts without consent of the victim for the purpose of sexual degradation, sexual gratification, or sexual humiliation. The forced touching by the victim of the actor's clothed or unclothed body parts, without consent of the victim for the purpose of sexual degradation, sexual gratification, or sexual humiliation. This offense includes instances where the victim is incapable of giving consent because of age or incapacity due to temporary or permanent mental or physical impairment or intoxication for the purpose of sexual degradation, sexual gratification, or sexual humiliation.
    - **Unlawful Sexual intercourse**
        - **Incest**—Nonforcible sexual intercourse between persons who are related to each other within the degrees wherein marriage is prohibited by law
        - **Statutory Rape**—Nonforcible sexual intercourse with a person who is under the statutory age of consent

- **Dating violence**, as defined in 34 U.S.C. § 12291(a)(10), which means violence committed by a person—
    - who is or has been in a social relationship of a romantic or intimate nature with the victim; and
    - where the existence of such a relationship shall be determined based on a consideration of the following factors:
        - The length of the relationship.
        - The type of relationship.
        - The frequency of interaction between the persons involved in the relationship.
- **Domestic violence**, as defined in 34 U.S.C. § 12291(a)(8), which includes felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction receiving grant monies, or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the jurisdiction.
- **Stalking**, as defined in 34 U.S.C. § 12291(a)(30), which means engaging in a course of conduct directed at a specific person that would cause a reasonable person to—
    - fear for his or her safety or the safety of others; or
    - suffer substantial emotional distress.
- **Supportive measures** are non-disciplinary, non-punitive individualized services offered without fee that do not unreasonably burden the parties. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, campus escort services, mutual restrictions on contact between the parties, changes in work or housing locations, leaves of absence, increased security and monitoring of certain areas of the campus, and other similar measures.

Reporting Sexual Harassment. Any person who witnesses an act of unlawful sexual harassment is encouraged to report it to the district's Title IX Coordinator. district personnel will not retaliate against any individual based

on any report of suspected sexual harassment. Any district employee who receives a report of sexual harassment or has actual knowledge of sexual harassment must convey that information to the Title IX Coordinator as soon as reasonably practicable, but in no case later than the end of the following school day.

Response to Sexual Harassment

General Obligations. When the district has actual knowledge of sexual harassment in its education program or activity against a person in the United States, the district will respond promptly in a manner that is not deliberately indifferent. For the purposes of this policy "education program or activity" includes locations, events, or circumstances over which the district exercised substantial control over both the respondent and the context in which the sexual harassment occurs. The district's ability to impose discipline for off-campus misconduct does not necessarily constitute "substantial control" over the respondent and the context. The district's response to an allegation of sex harassment will treat complainants and respondents equitably.

Limitations on Discipline. No respondent will have disciplinary sanctions imposed upon him/her until the conclusion of the formal grievance process described below.

Emergency Removal. Disciplinary sanctions do not include removal on an emergency basis where the respondent is an immediate threat to the health or safety of another as a result of allegations of sexual harassment. The district also may place any employee on administrative leave during the pendency of the grievance process below.

Grievance Process for Formal Complaints of Sexual Harassment

General Obligations. All Title IX team members and individuals carrying out district obligations will comply with the regulatory requirements of objective evaluations, avoiding conflict of interest or bias, training, and protection of legally privileged information.

Presumption. It is presumed that the respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.

Grievance Procedure

Time Frames. The district will resolve grievances in a time frame that is reasonably prompt. Good cause for delay may include considerations such as

the absence of a party, a party's advisor, or a witness; concurrent law enforcement activity; or the need for language assistance or accommodation of disabilities.

Range of Possible Sanctions and Remedies. At the conclusion of the grievance process, the district may impose disciplinary sanctions and remedies in conformance with this and the district's student discipline policy, and other state and federal laws. Depending upon the circumstances, these policies provide for disciplinary sanctions and remedies up to and including expulsion and/or immediate discharge from employment.

Separation of Roles. The decision-maker cannot be the same person as the Title IX Coordinator or the investigator(s).

Notice of Allegations. Upon receipt of a formal complaint, the district will provide notice of this policy and the allegations to all parties. The notice will include sufficient details known by the district at that time to provide sufficient time to prepare a response before any initial interview. Sufficient details, if known by the district, include the identities of the parties involved in the incident, the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident. The district will provide notice of additional allegations revealed during an investigation to the parties.

Dismissal of Formal Complaint. The district **must** dismiss a formal complaint if the conduct alleged in the formal complaint, would not constitute sexual harassment even if proven; did not occur in the district's education program or activity; or if the conduct alleged did not occur against a person in the United States.

The district **may** dismiss the formal complaint if, at any time during the investigation or hearing, the complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any allegations therein; the respondent is no longer enrolled in or employed by the district; or specific circumstances prevent the district from gathering evidence sufficient to reach a determination as to the formal complaint or allegations therein.

Upon a dismissal, the district will promptly send written notice of the dismissal and an explanation of that action simultaneously to the parties.

Dismissal of a formal complaint under this policy does not preclude the district from taking action under another provision of the district's code of conduct or pursuant to another district policy.

Investigation of Formal Complaint. When investigating a formal complaint and throughout the grievance process, the district will designate and authorize one or more persons (which need not be district employees) as investigator(s) to conduct the district's investigation of a formal complaint. The district may consolidate formal complaints where the allegations of sexual harassment arise out of the same facts or circumstances.

The district will bear the burden of gathering evidence sufficient to reach a determination regarding responsibility. All parties will have an equal opportunity to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence. The district may not restrict the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence.

All parties will have the same opportunity to be accompanied by the advisor of their choice in any meeting or grievance proceeding. This policy does not relieve the advisor of choice of any other applicable legal obligations or limitations. The district may establish restrictions regarding the extent to which the advisor may participate in the proceedings, as long as the restrictions apply equally to both parties.

The district will provide written notice of the date, time, location, participants, and purpose of all investigative interviews or other meetings, with sufficient time for the party to prepare to participate.

All parties will have an equal opportunity to inspect and review evidence obtained as part of the investigation if that evidence is directly related to the allegations raised in a formal complaint. The parties will have no less than 10 calendar days to review the evidence and submit a response. The investigative report will fairly summarize the relevant evidence and the investigator will send the finalized report to all parties and their advisors.

Determination Regarding Responsibility. Before the district reaches a determination regarding responsibility, each party may submit written, relevant questions of any party or witness. The decision-maker will provide each party with the answers, and allow for additional, limited follow-up questions from each party. Questions and evidence about the complainant's sexual predisposition are never relevant. Questions about the complainant's prior sexual behavior are only relevant if those questions and evidence are offered (1) to prove that someone other than the respondent committed the conduct alleged by the complainant, or (2) are offered to prove consent and concern specific incidents of the complainant's prior sexual behavior with respect to the respondent. If the decision-maker decides to exclude a question because it is not relevant, he/she will explain the basis for that

decision.

The decision-maker will issue a written determination regarding responsibility no sooner than ten days after the parties receive the final investigative report. The decision-maker will apply the preponderance of the evidence standard. The written determination will include:

- Identification of the allegations potentially constituting sexual harassment;

- A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;

- Findings of fact supporting the determination;

- Conclusions regarding the application of the district's code of conduct to the facts;

- A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the district imposes on the respondent, and whether remedies designed to restore or preserve equal access to the district's education program or activity will be provided by the district to the complainant; and

- The district's procedures and permissible bases for the complainant and respondent to appeal.

The district will provide the written determination to the parties simultaneously. If neither party timely appeals, the determination becomes final. If a party appeals, the determination will become final on the date that the district provides the parties with the written determination of the result of the appeal.

Appeals. The district will offer both parties the opportunity to appeal from a determination regarding responsibility, and from the district's dismissal of a formal complaint or any allegations therein, on the grounds identified below.

Time for Appeal. Appeals may only be initiated by submitting a written Notice of Appeal to the Office of the Superintendent of Schools no later than 5:00 pm on the fifth calendar day after the written determination is issued. The Notice of Appeal must include (a) the name of the party or parties making

the appeal, (b) the determination, dismissal, or portion thereof being appealed, and (c) a concise statement of the specific grounds upon which the appeal is based. A party's failure to timely submit a Notice of Appeal will be deemed a waiver of the party's right to appeal.

Grounds for Appeal. Appeals are limited to the following grounds:

- Procedural irregularity that affected the outcome of the matter;

- New evidence that was not reasonably available at the time the determination or dismissal was made that could affect the outcome of the matter; and

- The Title IX Coordinator, investigator(s), or decision-maker had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.

The district will notify other parties in writing when an appeal is filed; implement appeal procedures equally for all parties; and ensure that the decision-maker for the appeal is not the same person as the decision-maker, the investigator(s), or the Title IX Coordinator.

The district will give both parties a reasonable, equal opportunity to submit a written statement that supports or challenges the outcome; issue a written decision describing the result of the appeal and the rationale for the result; and provide the written decision simultaneously to both parties.

Informal Resolution. The district may informally resolve allegations without completing the grievance procedure with the written consent of all parties. The process may not be used when allegations involve an employee harassing a student. As part of this process, the district will provide to the parties in writing a notice stating:

- the allegations;

- the requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations;

- that at any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint; and

- any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.

Recordkeeping. The district will maintain the following records for a period of seven years:

- Each sexual harassment investigation including any determination regarding responsibility, any disciplinary sanctions imposed, and any remedies provided;

- Any appeal and its result;

- Any informal resolution and its result; and

- All materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process. The district will make these training materials publicly available on its website, or if the district does not maintain a website, then the district will make these materials available upon request for inspection by members of the public.

The district will also create records documenting any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. In each instance, the district will document the basis for its conclusion that its response was not deliberately indifferent, and document that it has taken measures designed to restore or preserve equal access to the district's education program or activity. If the district does not provide a complainant with supportive measures, then the district will document the reasons why such a response was not clearly unreasonable in light of the known circumstances. The documentation of certain bases or measures does not limit the district in the future from providing additional explanations or detailing additional measures taken. The district will maintain these records for a period of seven years.

Retaliation Prohibited. Neither the district nor any other person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX, 34 C.F.R. part 106, or this policy, or because the individual has made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under this policy. The district will keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a formal complaint of sexual harassment, any

complainant, any individual who has been reported to be the perpetrator of sex discrimination, any respondent, and any witness, except as may be permitted by the FERPA statute, 20 U.S.C. § 1232g, or FERPA regulations, 34 C.F.R. part 99, or as required by law, or to carry out the purposes of 34 C.F.R. part 106, including the conduct of any investigation, hearing, or judicial proceeding arising thereunder. Complaints alleging retaliation may be filed according to shall be addressed pursuant to Board Policy 2006 (Complaint Procedure).

The exercise of rights protected under the First Amendment does not constitute retaliation prohibited by this section. Charging an individual with a code of conduct violation for making a materially false statement in bad faith in the course of a grievance proceeding under this part does not constitute retaliation prohibited under this section, provided that a determination regarding responsibility alone is not sufficient to conclude that any party made a materially false statement in bad faith.

Notification of Policy. The district will notify applicants for admission and employment, students, parents or legal guardians of students, employees, and all unions or professional organizations holding collective bargaining or professional agreements with the district of the existence of this policy. The requirement to not discriminate, as stated in Title IX and 34 C.F.R. part 106, in the district's education program(s) or activities extends to admission and employment, and inquiries about the application of Title IX and 34 C.F.R. part 106 to the district may be referred to the district's Title IX Coordinator, the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

Publication of Policy. The district will prominently display on its website, if any, and in each handbook that it makes available to applicants for admission and employment, students, parents or legal guardians of students, employees, and all unions or professional organizations holding collective bargaining or professional agreements with the district, the name or title, office address, electronic mail address, and telephone number of the employee or employees designated as the Title IX Coordinator(s).

Application Outside the United States. The requirements of this policy apply only to sex discrimination occurring against a person in the United States.

Scope of Policy. Nothing herein shall be construed to be more demanding or more constraining upon the district than the requirements of Title IX (20 U.S.C. § 1681) and 34 C.F.R. part 106. To the extent that the district is in

compliance with Title IX and 34 C.F.R. part 106, then all of the district's obligations under this policy shall be deemed to be fulfilled and discharged.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

3061
ACH Originator

The District sends electronic payments through the ACH (Automated Clearing House) Network such as payroll direct deposits and/or vendor payments. Because of these payments, the District is classified as an ACH Originator. As an ACH Originator, the District complies with the National Automated Clearing House Association (NACHA) Operating Rules which govern the ACH Network. The District's bank requires compliance with the Rules as a condition of the District's ability to send ACH Payments.

Responsibilities. The District follows all terms of its Originating Depository Financial Institution/Originator Agreement with its bank. The District obtains a written authorization before sending any ACH payment. The District meets all processing deadlines set by the bank and NACHA. The District gives authorization records to the bank upon request within NACHA's required timeframes. The District keeps all sensitive banking information secure. When the District receives a Notification of Change, it updates the payment record before the next ACH transaction. When the District receives a return due to an error or unauthorized activity, it stops all related subsequent payments until instructions are received from the Bank. The District keeps its computer systems and network secure in line with its bank agreement. The District uses procedures to spot unauthorized payments. All employees with ACH duties will complete training, if required by the Bank or NACHA, and respond to audit requests. The District will implement internal controls and procedures to mitigate errors and risk of unauthorized ACH entries.

Fraud Monitoring. The District reviews ACH transactions for unusual patterns or amounts before submitting each file. If the District suspects an error or unauthorized ACH transaction, the District will: determine whether the problem is fraud, a scam, or an internal error; notify the bank right away; contact law enforcement if needed; and stop all related future ACH transactions.

Employee Training. All employees with ACH duties will complete any ACH origination training required by the District's designated bank(s).

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

4017
Relations with Employee Collective Bargaining Associations

The board of education recognizes the right of staff members to belong to professional employee organizations. The board will negotiate with organizations that have been certified or recognized in accordance with public employee bargaining statutes. The board or administration will coordinate with certified or recognized organizations for purposes of collective bargaining.

The district will allow professional employee organizations to make reasonable use of district facilities for meetings outside the district's and the employees' work hours. With administrative approval, organizations may use district resources, post notices of meetings, and provide other information on bulletin boards designated for this purpose, and use district email and mailboxes for delivery of information specific to the organization. Organizations must pay for all supplies used, damage caused, or the loss or theft of borrowed property.

For purposes of recruiting new members, organizations may host or attend certain meetings of certificated staff outside the district's and the employees' work hours. Attendance at any staff meetings does not include all-staff, building-level, committee, or other meetings called by the district, unless those meetings are open to other organizations or if required by law.

Unless otherwise specified in this policy or permitted law, organizations will be treated equally, and the district will not designate any day or break by reference to any specific organization.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

4019
Workplace Injury Prevention and Safety Committee

The school district is committed to providing and maintaining a safe work environment, and to taking reasonable precautions for the safety of the students, employees, visitors, and all others having business with this school district. Every employee should show concern for the safety of fellow employees, students, and members of the public. The district shall have a safety committee as required by Nebraska law. Members of the safety committee may be established through the collective bargaining process.

The committee will adopt and maintain a written injury prevention program. The committee will participate in the development of safety education, training, and the establishment of safety rules, policies and procedures pursuant to this policy, the district's written injury prevention program, or as otherwise provided by law. Training for employees will be conducted annually.

The workplace injury prevention and safety committee will maintain minutes of all meetings and file them in the district office. The committee will implement accident investigation, record keeping procedures, safety rules, safety and health training, and policies. The district will maintain records for at least three years, or longer if directed by the Department of Labor.

The committee will meet at least once every three months or more frequently in the event of an employee complaint or of a job-related injury or death. The workplace injury prevention and safety committee will keep written minutes of all meetings and provide a copy to the superintendent or designee who will maintain the minutes in the district's administrative offices for a period of at least three years, unless otherwise instructed by the Department of Labor.

The workplace injury prevention and safety committee will develop an injury prevention plan and present it to the board. The plan should be developed and presented in the spirit of employees working together in a cooperative, non-adversarial effort to promote safety at the work sites within the district.

The superintendent or designee will assure that the safety training for employees is reviewed annually or more frequently, if needed. He or she will provide the following, as set forth in the initial written Employer's Injury Prevention Plan:

1. Initial safety orientation on rules, policies, and job specific procedures for new employees or employees who are assuming new and different duties within the school district, if appropriate.
2. Job specific training for employees before they perform potential hazardous work.
3. Periodic refresher training and dissemination of information on an annual basis, or more frequently if so designated by the administrator, for employees regarding the injury prevention plan of the unit and safety rules, policies, and procedures pertaining to safety within the school district.

In the event of a death in the workplace, the workplace injury prevention and safety committee will forward to the Department of Labor within 15 working days a copy of any review of the matter made by the workplace injury prevention and safety committee.

The superintendent or designee will establish or cause to be established record-keeping procedures to control and maintain all accident and injury records pertaining to accidents and injuries within the district or activities under the control of the district. Such records will be kept for at least three years, or longer if so advised by the Department of Labor.

The workplace injury prevention and safety committee will confer with the district's crisis team and will review the district's All-Hazard School Safety Plan upon its adoption by the crisis team.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

4056
Resignation of Certificated Staff

Certificated staff members who know they will not be returning to employment at the school district for the following school year are encouraged to submit their resignations as early as possible, to enable the board to find suitable replacements. Unless otherwise required by law or contract, the following resignation requirements apply.

SELECT **ONE** OF THE FOLLOWING PARAGRAPHS

Staff members who submit their resignations to the board of education by the earlier of (a) April 15th or (b) the date designated in a written request of the school board or the administrators to accept employment for the next school year pursuant to section 79-829 (provided that such acceptance date may not be earlier than March 15th of each year) will be released from the next school year's contract. Staff members who refuse to fulfill their contractual obligations will be reported to the Commissioner of Education.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

4065
Staff Use of AI Tools

As used in this policy, artificial intelligence tools ("AI Tools") means machine-based resources that use computer science, algorithms, large language models, and/or machine learning to perform tasks, answer questions, collect information, and respond to human-directed tasks, queries, and objectives. AI Tools include, but are not necessarily limited to, commercially-available resources like ChatGPT, Gemini, Claude, and similar technologies. The board wants to encourage staff to use AI tools to support student learning in safe and lawful ways.

This policy works together with the district's policies on Student Use of AI Tools, Staff Internet and Computer Use, and Staff and District Social Media Use.

Tool Approval. Staff may not use an AI Tool with students or with student information unless a member of the district's administration has approved it. To use a new tool, staff must request approval from his/her supervising administrator first. Before approving a tool, the district will review the vendor's privacy and security practices, the kind of student information the tool would use, and whether a written data-sharing agreement with the vendor is required. The district will keep a list of approved AI Tools and the allowed uses for each.

I. Staff Expectations for Use of AI Tools in Education

A. Acceptable Use of AI Tools. Staff members must use their own professional oversight for any task they use AI Tools to complete and must carefully review the outputs of all AI Tools. Staff may use approved AI Tools to help with things like:

1. Drafting lesson plans, learning goals, and activities;
2. Assisting in initial review and feedback of student work;
3. Making reading passages or practice problems at different levels;
4. Drafting general messages like newsletters or announcements;
5. Finding resources or summarizing public information;
6. Drafting routine communications.

B. Protecting Student Information. Staff may upload student information into an AI Tool only when (a) the tool is district-approved, and (b) the vendor is bound by a written data-sharing agreement with terms that meet FERPA, COPPA, PPRA, and applicable state student data privacy laws. For this purpose, student information includes student names, ID numbers, education records, IEPs, Section 504 plans, evaluations, health records, and discipline records. This rule applies whether the staff member uses a district account, a personal account, a free version, or a paid version.

C. Recording and Transcription Tools. Staff may use AI recording or transcription tools only if:

1. The transcription tool has been approved by an administrator for use in the school context; and
2. All participants to the meeting are informed that the staff member is recording or transcribing the meeting.

The resulting recording or transcript may be subject to the district's retention and confidentiality policies.

D. Unacceptable Use of AI Tools in Education. Staff may never use AI tools to:

1. Upload FERPA-protected information about students without the express, written authorization from administrators who have assured themselves that such disclosure is lawful;
2. Relying solely on an AI Tool to grade student work that counts toward a grade or transcript or otherwise evaluate student academic progress;
3. Make or share deepfakes or fake images, audio, or video of any real person.
4. Make or share sexual or intimate images of any real person—even if the image is AI-generated;
5. Use AI to harass, bully, threaten, or impersonate any student, staff member, parent, board member, or community member;
6. Use AI to watch, track, or scan faces of students or staff outside of systems the board has approved;
7. Upload materials to AI if the copyright or license does not allow it;

8. Share district AI accounts or passwords with students or others;
9. Use district AI accounts for personal or business reasons; or
10. Use AI to bypass district network security, content filters, or device controls.

If any staff member is uncertain about the application of this policy to any AI Tool use, the staff member will check with a supervising administrator before use.

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Revised on: _____
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5001
Compulsory Attendance and Excessive Absenteeism

"School success is 90 percent showing up; the other half is mental." Yogi Berra

Research on policies and practices that effectively encourage regular student attendance share some key components:

1. Education of parents regarding school attendance requirements.
2. Effective policies and practices to monitor attendance.
3. Clear definition of excessive absenteeism and a two-stage response to excessive absences.

The board has considered this educational research and used it to create the following policy on Compulsory Attendance and Excessive Absenteeism.

Required Attendance

Every person residing in the school district who has legal or actual charge or control of any child who is of mandatory attendance age shall cause that child to attend a public or private school regularly unless the child has graduated from high school or has been allowed to disenroll pursuant to this policy.

Mandatory Attendance Age

All children who are or will turn six years old before January 1 of the current school year are of mandatory attendance age. Children who have not turned eighteen years of age are of mandatory attendance age.

A child who will not reach age 7 before January 1 of the current school year may be excused from mandatory attendance if the child's parent or guardian completes an affidavit affirming that alternative educational arrangements have been made for the child. A copy of the required affidavit is attached to this policy.

Discontinuing Enrollment – 5 Year Old Students

The person seeking to discontinue the enrollment of a student who will not reach six years of age prior to January 1 of the current school year shall submit a signed, written request and to the superintendent using the form which is attached to this policy. The school district may request written verification or documentation that the person signing the form has legal or actual charge or control of the student. The school district shall discontinue the enrollment of any student who satisfies these requirements. Any student whose enrollment is discontinued under this subsection shall not be eligible to reenroll in this

school district until the beginning of the following school year unless otherwise required by law.

Discontinuing Enrollment – 16 and 17 Year Old Students

Only children who are at least 16 years of age may be disenrolled from the district. The person seeking to discontinue the child's enrollment shall submit a signed, written request and submit it to the superintendent using the form which is attached to this policy. The district will follow the procedures outlined on the attached form in considering requests to disenroll.

Only children disenrolling to attend an exempt school may be exempt from this policy. The person with legal or actual charge or control of the child must provide the superintendent with a copy of the signed request submitted to the State Department of Education for attending exempt schools. The superintendent may confirm the validity of the submission with the State Department of Education.

Prohibition on Discontinuing Enrollment – Abuse or Neglect Investigation

Upon notice from the Department of Health and Human Services, the District shall not facilitate the transfer or disenrollment of a student whose parent, guardian, or educational decisionmaker is subject to an active investigation by the Department for fourteen days or until further notice from the Department, whichever occurs first.

Attendance Officer

Each building principal is designated as an attendance officer for the district. Each building principal, at his or her discretion, may delegate these responsibilities to any other qualified individual. The attendance officer is responsible for enforcing the provisions of state law relating to compulsory attendance. This responsibility includes but is not limited to filing a report with the county attorney of the county in which a student resides. Compensation for the duties of attendance officer is included in the salary for the superintendent or designee.

Excused Absences – Physical or Mental Illness

Absences shall be excused by a parent, guardian, or educational decision maker, as defined in section 79-530, of the child for physical or mental illness and as documented by a credentialed health professional, provided the

documentation supports such absence. In the instance of chronic illness, documentation shall be reviewed each semester.

Expectations for Regular Attendance:

1. Students are expected to attend every class, every day.
2. The only "excused" absences shall be:
   a.) absences when the Nebraska State Patrol confirms in writing that weather conditions have made the roads impassable so that the student's attendance impracticable or impossible;
   b.) student attendance at a school-sponsored activity;
   c.) student has been suspended or expelled from school by the school district; and
   d.) absences required by law enforcement, child protective services or a court of competent jurisdiction, confirmed in writing to the school district.
3. All other absences, including absences for minor physical or mental illnesses, family events, routine medical appointments are simply "absences."
4. Upon return from every absence or partial-day absence, students must remain after school for 30 minutes to meet with teachers, work on missed assignments or simply to study. The location and supervision of the student will be determined by the building principal in consultation with the student's classroom teacher(s).
5. Students must not be absent from any course more than seven days in any given quarter in order to earn academic credit for that course for that quarter. Students who lose credit in any given course due to absences may appeal that loss of credit to his/her building principal.

Attendance Incentives:

Building principals will establish attendance incentives for their students. Those may include:

- Special Recognition of students who have 95% or greater attendance each quarter
- Excusal from certain classroom assignments (final exam, written report) for students with 95% or greater attendance each semester
- Special rewards (movie day, field day, extra recess) for students who have 95% or greater attendance

At the conclusion of each quarter building principals report to the board what incentives were implemented and the effectiveness of the incentive in improving student attendance and engagement.

When students are absent from school, district staff will respond as follows:

First Stage Response to Absences

1. A member of district staff will contact parent via telephone for every absence if the parent has not contacted the school in advance.
2. After a student's third absence in any given quarter, the school's attendance officer will schedule a meeting with the student's parents or guardians. That meeting will be documented on the attached form.
    a. This meeting must be attended by attendance officer, parents, social worker or principal, and the student (if appropriate)
    b. The meeting shall be documented
    c. The meeting shall develop a collaborative plan to assist the student in improving his/her attendance
3. Building principals must meet with teachers who have 10% of their students miss seven or more days of class in any given quarter to review strategies to increase student engagement. A consistent pattern of student absences from a teacher's classes may result in a formal remediation plan.
4. The superintendent must meet with the building principal if more than 10% of students miss seven or more days of class in any quarter to review strategies to improve the school building's climate. A consistent pattern of building-wide absenteeism may result in a formal remediation plan.

Second Stage Response to Absences

Students who accrue more than 20 absences in a school year may be referred to the county attorney for action under NEB. REV. STAT. § 43-247(3)(a) and (b).

Making Up Absences (Optional – Remove or revise based on your District's practices.)

When a student receives [X] unexcused absences or the hourly equivalent in any semester, the student shall be required to make-up those absences through attendance in [insert program]. Absences shall be made up at a rate of [insert rate.]

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

5001
Compulsory Attendance and Excessive Absenteeism

Required Attendance

Every person residing in the school district who has legal or actual charge or control of any child who is of mandatory attendance age shall cause that child to attend a public or private school regularly unless the child has graduated from high school or has been allowed to disenroll pursuant to this policy.

Mandatory Attendance Age

All children who are or will turn six years old before January 1 of the current school year are of mandatory attendance age. Children who have not turned eighteen years of age are of mandatory attendance age.

Exceptions

This policy does not apply when attendance is made impossible or impracticable by severe weather conditions or by the mental or physical illness of the student or a child whom the student is parenting.

A child who will not reach age 7 before January 1 of the current school year may be excused from mandatory attendance if the child's parent or guardian completes an affidavit affirming that alternative educational arrangements have been made for the child. A copy of the required affidavit is attached to this policy.

Discontinuing Enrollment – 5 Year Old Students

The person seeking to discontinue the enrollment of a student who will not reach six years of age prior to January 1 of the current school year shall submit a signed, written request to the superintendent using the form which is attached to this policy. The school district may request written verification or documentation that the person signing the form has legal or actual charge or control of the student. The school district shall discontinue the enrollment of any student who satisfies these requirements. Any student whose enrollment is discontinued under this subsection shall not be eligible to reenroll in this school district until the beginning of the following school year unless otherwise required by law.

Discontinuing Enrollment – 16 and 17 Year Old Students

Only children who are at least 16 years of age may be disenrolled from the district. The person seeking to discontinue the child's enrollment shall submit a signed, written request and submit it to the superintendent using the form which is attached to this policy. The district will follow the procedures outlined on the attached form in considering requests to disenroll.

Only children disenrolling to attend an exempt school may be exempt from this policy. The person with legal or actual charge or control of the child must provide the superintendent with a copy of the signed request submitted to the State Department of Education for attending exempt schools. The superintendent may confirm the validity of the submission with the State Department of Education.

Prohibition on Discontinuing Enrollment – Abuse or Neglect Investigation

Upon notice from the Department of Health and Human Services, the District shall not facilitate the transfer or disenrollment of a student whose parent, guardian, or educational decisionmaker is subject to an active investigation by the Department for fourteen days or until further notice from the Department, whichever occurs first.

Attendance Officer

Each building principal is designated as an attendance officer for the district. Each building principal, at his or her discretion, may delegate these responsibilities to any other qualified individual. The attendance officer is responsible for enforcing the provisions of state law relating to compulsory attendance. This responsibility includes but is not limited to filing a report with the county attorney of the county in which a student resides. Compensation for the duties of attendance officer is included in the salary for the superintendent or designee.

Excused Absences – Physical or Mental Illness

Absences shall be excused by a parent, guardian, or educational decision maker, as defined in section 79-530, of the child for physical or mental illness and as documented by a credentialed health professional, provided the

documentation supports such absence. In the instance of chronic illness, documentation shall be reviewed each semester.

Excused Absences – Others

The following additional absences will be considered excused if they are confirmed by communication to the school from the student's parent/guardian:

1. Severe weather
2. Medical appointments for the student
3. Death or serious illness of the student's family member
4. Attending a funeral, wedding or graduation
5. Appearance at court or for other legal matters
6. Observance of religious holidays of the student's own faith
7. College planning visits
8. Personal or family vacations

Excessive Absenteeism

When a student receives 5 unexcused absences or the hourly equivalent in any semester, the Attendance Officer may send written notification of the student's total absences to the student's parent or guardian. When a student receives 10 unexcused absences or the hourly equivalent in any school year, the Attendance Officer will send written notification of the student's total absences to the student's parent or guardian and offer to meet with the student's parents or guardians to discuss any barriers to the student's attendance. When a student receives 15 unexcused absences or the hourly equivalent in any school year, the Attendance Officer will send written notification of the student's total absences to the student's parent or guardian and shall schedule a meeting with relevant stakeholders to discuss and address any barriers to the student's attendance, unless the Attendance Officer determines that such a meeting would not be productive in facilitating the student's regular attendance.

When a student has accrued 20 days of unexcused absences, or the hourly equivalent, the district may report the matter to the county attorney in the county where the student resides.

Making Up Absences (Optional – Remove or revise based on your District's practices.)

When a student receives [X] unexcused absences or the hourly equivalent in any semester, the student shall be required to make up those absences through attendance in [insert program]. Absences shall be made up at a rate of [insert rate.]

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

5003
Admission of Part-Time Students

A student may be permitted to enroll on a part-time basis pursuant to this policy and applicable curricular practices when enrollment is appropriate for reasons that include but are not limited to the following: the student attends another education institution on a primary basis; is enrolled for a limited number of credit hours needed to graduate; has a modified schedule because of a disability or as part of an individualized education plan; or is a student who attends a private, denominational, or parochial school or a school that elects not to meet accreditation or approval requirements (referred to herein as an exempt school student or an exempt school, respectively).

Eligibility and Application for Enrollment. A student may be eligible for part-time enrollment if the student:

1. is of appropriate age to attend school;
2. is a resident of this school district;
3. is a resident of another school district attending a private, denominational, parochial, or exempt school, but only if
    a. this school district is the closest to the student's residence that offers the extracurricular sport or activity they desire to participate in, and their resident school district does not offer that sport or activity; or
    b. the school building the student would attend if accepted for part-time enrollment is closer than the school building the student attends or would attend at the resident district;
4. has not graduated from high school; and
5. has not received a graduate equivalency diploma.

The parent or guardian must meet all of the district's admission requirements and file an application for enrollment on forms provided by the school district by _____ prior to the year of enrollment. For second semester high school courses, the application must be filed by _____. For students who move into the district mid-semester, the application must be filed within 20 days of moving into the district. The administration shall review the application, determine whether to approve or deny it, notify the parent or guardian, and schedule enrollment at an educationally appropriate time in the building or attendance center of the administration's choice. Enrollment does not carry over from one school year to the next, and the parent or guardian must apply for enrollment each school year.

Limitations Based on Resources. The part-time enrollment of students is subject to limitations for grades, classes, courses, and programs based on the

limited resources available to the school district. Full-time students shall be given priority for enrollment in grades, classes, courses, and programs.

Placement of Students. Students accepted for part-time enrollment shall be placed in courses for which they have adequate preparation and which are determined to be educationally appropriate based on criteria that include, but are not limited to the student's age, achievement test scores, academic record, evaluation by school personnel and any other standards used by the district for the placement of students.

Grades and Academic Honors. Students accepted for part-time enrollment shall receive grades, report cards, and transcripts, but shall not be eligible to graduate, receive a diploma or qualify for class ranking unless they meet all district requirements including earning a sufficient number of credit hours and semesters of attendance.

Applicability of School Rules. Students accepted for part-time enrollment are subject to all rules and standards of the board of education and administration as set forth in policy, handbooks or other communications, as well as the rules and directives of the building administration and staff. They must remain on the school campus during scheduled classes but must leave the school campus when not engaged in a course, course-related activity, or an extracurricular activity or sport, unless the building principal approves their presence. Students who violate school policies, rules, or directives shall be subject to disciplinary procedures up to and including suspension and expulsion.

Extracurricular Sports and Activities. [OPTION 1: accredited private school students can't participate] Students who are enrolled in a private, denominational, or parochial school may not participate in extracurricular sports and activities sponsored by the school district.

[OPTION 2: accredited private school students can participate]. Students who are enrolled in a private, denominational, or parochial school may not participate in extracurricular sports and activities sponsored by the school district if they participate in extracurricular sports and activities at any other public, private, denominational, or parochial school. Any such students who desire to participate in extracurricular sports and activities at the school district must enroll in the following number of credit hours from the school district:

1. For extracurricular sports and activities regulated by an athletics or activities association in which this school district is a member: 5 credit hours.

2. For extracurricular sports and activities governed by a national or state organization other than an athletics or activities association, such as FFA: the minimum number of credit hours offered by the school district as required by that national or state organization.
3. For extracurricular sports and activities not regulated or governed by any such entity: [INSERT NUMBER 0-5 credit hours].

Exempt school students may only participate in extracurricular sports and activities if they are enrolled in at least 20 total credit hours per semester, when combining the exempt school credit hours and credit hours taken on a part-time basis at the school district. Exempt school students are not eligible to participate in extracurricular sports and activities sponsored by the school district if they participate in any sport or activity sponsored by any other public, private, denominational, or parochial school. Any such students who desire to participate in extracurricular sports and activities at the school district must enroll in the following number of credit hours from the school district:

1. For extracurricular sports and activities regulated by an athletics or activities association in which this school district is a member: 5 credit hours.
2. For extracurricular sports and activities governed by a national or state organization other than an athletics or activities association, such as FFA: the minimum number of credit hours offered by the school district as required by that national or state organization.
3. For extracurricular sports and activities not regulated or governed by any such entity: [INSERT NUMBER 0-5 credit hours].

All students permitted to participate in extracurricular sports and activities under this policy must also meet all other eligibility requirements set by the board, administration, and coach/sponsor prior to participating and for continued participation in the sport or activity. This includes but is not limited to rules for completing courses; up/down lists for deficient grades and/or incompletes; and all eligibility and other requirements of the Nebraska School Activities Association and any other governing bodies for the activity or sport.

Transportation. Part-time school students are not entitled to transportation or reimbursement for transportation to and from the school for class attendance purposes, unless required by law. Eligible part-time students are entitled to transportation to and from practices and extracurricular events to the same extent as the school district's full-time students, but part-time students must arrange their own transportation and arrive timely to the designated pick-up point for such transportation.

Option Enrollment. Students may not enroll on a part-time basis pursuant to the school's option enrollment program.

Adopted on: 7-13-26
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5004
Option Enrollment

The board of education supports the concept embodied in the Enrollment Option Program that parents and legal guardians have the primary responsibility for ensuring that their children receive the best education possible. Accordingly, the school district will participate in the option enrollment program and receive option students as provided herein.

1. Definitions

a. Option Student Defined. Option student means a nonresident student who has chosen to attend the school district under the provisions of the option enrollment program.

b. Resident School District Defined. Resident school district means the school district in which a student resides or in which the student is admitted as a resident of the school district pursuant to state law.

c. Option School District Defined. Option school district means the school district that a student chooses to attend other than his or her resident school district.

d. Elementary School Defined. Elementary school means grades K - 6.

e. Middle School Defined. Middle school means grades 7- 8.

f. High School Defined. High school means grades 9 through 12.

g. Individual Student Defined. Individual Student means the individual person seeking to begin attendance as an option student in the school district and who such person's parent or legal guardian has identified in a written application for option enrollment submitted to the school board.

h. Applicants Defined. Applicants means the Individual Student together with all siblings of the Individual Student.

i. Siblings Defined. Siblings means all children residing in the same household on a permanent basis who have the same mother or father or who are stepbrother or stepsister to each other who have not received a high school diploma or its equivalent.

2. **Persons Entitled to Apply for Option Enrollment of Students.** Only parents and legal guardians may apply for option enrollment of students. Applications filed by foster parents and adults acting *in loco parentis* are not authorized and will be automatically denied.

3. **Duties, Entitlements and Rights of Option Students.** Except as otherwise provided herein, once an option student's option enrollment application has been accepted he/she shall be treated as a resident student of the school district.

4. **Automatic Acceptance.** The option school district must automatically accept applications of Individual Students under the following circumstances:

   a. The Individual Student relocates in a different school district but wants to continue attending his or her original resident school district and the Individual Student has been enrolled in his or her original resident school district for the immediately preceding two years (in which case the time deadlines are waived);

   b. The Individual Student relocates in a different school district but wants to continue attending the option school district (in which case the time deadlines are waived); or

   c. The Individual Student is a sibling of an option student enrolled in the option school district.

5. **Standards for Acceptance or Rejection of All Other Option Students.** For Individual Students not entitled to automatic acceptance as described in the preceding section, no application for option enrollment may be accepted if enrollment in the school district if any of the Applicants would exceed the school district's capacity as described in this section.

   a. Special Education Capacity. Capacity for special education services will be determined on a case-by-case basis. If an application for option enrollment received by the school district indicates that any of the Applicants has an individualized education program under the federal Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq., or has been identified as a student with a disability as defined in section 79-1118.01, the application will be evaluated by the director of special education services or the director's designee who must determine if the

school district and the appropriate class, grade level, or school building has the capacity to provide all of the Applicants the appropriate services and accommodations. The Federal Educational Rights and Privacy Rights Act (FERPA) (20 U.S.C. § 1232g) permits the release of education records when a student seeks or intends to enroll in a different school district.

b. **Numeric Capacity**. The board of education may set the numeric capacity of programs, classes, grade levels, or school buildings by operation of this policy or through freestanding action by the board. Numeric Capacity will be determined based upon available staff, facilities, projected enrollment of resident students, and projected number of students with which the option school district will contract based on existing contractual arrangements. Individuals seeking information about the numeric capacity set by the board may contact the superintendent for a copy of that resolution.

c. **Programmatic Capacity.** In addition to the numeric capacity standards referred to above, the board may, by resolution, prior to October 15 of each school year, declare a program, a class, or a school unavailable for the next school year to option students due to lack of capacity. Individuals seeking information about the programs that have been declared to be unavailable due to lack of capacity may contact the superintendent for a copy of the board's resolution.

d. **Other Standards for Acceptance or Rejection of Option Enrollment Applications.** In addition to the numeric and programmatic capacity standards outlined above, the school district shall not accept any application for option enrollment when enrollment of any of the Applicants:

i. Would increase the operating costs of the school district, such as by requiring the hiring of new staff or contracting with outside entities to provide services to any of the Applicants;
ii. Would require the procurement of new equipment, technology, or furnishings;
iii. Would cause or require the rearrangement of caseloads for staff and contracted professionals;
iv. Is reasonably deemed by appropriate school staff to pose a potential risk to the health or safety of students or staff;

v. May pose a risk of adversely affecting the quality of educational services being provided to resident students, as determined by appropriate school staff.

e. Prohibited Standards. The school district shall not base the decision to accept or reject the application of the Individual Student on any of the Applicants' previous academic achievement, athletic or other extracurricular ability, disabling condition(s), proficiency in the English language, or previous disciplinary proceedings.

f. Order of Acceptance. If there are more option student applicants for any program, class, grade level or school building than can be accepted into such program, class, grade level or school building, applicants shall be accepted

i. in the order in which written applications were received by the school district.

g. Maximum Capacity Report. The school district will annually establish, publish, and report the capacity for each school building under the district's control pursuant to procedures, criteria, and deadlines established by the Nebraska Department of Education.

6. False or Misleading Option Applications. If, prior to the Individual Student's attendance as an option student, the school district discovers that a previously accepted option application contained false or substantively misleading information about any of the Applicants, the option application will be rejected.

7. Academic Credits and Graduation. The school district shall accept credits toward graduation that were awarded by another school district, and shall award a diploma to an option student if the student meets the graduation requirements of the school district.

8. Information Regarding Schools, Programs, Policies and Procedures. The school district, its officers and employees, shall make information about the school district and its schools, programs, policies and procedures available to all interested people.

9. Procedure for Students Optioning Into or Out of the School District.

a. The parent or legal guardian of any student desiring to option into or out of the school district shall submit a proper and timely application to the board of education and the other affected school district for enrollment during the following and subsequent school years. Any application requiring the approval of the school district shall be deemed submitted when the application is actually received in the school district's business office.

b. On or before April 1st, the school district shall notify the parent or legal guardian of any Individual Student who has submitted an application to option into the school district and the resident school district, in writing, whether the application is accepted or rejected. If an application is rejected, the reason for such rejection shall be stated in the notification. This written notice shall be sent via certified mail to the address listed on the option application.

10. Late Applications and Requests for Release

a. The board of education may refuse a request of a student seeking to option out of the school district when the option application is submitted after March 15th under the following conditions:

i. When the district has already entered into contracts with teaching staff for the following school year;

ii. When the district has already contracted for the performance of specific services for the student;

iii. When the release of the student would have a negative financial impact or loss of revenue for the district.

b. The board of education will approve late applications to option into the district under the following conditions:

i. When the resident district has released the student, or if the student is an option student at the time of such application and applying to become an option student at a subsequent option school district, a release approval from the option school district the student is attending at the time of such application;

ii. When the student's late enrollment into the district meets the standards for acceptance or rejection of option students contained elsewhere in this policy;

b. The superintendent will notify parents or guardians who have submitted properly completed option applications after March 15th no later than 60 days following submission of the application of the board's acceptance or rejection of the application.

11. Students Who Do Not Need a Release from the Resident District

a. A student does not need to be released from his/her resident district or the option school district the student is attending at the time of application under the following circumstances:

i. When the student has relocated to a different resident school district after February 1

ii. When a student's option school district merges with another district effective after February 1

b. The school district shall accept or reject an application from a student under this paragraph using the criteria set forth in this policy and will accept or reject the application within forty-five days.

11. Cancellation of Option.

Students who option either into or out of the school district shall:

a. Attend the option school district until graduation or relocation/re-option in a different resident school district unless the student chooses to return to the resident school district, in which case the student's parent or legal guardian shall timely submit a cancellation form to the school board or board of education of the option school district and the resident school district for approval for the following year.

b. Attend an option school district for not less than one school year unless the student relocates to a different resident school district, completes requirements for graduation prior to the end the school year, transfers to a parochial or private school, or upon mutual agreement of the resident and option school districts cancels the enrollment option and returns to the resident school district.

12. Authority of Superintendent.

The board of education authorizes the superintendent of schools to make decisions on its behalf pursuant to and to apply the criteria articulated by this policy in determining whether to grant or deny option enrollment applications.

Adopted on: 7-13-26
Revised on: _____
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 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.

"Parent" means parent, guardian, or educational decisionmaker of the student. "Educational decisionmaker" means a person designated or ordered by a court to make educational decisions on behalf of a child.

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.

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:

1. Brings a deadly weapon as defined in section 28-109 onto school grounds, into a vehicle owned, leased, or contracted by a school being used for a school purpose or into 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; or
2. Engages in violent behavior capable of causing physical harm to another student or school employee.

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 within 2 school days after completion of the suspension. This makeup guideline shall be provided to the student and a Parent 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. After the principal has determined that a short-term suspension is necessary, but prior to commencement of the short-term suspension, the student and the Parent will be given oral and written notice of the charges against the student. They will be advised of what the student is accused of having done, be given an explanation of the evidence the authorities have, and be given an opportunity to present evidence of 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, describing:
    a. The student's conduct, misconduct or violation of the rule or standard;
    b. The reasons for the action taken;
    c. The actions made by the school to try to discontinue or alleviate the behavior of the student prior to considering suspension;
    d. Resources the school is able to provide or recommend to assist the student; and
    e. How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school.
4. An opportunity will be given to the student, and the student's Parent, 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, is to attend the conference. If no conference has been held, a Parent may submit a written request to the suspending principal before the student returns to school.
5. 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. 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/rookies; 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 Parent 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. Resources the school is able to provide or recommend to assist the student;
d. How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school;
e. 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;
f. A description of the hearing procedures provided by the act, along with procedures for appealing any decision rendered at the hearing;
g. A statement that the principal, legal counsel for the school, the student, the student's Parent, or the student's representative 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
h. A form on which the student, the student's Parent 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, the student's Parent, 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 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 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 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, except with the consent of all the parties.
8. The principal or legal counsel for the school, the student, the student's Parent, 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: 7-13-26
Revised on: _____
Reviewed on: _____

5048
Emergency Response to Life Threatening Asthma or Systemic Allergic Reactions (Anaphylaxis)

School employees will comply with the requirements of the NDE Rule 59 protocol entitled, "Emergency Response to Life Threatening Asthma or Systemic Allergic Reactions (Anaphylaxis)" (Protocol) to address incidents of anaphylaxis involving students at school when those students do not have existing response plans. For students with individual self-management plans, Section 504 plans, or Individualized Education Programs (IEP) addressing asthma or anaphylaxis responses, school employees will comply with those plans. The district shall procure and maintain the equipment and medication necessary to implement the Protocol.

The superintendent shall obtain the required signature(s) of one or more Prescribing Health Care Practitioners on the Protocol form. The superintendent shall publish this policy and Protocol in each student and employee handbook.

The superintendent shall arrange to have a qualified medical professional train employees, and for training updates as necessary. This may be a medical doctor, qualified school nurse, or other person qualified to train staff on the medication of students.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

6009
Grade Placement and Academic Credits of Transfer Students

The district will use the criteria outlined below to determine both the grade-level placement and the academic credit awarded to transfer students. The administration is the final decision-maker and decisions made pursuant to this policy may not be appealed to the board of education.

Transfer from an Accredited School District

A student transferring from an accredited school generally will be placed at the grade level that is comparable to the placement in the school from which the student is transferring. Temporary placement may be made until a student's records are received to verify the placement.

The student's building principal may place a student into a grade level that is different from the accredited school from which the student is transferring after considering the following information:

- Student's chronological age
- Previous school experience
- Academic transcript received from the accredited school of origin
- Testing data from the accredited school of origin, including but not limited to, standardized achievement test data, criterion-referenced test data, classroom testing data, and diagnostic test data
- Testing data from any tests or assessments conducted by the school district

All credits awarded to a student by an accredited institution will be counted towards applicable graduation requirements for the transferring student.

Transfer From a Non-Accredited School

A student or a parent/guardian of a student who is transferring into the district from a non-accredited school must provide the district with copies of all materials that have been used to provide instruction to the student that the family would like the district to consider in determining the appropriate grade level at which to place the student and credits to be awarded to the student. The student's building principal will then consider those materials and the following factors in determining the grade level placement for the student:

- Student's chronological age
- Previous school experience
- Materials submitted by the student or family pursuant to this policy

- Testing data from any tests or assessments conducted by the school district

The district will only award credit toward graduation from courses while the student was in a non-accredited school if the student can demonstrate mastery of the concepts required for completion of that course. Mastery will be assessed by standard and nonstandardized testing, at the discretion of the administration.

Multiple Enrollments and Re-enrollments In the Same Semester

Students from non-accredited schools who disenroll and then re-enroll in the district multiple times during the same semester will be permitted to resume the grade placement that the student was in at the time of the prior enrollment. However, students who fail to attend the total number of days per semester required of enrolled students will not be eligible to receive credit for the partial semester of enrollment.

The district will not retroactively award credit for time spent in exempt or non-accredited status.

A student's eligibility to participate in extracurricular activities upon re-entry is subject to all eligibility rules and the district's policies governing extracurricular eligibility.

Placement of International Students.

The district administration, in conjunction with the building principal, will determine the appropriate grade level/credit status of a student transferring from a country other than the US.

Graduation Requirements

Regardless of the school(s) previously attended, a student transferring into the school district in grades 9-12 will be responsible for meeting all graduation requirements to be awarded a diploma from the district.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

6038
Student Use of AI Tools

As used in this policy, artificial intelligence tools ("AI Tools") mean machine-based resources that use computer science, algorithms, large language models, and/or machine learning to perform tasks, answer questions, collect information, and respond to human-directed tasks, queries, and objectives. AI Tools include, but are not necessarily limited to, commercially-available resources like ChatGPT, Gemini, Claude and similar programs.

AI Tools may be useful to student learning. However, students and staff must ensure that student use of AI Tools should focus on using such tools as a resource and for background material, rather than using the AI Tools to complete the assignment. Therefore, AI Tools may only be used by students in accordance with the following requirements:

1. Students may not use AI tools on any assignment, test, or project unless the staff member has given express permission for the student to do so. Staff Member permission to use an AI tool on one assignment does not carry over to other assignments. Individual staff members will decide for each individual assignment the extent to which students may use AI Tools.

2. If a student uses any AI Tools in connection with a school assignment, the student must:

    a. Give proper attribution to the specific AI Tool(s) used to the same extent that students are expected to give proper attribution to other sources of information such as books, texts, encyclopedias, secondary sources, and other traditional media. Such attribution may include, but is not necessarily limited to, accurate quotations, citations, footnotes, endnotes, and/or bibliography entries.
    b. Never copy and paste the output from the AI Tool into the student's work as if the student wrote such section himself or herself.

3. Students may never use AI Tools to:

    a. Cheat on any assignment, test, or quiz;
    b. Help answer questions on a test or quiz without staff member permission;
    c. Make or share deepfakes or fake images, audio, or video of any real person;

d. Make or share sexual, nude, or intimate images of any real person—even if the image is fake or AI-made;
e. Bully, harass, threaten, intimidate or impersonate any person;
f. Place another student or staff member name, photo, voice, or personal information into an AI Tool without staff member authorization;
g. Use AI Tools to bypass accommodations, content filers, or school security.

4. A student may use AI Tools as an accommodation if his/her IEP team or Section 504 committee has approved use of the tool. The student must disclose the use of AI Tools to the staff member grading the assignment.

5. A student's failure to meet the requirements stated in this policy will constitute a violation of the district's prohibitions against cheating plagiarism and/or academic dishonesty, including but not necessarily limited to such prohibitions stated in the Student Handbook, which violation will subject the student to discipline up to and including expulsion.

6. The student requirements stated above are the minimum requirements for any student assignment. An individual teacher may impose more stringent requirements for any specific academic assignment or coursework.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

6046
Right to Access to School Library Materials

Definitions. As used in this policy,

- "Parent" means the parent, guardian, or educational decisionmaker of any student currently attending the school district; and
- "Educational decisionmaker" means a person designated or ordered by a court to make educational decisions on behalf of a child.

Catalog of Library Books. The superintendent or designee shall create and maintain a catalog of all books in the school district's library, categorized by school building, that shall be accessible by a Parent.

Opportunity for Notification. A Parent shall have the opportunity to be notified when the Parent's student checks out a book from the school library, which notification shall include the title of the book, the author(s) of the book, and the date the book is due to be returned to the school library. The administration may elect to allow a Parent to exercise the opportunity to receive such notifications by means of a website, application notification, or by opting into email notifications.

Nothing in this policy shall be construed to create any rights of access or rights to notification in favor of any person that does not meet the definition of Parent stated above.

Adopted on: 7-13-26
Revised on: _____
Reviewed on: _____

Sandhills PT Athletic Training Agreement
2026-2027

This agreement for Athletic training coverage is between South Platte Schools and Denise Moorhead, a contract employee of Sandhills PT and Sports Rehab. The contract total for the 2026-2027 school year is $14,935. South Platte Schools will disperse $5,500 for fall Sports, $6,425 for winter sports and $3,000 for springs sports to Sandhills PT and Sports Rehab to be paid to Denise Moorhead after the start of each said season. Expectations for services are as follows:

1. To attend at least 85% of all High School Volleyball, High School Football, High School Basketball, High School Wrestling, and High School Track home contests and 50% of the away contests.
2. Provide Athletic Training services to the student athletes during the first part of practice and be "on Call" for the coaches and student athletes at least 2 days a week.
3. Sandhills PT will provide liability insurance and cover the licensing fees for ATC services of this contract.
4. Should the trainer not complete the season for any reason, they will be responsible to pay the prorated portion of the individual sport season disbursement back to Sandhills PT. Sandhills PT will then reimburse this amount to South Platte Schools. This repayment will then terminate this contract for athletic training services between Sandhills PT and South Platte Schools.
5. Sandhills Physical Therapy is not responsible for any travel expenses needed to perform this agreement.
6. All Training room supplies will be provided by South Platte Schools.

_____
David Spencer, Superintendent

_____
Tara Perlinger, DPT, Sandhills Physical Therapy

Denise D Moorhead ATC
_____
Denise Moorhead, ATC

RAUNER & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
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July 1, 2026

Board of Education, South Platte Public Schools
David Spencer, Superintendent
PO Box 457
Big Springs, NE 69122

We are pleased to confirm our understanding of the services we are to provide for South Platte Public Schools for the year ended August 31, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of South Platte Public Schools as of and for the year ended August 31, 2026.

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

1) Management's discussion and analysis
2) Budgetary comparison information
3) Supplemental schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; standards contained in the Nebraska State Statutes and the Nebraska Department of Education, and will include tests of the accounting records of South Platte Public Schools and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements,

including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.* 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards.*

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of South Platte Public Schools' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards.*

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and

for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Rauner & Associates, P.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting, (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information on the website with the original document.

Other Services

We will also assist in preparing the financial statements and related notes based on the trial balance of South Platte Public Schools in conformity with the modified cash basis of accounting which is comprehensive basis of accounting other than accounting principles generally accepted in the United States of America based on information provided by you and propose journal entries affecting the financial statements that management reviews and accepts; and understands the nature of the proposed entries and the impact the entries have on the financial statements. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes based on the trial balance of South Platte Public Schools and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them and the proposed journal entries affecting the financial statements that management reviews and accepts; and understands the nature of the proposed entries and the impact the entries have on the financial statements prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will schedule the engagement based in part on deadlines, working conditions and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and will provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadline, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to South Platte Public Schools; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Rauner & Associates, P.C and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Nebraska State Auditor and the Nebraska Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Rauner & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties.

These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Nebraska State Auditor and the Nebraska Department of Education. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Robert R. Rauner, Jr. is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 15, 2026 and to issue our reports no later than November 5, 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed $14,595. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The Nebraska Department of Education has requested the performance of additional services not addressed in this engagement letter related to compliance with the calculation of the Average Daily Membership as required by Rule 1 of the Nebraska Administrative Code. We will communicate with you regarding the scope of the additional services and the estimated fees in a separate engagement letter.

In the event that the Governmental Accounting Standards Board (GASB), the American Institute of CPA's (AICPA), the General Accounting Office (GAO), the Office of Management and Budget (OMB), or any other federal or state agency promulgates additional standards or audit procedures during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work.

Reporting

We will issue a written report upon completion of our audit of South Platte Public Schools' financial statements. Our report will be addressed to the school board of South Platte Public Schools. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that South Platte Public Schools is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to South Platte Public Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree

with the terms of our engagement as described in this letter, please sign the attached copy and return it to us. You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2023 peer review report accompanies this letter.

Very truly yours,

Rauner & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of South Platte Public Schools.

Superintendent signature: _____

Title: _____

Date: _____

Board Member signature: _____

Title: _____

Date: _____

ESTIMATE

Zink Painting

509 West J St.
Ogallala NE 69153

(308) 280-0536
zinkpainting@gmail.com

For Big Springs School Wrestling Room

Estimate Num 395

Date Jul 6, 2026

Description	Quantity	Rate	Amount
* Interior Prime and 2 coats of paint	4900	$2.00	$9,800.00

* Indicates non-taxable item

Thank you for your business.

Subtotal	$9,800.00
Tax (8%)	$0.00
Total	**$9,800.00**