

# OVERTON EAGLES

Overton Public School 24-0004  
P.O. Box 310 401 7th Street  
Overton, NE 68863-0310



Mark A. Aten, *Superintendent*  
Brian Fleischman, *PreK-4 Principal*  
Bill Johnson, *5-12 Principal*  
Jody Skallberg, *Counselor*  
Brian Fleischman, *Activities Director*

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NOTICE OF MEETING  
BOARD OF EDUCATION  
OF OVERTON, NEBRASKA

NOTICE IS HEREBY GIVEN, that a meeting of the Overton Public School Board of Education, of Overton, Nebraska will be held at 7:30 p.m. on Monday, February 9, 2026, at the Overton Public School LMC, which meeting is open to the public. An agenda for such meeting kept continuously current, is available for public inspection at the office of the Superintendent, in the Overton Public School Building, 401 7<sup>th</sup> Street, Overton, Nebraska.

Jared Walahoski  
Secretary of the Board

Board of Education  
*Heather Brennan Clayton Jeffries Logan Kizer Gordon Lassen Joel Meier Jared Walahoski*

Overton Public School District 24-0004  
Overton Board of Education  
Board Meeting: February 9, 2026  
401 7<sup>th</sup> Street, Overton, NE 68863  
School LMC

Mission Statement: *The mission of Overton Public School is to provide opportunities for everyone to be Engaged, Enlightened, and Empowered.*

Board of Education Agenda:

- 7:30            **A. Call meeting to order**
- 7:35            **B. Compliance Statement**
- 7:40            **C. With consent of the Board, receive reports from school personnel, patrons, or community groups**
- 7:45            **D. Read and consider communications**
- 7:50            **E. Approve the agenda**
- 7:55            **F. Approve minutes**
- 8:00            **G. Act on bills for payment**
- H. Matters pending before the board**
- 8:05            1.        Discuss, Consider, and take all Necessary action approving the contract with ESU 10 for the 2026-2027 Special Education Contract, Schedule A Budget Form, and Cooperative Service Agreements.
- 8:10            2.        Discuss, Consider, and take all Necessary action to approve board policy 6040 Early Childhood Program.
- 8:15            3        Discuss, Consider, and take all Necessary action to approve the 2026-2027 contract for the PreS-4 Principal.
- 8:20            4.        Discuss, Consider, and take all Necessary action to approve the 2026-2027 contract for the grades 5-12 Principal.
- 8:25            5.        Discuss, Consider, and take all Necessary action to designating the depository for all district funds.
- 8:30            6.        Discuss, Consider, and take all Necessary action to approve the 2026-2027 school calendar.
- 8:35            7.        Discuss, Consider, and take all Necessary action to approve the 2026-2027 Master Agreement with the Overton Education Association.
- I. Board Reports and Discussion**
- 8:40            1.        **Board Reports:**  
                  a. Meetings Attended  
                  b. Upcoming Meetings  
                  c. Committee Reports
2.        **Board Discussion:**
- J. Administrative Reports:**
- 8:45            1.        PreS-4 Principal's Report
- 8:55            2.        4-12 Principal's Report
- 9:10            2.        Superintendent's Report.

**Closed/Executive Session:** If, during the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act.

**Action Item:** The board reserves the right to take action on an item that is on the adopted board agenda.

**Next regularly scheduled meeting:** March 9, 2026

**COMMENTS:**

1. Is required to provide SPED services to students. Superintendent recommends the board approve
2. SPED contract with ESU 10.
3. Board committee the board review and consider approving board policy 6040 Early Childhood Program
4. Recommendation of the superintendent to approve contract with PreS-4 Principal.
5. Recommendation of the superintendent to approve contract with 4-12 Principal.
6. Board policy requires the board to designate where all district funds are to be deposited.
7. Board will need to consider approving the 2026-2027 school calendar
8. Board negotiations committee recommends the board approve the 2026-2027 Master Agreement

**DISCUSSION:**

1. **Board Reports and Discussion:**
  - a. Meetings Attended:
  - b. Upcoming Meetings: Schedule Provided
  - c. Transportation:
  - d. Interlocal:
  - e. Curriculum Committee:
  - f. Facilities:
  - g. Negotiations:
2. Discussion Topics:
  - a. Projects
  - b. March Board Meeting – March 9, 2026
3. Board Policy Review:
  - a. 3001 Budget
  - b. 3002 Deposits
  - c. 3003 Bidding for Construction, Remodelling, Repair, or Site Improvement
  - d. 3003.1 Bidding for Construction, Remodelling, Repair, or Related Projects Financed with Federal Funds
  - e. 3004 Fiscal Management for Purchasing and Procurement
  - f. 3004.1 Fiscal Management for Purchasing and Procurement Using Federal Funds
  - g. 3005 School Activities Fund

**Administrative Reports:**

**Pres-4 Principal Report**

1. Events Update

**5-12 Principal Report**

1. Cell Phone Update

**SUPERINTENDENT'S REPORT**

1. Option Enrollment-
  - Out
    - a.
    - b.
  - In
    - a.

Change of status 
  - a.
  - b.
2. Board Meeting for March – Date and Time
3. Projects Update
4. Legislative Issues

5. Financial Review
6. Staffing
7. Other

Overton Public Schools  
Overton Board of Education

Minutes of the Regular Board of Education Meeting  
Overton Public School District 24-0004

**Board President or Presiding Officer: Meeting to Order and Roll Call.**

The **February 9, 2026**, the regular monthly meeting of the Overton Public School Board of Education is called to order at 7:30 p.m. in the school LMC and is now in session. Roll call.

	Present	Absent
Brennan	_____	_____
Jeffries	_____	_____
Kizer	_____	_____
Lassen	_____	_____
Meier	_____	_____
Walchoski	_____	_____

**Excuse the absence of board member** \_\_\_\_\_

		Yes	No
Present	Absent		
	Brennan	_____	_____
	Jeffries	_____	_____
	Kizer	_____	_____
	Lassen	_____	_____
	Meier	_____	_____
	Walchoski	_____	_____

**Vote** \_\_\_\_\_

**Compliance Statement:** To be in compliance with LB 898, the Nebraska Open Meetings Law, I would like to inform the public that a copy of the Open Meetings Law is posted near the LMC check-out counter. This meeting has been published in the **February 3, 2026**, edition of The Lexington Clipper-Herald and posted on the south doors of the school, Post Office, school’s web site and the Security First Bank. There are board packets provided for the public on the iPads found on the LMC counter.

**Public Comment:** At this time, visitors may address the board. The board welcomes patrons, and we appreciate your attendance at this board meeting. Members of the public are encouraged to share their thoughts and ideas with the board during the agenda item labeled “Public Comment”. This is the only time during this meeting when the public may speak. Comments or questions from the audience at any other time during the meeting will be declared out of order. Any person wishing to speak must abide by and adhere to board policies. Everyone wishing to speak must complete a speaker card (cards are located at the table near the entrance of the room). The board will receive public comments in order as printed on the speaker cards received. Everyone who comes forward must state your name, address, the name of any organization being represented, and the topic you are interested in before you begin. The total time allotted for public comments will not exceed thirty minutes and each member of the public will be allotted not more than five minutes to address the Board. If a group wishes to speak on the same topic, please designate one spokesperson for the group. The board will not respond to comments or questions. The board will not act on the comments presented by the speakers but will direct the comments to appropriate staff members. If any person is considered unruly, abusive, or otherwise disruptive, the Board President may prohibit the person from speaking further or have the

person removed from the meeting. The board will now receive public comments printed on the speaker cards received.

Guests Present: See Attached Document A.

**The following reports presented to the Board:**

- 1. \_\_\_\_\_ - Topic - \_\_\_\_\_
- 2. \_\_\_\_\_ - Topic - \_\_\_\_\_
- 3. \_\_\_\_\_ - Topic - \_\_\_\_\_

**The following communications were read or presented to the Board:**

- 1. \_\_\_\_\_ - Topic - \_\_\_\_\_
- 2. \_\_\_\_\_ - Topic - \_\_\_\_\_
- 3. \_\_\_\_\_ - Topic - \_\_\_\_\_

**A Motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_**

**to approve the agenda of the February 9, 2026, meeting as presented.**

**Discussion:**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walhoski	_____	_____	
			Vote _____

**A Motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_**

**to approve the minutes of January 12 2026, as presented.**

**Discussion:**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walhoski	_____	_____	
			Vote _____

A motion by \_\_\_\_\_ and seconded by \_\_\_\_\_

to approve the February bill roster in the amount of \$47,352.52 and February payroll salary and benefits in the amount of \$364,605.71.

**Discussion:**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walahoski	_____	_____	

Vote \_\_\_\_\_

**MINUTES OF THE OVERTON PUBLIC SCHOOL BOARD OF EDUCATION**  
**REGULAR MEETING**  
**January 12, 2026**  
**7:30 p.m.**

Mission Statement: *The mission of Overton Public School is to provide opportunities for everyone to be Engaged, Enlightened, and Empowered.*

**Board President called the meeting to order at 7:30 p.m. Members Present:**

Brennan  
Jeffries  
Kizer  
Lassen  
Meier

**Notification:** The January 12, 2026, meeting of the Overton Public School Board of Education was posted at the Overton Public School, on the Overton Public School website, The Lexington Clipper Herald, Overton Post Office, and the Security First Bank.

**Open Meetings Information:** To be in compliance with LB 898, The Nebraska Open Meetings Act, Board President informed the public that a copy of the Open Meetings Law is posted near the LMC check-out counter.

**Administration Present:** Mark Aten superintendent, Brian Fleischman Pres-4 principal, and Bill Johnson 5-12 principal.

**Guests Present:** Brooke Puffer, Kent Puffer, Pat Luther, and Cathy Luther.

**Public Comments:** Pat Luther

**Reports:** No Reports

**Communications:** No Communications

**Absence:** Board excused the absence of member Walahoski. Motion carried 5-0-1. Voting Yes (5): Brennan, Jeffries, Kizer, Lassen, and Meier. Voting No: (0). Absent (1) Walahoski.

**Board of Education Election of Officers:** The 2025 Board of Education was adjourned, and the 2026 Board of Education was convened. Board elected the following officers for the 2026 year: Board President, Joel Meier (5-0-1), Board Vice-President, Gordon Lassen (5-0-1), Board Secretary, Jared Walahoski (5-0-1), Board Treasurer, Clayton Jeffries (4-1-1).

**2026 Board Committees:**

Committee on American Civics:	Gordon Lassen, Jared Walahoski, and Clayton Jeffries
Interlocal:	Joel Meier and Clayton Jeffries
Curriculum:	Logan Kizer, Gordon Lassen, and Heather Brennan
Transportation:	Clayton Jeffries, Jared Walahoski, and Heather Brennan
Negotiations:	Logan Kizer, Joel Meier, and Jared Walahoski
Facilities and Properties:	Heather Brennan, Jared Walahoski, and Joel Meier

**Other:**

- a. Appointed board member Kizer to act as Secretary for the meeting.

**Action Items:**

1. **Agenda:** Moved by Lassen, seconded by Jeffries to approve the agenda of the January 12, 2026, regular monthly board meeting as presented. Discussion: Discussion was limited as there were no changes made to the agenda. Motion carried 5-0-1. Voting Yes (5): Brennan, Jeffries, Kizer, Lassen, and Meier. Voting No: (0). Absent (1) Walahoski.
2. **Minutes:** Moved by Meier, seconded by Brennan to approve the minutes of the December 8, 2025, as presented. Discussion: Discussion was limited as there were no corrections made to the minutes. Motion carried 5-0-1. Voting Yes (5): Brennan, Jeffries, Kizer, Lassen, and Meier. Voting No: (0). Absent (1) Walahoski.
3. **Claims:** Moved by Lassen, seconded by Kizer to pay the January General Fund bill roster in the amount \$66,208.67 and the January payroll salary and benefits in the amount of \$345,515.81. Discussion: Superintendent provided additional information on the bill roster. Motion carried 5-0-1. Voting Yes (5): Brennan, Jeffries, Kizer, Lassen, and Meier. Voting No: (0). Absent (1) Walahoski.
4. Moved by Meier, seconded by Brennan to approve the Committee on Americanism. Motion carried 5-0-1. Voting Yes (5): Brennan, Jeffries, Kizer, Lassen, and Meier. Voting No: (0). Absent (1) Walahoski.
5. Moved by Brennan, seconded by Jeffries to authorize the Superintendent to use facsimile signatures for the Board President, Treasurer, and Secretary. Motion carried 5-0-1. Voting Yes (5): Brennan, Jeffries, Kizer, Lassen, and Meier. Voting No: (0). Absent (1) Walahoski.
6. Moved by Kizer, seconded by Brenna to approve the enrollment option limits. Motion carried 5-0-1. Voting Yes (5): Brennan, Jeffries, Kizer, Lassen, and Meier. Voting No: (0). Absent (1) Walahoski.
7. Moved by Lassen, seconded by Jeffries to approve KSB School Law as the legal counsel for the school district. Motion carried 5-0-1. Voting Yes (5): Brennan, Jeffries, Kizer, Lassen, and Meier. Voting No: (0). Absent (1) Walahoski.
8. Moved by Lassen, seconded by Brennan to recognize the Overton Education Association as the official bargaining agent for the certificated staff for the 2027-2028 school year. Motion carried 5-0-1. Voting Yes (5): Brennan, Jeffries, Kizer, Lassen, and Meier. Voting No: (0). Absent (1) Walahoski.
9. Moved by Jeffries, seconded by Kizer to accept the letter of resignation from Mr. Neben effective the end of the 2025-2026 school year. Motion carried 5-0-1. Voting Yes (5): Brennan, Jeffries, Kizer, Lassen, and Meier. Voting No: (0). Absent (1) Walahoski.
10. Moved by Brennan, seconded by Jeffries to adjourn the meeting at 9:06 p.m. Discussion. Very little discussion as the board determined it was time to adjourn. Motion carried 5-0-1. Voting Yes (5): Brennan, Jeffries, Kizer, Lassen, and Meier. Voting No: (0). Absent (1) Walahoski.

#### **Board Reports and Discussion Topics:**

1. **Board Reports:**
  - a. Transportation: No Report
  - b. Curriculum: No Report
  - c. Facilities: No Report
  - d. Negotiations: Determine Next Meeting Date
  - e. Interlocal Committee:
2. **Discussion Topics:**

- a. February Board Meeting Date and Time: Monday, February 9, 2026, beginning at 7:30 p.m. in the LMC.
- b. Board Policy 6040 Early Childhood Program
- c. NASB Calendar of Events

**3. Board Policy Review Schedule: 2000 Series**

- 2009 Public Participation at Board Meetings
- 2010 Preparation for Board Meetings
- 2011 Membership in Organizations
- 2012 Code of Ethics
- 2013 Violation of Board Ethics
- 2014 Relationship with School Attorney
- 2015 Rent Board Member
- 2016 Participation in Insurance Program by Board Members
- 2017 Indemnification and Liability Insurance

**Administrative Reports:**

**Prek-4 Principal Report:**

- a. NSAA Meeting Update
- b. Activities Update

**Grades 5-12 Principal Report:**

- a. Scheduled School Activities
- b. Activity Updates
- c. Speaker Schedule
- d. In-service Agenda Update

**Superintendent's Report:**

- 1. Enrollment Option Report

Option Enrollment:

**Out:**

- a. Chisum Cox – Grade 7 to SEM

**In:**

- b. Titan Irish – Grade 4 from Lexington
- c. Evelyn Francisco – Grade 2 from Elm Creek
- d. Bryce Francisco – Grade 5 from Elm Creek
- e. Josselynn Francisco – Grade 8 from Elm Creek

**Change of Status:**

- a. None

- 2. Financial Update
- 3. Budget Review
- 4. 2026 Board Election

Overton Public School District		
	Bill Roster	
	Month:	February
	Status:	Official
2/9/2026	Total:	\$ 47,352.52
Vendor	Total Amount	New Code Description
Airgas	\$ -	Reg. Instruct. Ind. Tech. Supplies
Amazon Business	\$ 38.57	Reg. Instruct. - Vocal Music Supplies
Amazon Business	\$ 88.97	Reg. Instruct. - Prek Supplies
Amazon Business	\$ 47.57	Reg. Instruct.- Transportation Supplies
Amazon Business	\$ 57.70	Reg. Instruct. - K-4 Supplies
Amazon Business	\$ 222.49	Administrative - Secondary Principal Supplies
Amazon Business	\$ 419.13	Reg. Instruct.- Custodial Supplies - Hand Dryer
ATC Communications	\$ 163.44	Fiscal Services - Phone Service
Black Hills Energy	\$ 5,210.68	Operations of Buildings - Natural Gas
C&S Truck & Salvage	\$ 4,248.02	Vehicle Servicing and Maintenance - Bus Repairs/Inspections
CEI Security and Sound	\$ 399.00	Security Repairs & Maintenance - Camera Network
CenturyLink	\$ 62.64	Operation of Buildings Communications - Long Distance Phone
Column - Lexington Clipper Herald	\$ 114.40	Printing and Publishing Services
Dan's Sanitation	\$ 320.25	Operation of Buildings Cleaning Services - Trash Removal
Dawson Public Power District - Prek	\$ 173.75	Operation of Preschool - Electricity
Dawson Public Power District - School	\$ 3,649.37	Operation of Buildings Electricity
Dawson Public Power District - Trans.	\$ 282.57	Vehicle Servicing and Maintenance - Reg. Ed.- Bus Barn Energy/Propane
Eakes Office Solutions	\$ 1,752.32	Reg. Instruction - Copier Supplies
Ecolab	\$ 68.31	Operation of Buildings Pest Control
ESU 10	\$ 625.00	Mental Health Services
ESU 10	\$ 625.00	Mental Health Services
ESU 10	\$ 25.00	Preschool Workshop
ESU 10	\$ 20.00	Guidance Services
ESU 10	\$ 40.00	SPED - Employee Training and Development
ESU 10	\$ 290.00	Network, Filtering and Software Software Support
ESU 10	\$ 20.00	Principal Workshop
ESU 10 - SPED Services	\$ 7.99	SPED Speech Path. & Audiology Ages Birth-2
ESU 10 - SPED Services	\$ 4,957.41	SPED Speech Path. & Audiology - Elementary
ESU 10 - SPED Services	\$ 1,922.65	SPED Speech Path. & Audiology - Age 3-4
ESU 10 - SPED Services	\$ 397.48	SPED P.T. Services - Elementary
ESU 10 - SPED Services	\$ 28.21	SPED Supervision - Birth - 2
ESU 10 - SPED Services	\$ 28.21	SPED Supervision - Ages 3-4
ESU 10 - SPED Services	\$ 397.48	SPED P.T. Services - Secondary
ESU 10 - SPED Services	\$ 835.57	SPED O.T. Services - Elementary
ESU 10 - SPED Services	\$ 835.57	SPED O.T. Services - Secondary
ESU 10 - SPED Services	\$ 529.99	SPED Supervision - Elementary
ESU 10 - SPED Services	\$ 208.89	SPED O.T. Services - Ages 3-4
ESU 10 - SPED Services	\$ 208.89	SPED O.T. Services - Birth - 2
ESU 10 - SPED Services	\$ 99.37	SPED P.T. Services - Ages 3-4
ESU 10 - SPED Services	\$ 99.37	SPED P.T. Services - Birth - 2
ESU 10 - SPED Services	\$ 99.86	SPED Supervision - Vocational Secondary
ESU 10 - SPED Services	\$ 1,222.70	SPED Psychological Services - Secondary
ESU 10 - SPED Services	\$ 1,222.70	SPED Psychological Services - Elementary
ESU 10 - SPED Services	\$ 305.67	SPED Psychological Services - Ages 3-4
ESU 10 - SPED Services	\$ 305.67	SPED Psychological Services - Birth - 2
ESU 10 - SPED Services	\$ 309.56	SPED Speech Path. & Audiology - Secondary
ESU 10 - SPED Services	\$ 529.99	SPED Supervision - Secondary
ESU 10 - SPED Services	\$ 173.15	SPED - Vision Secondary
Flinn Scientific	\$ 287.50	Reg. Instruct. Science Supplies - Specimens
Foster Lumber, LLC	\$ 81.83	Reg. Instruction - Custodial Supplies
Great Plains Communication	\$ 101.95	Internet Connection - Family Center
HD Supply (Home Depot Pro)	\$ 1,598.91	Custodial Supplies
HireRight Solutions	\$ 39.90	Vehicle Servicing and Maintenance - DOT Drug Testing
Hobby Lobby	\$ 66.48	Reg. Instruct. - Art Supplies
JW Pepper	\$ 67.50	Reg. Instruct. Vocal Music Supplies
KCAV	\$ 114.95	Reg. Instruction - Technology Minipro 654
Kearney Quality Sew & Vac, Inc	\$ 27.98	Reg. Instruct. Custodial Supplies - Bags
KSB School Law	\$ 115.50	District Legal Services - Legal Services
Matheson	\$ 487.34	Reg. Instruct. Ind. Tech. Supplies
Menards	\$ 255.20	Regular Instruction - Custodial Supplies
Midwest Bus Parts	\$ 74.14	Vehicle Servicing and Maintenance - Ford Parking Brake Switch
NASB	\$ 3,754.00	Board of Education Dues & Fees
Village of Overton	\$ 2,621.34	Operation of Buildings - Family Center Energy
Village of Overton	\$ 3,000.00	Reg. Instruct. - Annual Interlocal Repairs and Maintenance
Village of Overton	\$ 316.00	Reg. Instruct. - Utility Services
Village of Overton - PreS	\$ 49.00	Early Childhood Utility Services
Village Uniform	\$ 602.44	Operation of Building - Uniform Cleaning

**Matters Pending Before the Board:**

Motion \_\_\_\_\_ Second \_\_\_\_\_

- Action Item:** Discuss, Consider, and Take All Necessary Action to approve the contract with ESU 10 for the 2026-2027 Special Education Contract, Schedule A Budget Form, and Cooperative Service Agreements.

**Motion: To approve the contract with ESU 10 for the 2026-2027 Special Education Contract, Schedule A Budget Form, and Cooperative Service Agreements.**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walchoski	_____	_____	
			Vote _____

Motion \_\_\_\_\_ Second \_\_\_\_\_

- Action Item:** Discuss, Consider, and Take All Necessary Action to approve board policy 6040 Early Childhood Program.

**Motion: To approve board policy 6040 Early Childhood Program**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walchoski	_____	_____	
			Vote _____

Motion \_\_\_\_\_ Second \_\_\_\_\_

- Action Item:** Discuss, Consider, and Take All Necessary Action to approve the 2026-2027 contract for the PreS-4 Principal.

**Motion: To approve the 2026-2027 contract for the PreS-4 Principal.**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walchoski	_____	_____	
			Vote _____

Motion \_\_\_\_\_ Second \_\_\_\_\_

4. **Action Item:** Discuss, Consider, and Take All Necessary Action to approve the 2026-2027 contract for the PreS-4 Principal..

**Motion: To approve the 2026-2027 contract for the 5-12 Principal.**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walajoski	_____	_____	
			Vote _____

Motion \_\_\_\_\_ Second \_\_\_\_\_

5. **Action Item:** Discuss, Consider, and Take All Necessary Action to designate the depository for all district funds.

**Motion: To designate the depository for all district funds.**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walajoski	_____	_____	
			Vote _____

Motion \_\_\_\_\_ Second \_\_\_\_\_

6. **Action Item:** Discuss, Consider, and Take All Necessary Action to approve the 2026-2027 school calendar.

**Motion: To approve the 2026-2027 school calendar.**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walajoski	_____	_____	
			Vote _____

Motion \_\_\_\_\_ Second \_\_\_\_\_

7. **Action Item:** Discuss, Consider, and Take All Necessary Action to approve the 2026-2027 Master Agreement with the Overton Education Association.

**Motion: To approve the 2026-2027 Master Agreement with the Overton Education Association.**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walahoski	_____	_____	
			Vote _____
Motion _____		Second _____	

**8. Action Item:** Consider adjourning the meeting.

**Motion: To approve adjourning the meeting at \_\_\_\_\_ : \_\_\_\_\_ p.m.**  
**Discussion:**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Kizer	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Walahoski	_____	_____	
			Vote _____



76 Plaza Boulevard PO Box 850 Kearney NE 68848-0850  
308.237.5927 Fax 308.237.5920

*Our focus is on serving you!*

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DATE: January 6, 2026  
TO: Superintendents  
FROM: Jean Anderson, Special Education Director  
SUBJECT: Special Education Contract and Cooperative Service Agreements

A Special Education Contract for the 2026-27 school year is enclosed for you to sign and return. The signature does not need to be notarized; however, your board should officially authorize the services at your next board meeting. This contract includes Speech Therapy Services. If your district contracts for this service, it will be indicated on the enclosed Schedule A. Also, enclosed are the cooperative service agreements for Special Education Supervision, Deaf Education Services, Psychology Services, Audiology Services, Physical Therapy, Occupational Therapy, Vision Services, Orientation and Mobility, Mental Health and Vocational Services if you contract for these services. **Please sign and date all of the cooperative service agreements, the contract and return them along with Schedule A to me no later than March 1, 2026.** The ESU board will approve the contract, and a copy will be returned to you.

Schedule A (enclosed) is the service and FTE provided for the 2025-26 school year and the anticipated service for the 2026-27 school year. We have highlighted on the Schedule A any services that we offer that you do not participate in. If you would like more information on any of these services, please contact me. If for any reason your district intends to request a change to the service or FTE for 2026-27, **please make note of the change on Schedule A**, sign and return it to me as part of the contract. The cost of services will be approximately 5% above the current year. A description of all services provided is available upon request.

Schedule B (enclosed) is a brief description of how each service is billed and the rationale for the different billing categories we use. Again, if you have any questions, please do not hesitate to contact me.

To recap, you need to return to ESU 10:

1. The Special Education Contract (1 contract, **sign back page**)
2. Schedule A (1 form, **sign on front**)
3. Cooperative Program Agreements (1 to 9 forms, **sign on front**)

**Approval by both boards indicates agreement and cannot be changed for the 26-27 school year after they have been approved.**

Please feel free to contact me if you have any questions.

Enclosures

## **Schedule B**

**Special Education Services are billed in 4 different ways. They are explained below including the rationale for the way the different services are billed.**

### **FTE**

Speech Language Pathology (SLP) is billed by FTE. The FTE amount is calculated by taking the total budget for the SLP program and dividing it by the amount of SLP FTE employed by the service unit for that fiscal year. Districts are billed based on the percentage of FTE they contract for.

Rationale for billing it this way: Historically, districts have requested a specific number of days of SLP time according to their districts' needs and duties of their SLP. Billing by FTE guarantees that they are able to secure the time they desire. SLPs spend more consistent time in a district than other disciplines.

### **ADM**

Audiology, Physical Therapy, Occupational Therapy, School Psychology, and Supervision are billed as cooperative programs. This means that the programs are joined by school districts and the cost of the program is billed to the school district based on their Average Daily Membership (ADM) as submitted annually to NDE.

Rationale for billing this way: The needs in these programs ebb and flow as often as week by week so billing them in this manner means that districts can have their needs met as they come up without budget adjustments week by week. It allows for flexibility for districts and ESU staff to respond more immediately to whatever needs arise. Logically, a district with more students is going to have more needs so they have more time in the staff member's schedule. Because districts pay based on ADM, larger districts will have higher charges and smaller districts will have lower charges.

### **Per Student**

Deaf Education (DHH), Vision Education (VI), and Orientation & Mobility (O&M) are billed on a per student cost according to the caseload of the provider. The budget or costs for the month are divided by the number of students on a service provider's caseload and that gives us the per student cost. The per student cost is multiplied by the number of students on the caseload in that specific district and then billed to the district.

Rationale for billing this way: Students who are DHH, VI, or have O&M needs are a very low incidence disability so there is not a need to bill by FTE and it is inequitable to bill by ADM. The low incidence of these disabilities and the size of ESU 10 districts make it unlikely that statistically it would fit the ADM pattern so we bill these programs on a per student basis to the districts who need the service.

### **Day(s)/Week**

Mental Health Therapy is currently the only program that is billed on a day(s) per week basis. For a district that contracts for the three programs of SLP, OT and PT from the service unit, their cost is \$12,500 for the year for 1 day per week. If a district contracts with ESU 10 for one or two of these programs, their cost is \$17,500 for the year for 1 day per week. If a district does not contract for any of the three programs, their cost is \$25,000 for the year for 1 day per week.

Rationale for billing this way: ESU 10 supplements the cost of the Mental Health Therapy Program with Medicaid in Public Schools (MIPS) dollars to keep costs as low as possible for school districts. The services provided by SLPs, OTs, and PTs are the highest source of income for MIPS dollars so districts that contract for these services are supplemented at a higher rate by having lower costs for the Mental Health Supports. 25-26 is the only year Mental Health therapy costs increased.

**EDUCATIONAL SERVICE UNIT 10  
CONTRACT FOR  
SPECIAL EDUCATION SERVICES**

**THIS AGREEMENT**, made and entered into this 5th day of January, 2026, by and between **EDUCATIONAL SERVICE UNIT 10** of the State of Nebraska hereinafter called "**SERVICING AGENCY**," and **Overton Public Schools**, called "**DISTRICT**."

**WITNESSETH:**

The District does hereby agree to hire the Servicing Agency to service its age-eligible students with disabilities during the school year 2026-27, and the Servicing Agency agrees to act as such Servicing Agency, for the consideration and under the terms and conditions as hereinafter set forth:

1. A description of the program of special education and related services to be provided to District students shall be as set forth in Schedule "A" hereto attached, including full-time equivalency (FTE) provided in 2025-26 and anticipated in 2026-27 unless district notifies servicing agency otherwise.
2. The District shall pay the Servicing Agency for said special education and related services in accordance with Schedule A. This Schedule shall be in full force and effect during the school year of 2026-27, commencing not earlier than August 1, 2026, and ending not later than August 20, 2027. The total dollar amount of this contract will be submitted to the district on or before July 1, 2026, or as soon as the budgets are set for the Servicing Agency, whichever is later.
3. The District agrees that the costs for the actual services rendered will be reconciled by the Service Agency, and the amount payable for those special education services to be delivered by the Servicing Agency shall be paid in full. All programs and services will be billed based on the actual services delivered as outlined in Schedule A, based on the structure in Schedule B.
4. The District agrees that the amount payable for special education services the first month of the school year will be one-tenth (1/10) of the budgeted cost with payment due on or before October 16, 2026.
5. The Servicing Agency agrees to bill the District for the actual cost of special education services rendered and to reconcile prior overpayment or underpayment based on actual services rendered.
6. The Servicing Agency agrees to provide the District with the final billing, a complete reconciliation of the actual costs of services rendered, and the actual rate for cost of services. The final billing to the District shall serve as a final reconciliation of the amount of payment previously agreed upon in item two of this contract.
7. The District agrees that the final billing for special education services submitted to the District by the Servicing Agency for actual services rendered during the contract period shall be considered as an amendment to the original contract and shall be included in full by this reference. If the District does not dispute any of the amounts or services contained in the final billing within 30 days, the parties agree that it will be incorporated in full as an amendment to this contract.
8. Special education programs or services which extend beyond the regular school year will be provided by the Servicing Agency upon request by the District. Extended programs shall be covered by separate contract.
9. It is further agreed that in the event the District does not pay the Servicing Agency as herein set forth, the Servicing Agency may cancel this contract and refuse further service. In the event of such Cancellation, the Servicing Agency may recover any past due amounts and exercise any other rights that may exist by law.
10. The Servicing Agency shall record and supply to the District, upon request, information on each child for whom services are contracted, including time-and-effort logs detailing the services provided, the name of the provider, the duration of the services, and the date on which services were provided. The Servicing Agency agrees to confer with the District for purposes of evaluating such child's progress and the District's compliance with applicable laws.

11. The Servicing Agency shall assist the District with the preparation of plan and budget, financial reports and other procedures, artifacts, and obligations required by NDE Rule 51 or 52.
12. The District and the Servicing Agency agree to abide by the mandated procedures for identification, verification, placement, development of the individualized program, inspection and review of student records, and other requirements as specified in NDE Rules 51 and 52, Regulations and Standards for Special Education Programs, Nebraska State Department of Education, and the current Federal Regulations implementing IDEA.
13. The District hereby agrees that changes or modifications in the program or children served shall be mutually agreed upon before said change or modifications are implemented.
14. Should the Servicing Agency be unable to render the services contracted because of the Servicing Agency's inability to employ personnel who meet the criteria for employment of the Servicing Agency and/or the certification requirements of the State of Nebraska, or for other reasons which are determined by the Servicing Agency to be valid, the Servicing Agency has no obligation to provide services contracted for but not provided or reimburse the District for any additional cost incurred to procure those services. The Servicing Agency values its collaborative relationship with the District and will give reasonable efforts to assist the District in procuring those services. The District will be notified no later than September 1, 2026 of the Service Agency's inability to provide any services under this contract.
15. The District agrees that any act intentionally and unilaterally done which may cause litigation against the Servicing Agent shall be defended at the sole expense of the District and any damages assessed against the District for the Servicing Agency or either of them shall be borne entirely by the District. This paragraph shall not operate to indemnify or relieve the Servicing Agency of any liability otherwise attaching to it under any applicable state or federal law, nor to any action undertaken by the District in the provision of special education services or related services which are undertaken in consultation with the Servicing Agency or in a good faith effort by the District to comply with lawful obligations of the District.
16. **The District agrees that in the event the District desires to change the services provided by this contract for a subsequent year whether by change in full-time equivalency, staffing, change in percentage FTE of any area of endorsement held by personnel presently assigned to the District, or to eliminate any program or service being provided pursuant to this contract, the District shall notify the Servicing Agency administrator in writing of such requested change on or before March 1, 2026 (next preceding the starting date of the school year to be affected by any changes) as are described in this paragraph.**
17. **The District agrees that in the event that no such written notice is made to the Servicing Agency on or before March 1, that the Servicing Agency shall be entitled to assume that the District desires the same FTE in all areas of endorsement, certification or other qualification, and in all programs it had through this contract with the Servicing Agency, including in Schedule A. In the event the District should later notify the Servicing Agency of a diminished request for FTE in any area of endorsement, certification or other qualification, or in any program or service provided by this contract, the Servicing Agency shall use its best effort to find other employment for such affected personnel, provided, however, that in the event such personnel cannot be reassigned and to the extent that such personnel constitute a cost to the Servicing Agency that cannot be passed through by way of contract or otherwise, the District agrees to pay any cost incurred by the Servicing Agency for such personnel.**
18. This contract may be renegotiated or amended by mutual agreement.

ACCEPTED FOR OVERTON PUBLIC SCHOOL AS DISTRICT

THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2026

BY: \_\_\_\_\_  
 President or Secretary of Board

ACCEPTED FOR EDUCATIONAL SERVICE UNIT 10 AS SERVICING AGENCY

THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2026

BY: \_\_\_\_\_  
 Secretary of the Board of Education, ESU 10

Schedule A

**EDUCATIONAL SERVICE UNIT 10 BUDGET FORM  
2026-2027  
Agency Code--950010**

**District Name: Overton Public Schools**

<b>Contracted Reimbursable School Age Services</b>	<b>NDE Service Code</b>	<b>2025-26 Percent Per District</b>	<b>2026-27 Percent Per District</b>
Speech Teacher School Age - Secondary	4001	0.1693	0.0617
Speech Teacher School Age - Elementary		0.6620	0.7493
SpEd Supervision School Age - Secondary	0001	0.0220	0.0220
SpEd Supervision School Age - Elementary		0.0220	0.0220
D/E Audiology School Age - Secondary	1003	0.0050	0.0050
D/E Audiology School Age - Elementary		0.0050	0.0050
Deaf Education Services School Age - Secondary	2014	-	-
Deaf Education Services School Age - Elementary		-	-
D/E Psychology School Age - Secondary	1002	0.0180	0.0180
D/E Psychology School Age - Elementary		0.0180	0.0180
Occupational Therapy School Age - Secondary	4006	0.0240	0.0240
Occupational Therapy School Age - Elementary		0.0240	0.0240
Physical Therapy School Age - Secondary	4005	0.0243	0.0243
Physical Therapy School Age - Elementary		0.0243	0.0243
Vision Services School Age - Secondary	2008	0.0385	0.0385
Vision Services School Age - Elementary		-	-
Orientation & Mobility - Secondary	4048		
Orientation & Mobility - Elementary			
Vocational	4012	0.0330	0.0330
Licensed Mental Health Provider Service - Secondary		1 day a week	1 day a week
Licensed Mental Health Provider Service- Elementary		for LMHP	for LMHP

<b>Contracted Nonreimbursable Preschool Services</b>		<b>2025-26 Percent Per District</b>	<b>2026-27 Percent Per District</b>
Speech Teacher Ages 3 - 4	4001	0.1263	0.1890
Speech Teacher Birth - 2		0.0423	0.0000
SpEd Supervision Ages 3 - 4	0001	0.0220	0.0220
SpEd Supervision Birth - 2		0.0220	0.0220
D/E Audiology Ages 3 - 4	1003	0.0010	0.0010
D/E Audiology Birth - 2		0.0010	0.0010
Deaf Education Services Ages 3 - 4	2014	-	-
Deaf Education Services Birth - 2		-	-
D/E Psychology Ages 3 - 4	1002	0.0040	0.0040
D/E Psychology Birth - 2		0.0040	0.0040
Occupational Therapy Ages 3 - 4	4006	0.0061	0.0061
Occupational Therapy Birth - 2		0.0061	0.0061
Physical Therapy Ages 3 - 4	4005	0.0064	0.0064
Physical Therapy Birth - 2		0.0064	0.0064
Orientation & Mobility - 3 - 4	4048		
Orientation & Mobility - Birth - 2			
Vision Services Ages 3 - 4	2008	-	-
Vision Services Birth - 2		-	-

Vision new to ESU in December 2025

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signature of authorized school representative

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2026-2027

Cooperative Program Name: **ESU 10 Audiology Cooperative**  
Part V:

<b>NAME OF ADMINISTRATIVE AGENCY:</b>	Educational Service Unit 10	School District or ESU ESU Number 950010
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 01 / 05 / 2026

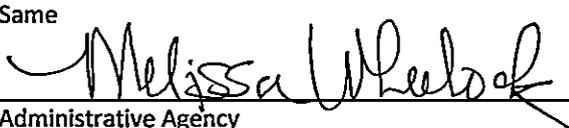
Part VI:

<b>Cooperative Program Participant:</b>	Overton Public Schools	School District or ESU Number: 24-0004
Address:	401 7t St., PO Box 310 Overton, NE 68863-0310	
Phone:	308-987-2424	
Name / Title of Cooperative Program Participant Representative: Mark Aten, Superintendent		
Name / Title of Contact Person: Same		
Address:	Same	
Phone:	Same	
Signature:	_____ Cooperative Program Participant Representative	Date: _____

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2026-2027

Cooperative Program Name: **ESU 10 School Psychology Cooperative**

Part V:

<b>NAME OF ADMINISTRATIVE AGENCY:</b>	Educational Service Unit 10	School District or ESU ESU Number 950010
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 01 / 05 / 2026

Part VI:

<b>Cooperative Program Participant:</b>	Overton Public Schools	School District or ESU Number: 24-0004
Address:	401 7t St., PO Box 310 Overton, NE 68863-0310	
Phone:	308-987-2424	
Name / Title of Cooperative Program Participant Representative: Mark Aten, Superintendent		
Name / Title of Contact Person: Same		
Address:	Same	
Phone:	Same	
Signature:	_____	Date: _____
Cooperative Program Participant Representative		

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2026-2027

Cooperative Program Name: ESU 10 Occupational Therapy Cooperative

Part V:

<b>NAME OF ADMINISTRATIVE AGENCY:</b>	Educational Service Unit 10	School District or ESU Number	950010
Address:	P.O. Box 850 Kearney, NE 68848		
Phone:	308-237-5927		
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator			
Name / Title of Contact Person: Jean Anderson, Special Education Director			
Address:	Same		
Phone:	Same		
Signature:		Date:	01 / 05 / 2026
	Administrative Agency		

Part VI:

<b>Cooperative Program Participant:</b>	Overton Public Schools	School District or ESU Number:	24-0004
Address:	401 7t St., PO Box 310 Overton, NE 68863-0310		
Phone:	308-987-2424		
Name / Title of Cooperative Program Participant Representative: Mark Aten, Superintendent			
Name / Title of Contact Person: Same			
Address:	Same		
Phone:	Same		
Signature:	_____	Date:	_____
	Cooperative Program Participant Representative		

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2026-2027

Cooperative Program Name: ESU 10 Physical Therapy Cooperative

Part V:

<b>NAME OF ADMINISTRATIVE AGENCY:</b>	Educational Service Unit 10	School District or ESU Number	950010
Address:	P.O. Box 850 Kearney, NE 68848		
Phone:	308-237-5927		
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator			
Name / Title of Contact Person: Jean Anderson, Special Education Director			
Address:	Same		
Phone:	Same		
Signature:	 Administrative Agency	Date:	01 / 05 / 2026

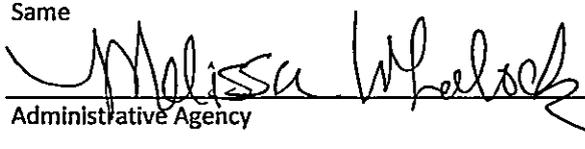
Part VI:

<b>Cooperative Program Participant:</b>	Overton Public Schools	School District or ESU Number:	24-0004
Address:	401 7t St., PO Box 310 Overton, NE 68863-0310		
Phone:	308-987-2424		
Name / Title of Cooperative Program Participant Representative: Mark Aten, Superintendent			
Name / Title of Contact Person: Same			
Address:	Same		
Phone:	Same		
Signature:	_____	Date:	_____
Cooperative Program Participant Representative			

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2026-2027

Cooperative Program Name: ESU 10 Vision Cooperative

Part V:

<b>NAME OF ADMINISTRATIVE AGENCY:</b>	Educational Service Unit 10	School District or ESU ESU Number 950010
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 01 / 05 / 2026

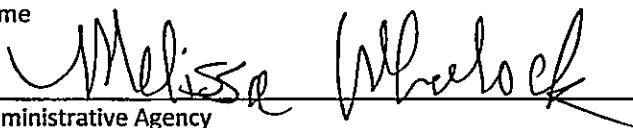
Part VI:

<b>Cooperative Program Participant:</b>	Overton Public Schools	School District or ESU Number: 24-0004
Address:	401 7t St., PO Box 310 Overton, NE 68863-0310	
Phone:	308-987-2424	
Name / Title of Cooperative Program Participant Representative: Mark Aten, Superintendent		
Name / Title of Contact Person: Same		
Address:	Same	
Phone:	Same	
Signature:	_____	Date: _____
Cooperative Program Participant Representative		

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2026-2027

Cooperative Program Name: ESU 10 Vocational Cooperative

Part V:

<b>NAME OF ADMINISTRATIVE AGENCY:</b>	Educational Service Unit 10	School District or ESU ESU Number 950010
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 01 / 05 / 2026

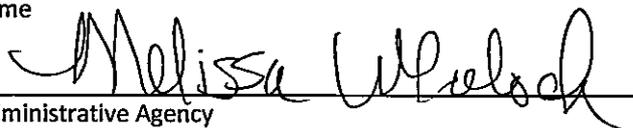
Part VI:

<b>Cooperative Program Participant:</b>	Overton Public Schools	School District or ESU Number: 24-0004
Address:	401 7t St., PO Box 310 Overton, NE 68863-0310	
Phone:	308-987-2424	
Name / Title of Cooperative Program Participant Representative: Mark Aten, Superintendent		
Name / Title of Contact Person: Same		
Address:	Same	
Phone:	Same	
Signature:	_____	Date: _____
Cooperative Program Participant Representative		

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2026-2027

Cooperative Program Name: ESU 10 Special Education Preschool Supervision Cooperative

Part V:

<b>NAME OF ADMINISTRATIVE AGENCY:</b>	Educational Service Unit 10	School District or ESU Number	950010
Address:	P.O. Box 850 Kearney, NE 68848		
Phone:	308-237-5927		
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator			
Name / Title of Contact Person: Jean Anderson, Special Education Director			
Address:	Same		
Phone:	Same		
Signature:	 Administrative Agency	Date:	01 / 05 / 2026

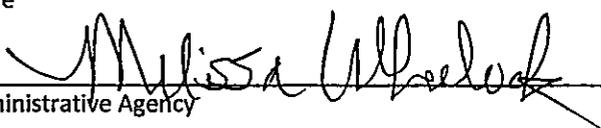
Part VI:

<b>Cooperative Program Participant:</b>	Overton Public Schools	School District or ESU Number:	24-0004
Address:	401 7t St., PO Box 310 Overton, NE 68863-0310		
Phone:	308-987-2424		
Name / Title of Cooperative Program Participant Representative: Mark Aten, Superintendent			
Name / Title of Contact Person: Same			
Address:	Same		
Phone:	Same		
Signature:	_____	Date:	_____
Cooperative Program Participant Representative			

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION  
COOPERATIVE PROGRAM AGREEMENT  
SCHOOL YEAR 2026-2027

Cooperative Program Name: ESU 10 Supervision Cooperative

Part V:

<b>NAME OF ADMINISTRATIVE AGENCY:</b>	Educational Service Unit 10	School District or ESU ESU Number 950010
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 01 / 05 / 2026

Part VI:

<b>Cooperative Program Participant:</b>	Overton Public Schools	School District or ESU Number: 24-0004
Address:	401 7t St., PO Box 310 Overton, NE 68863-0310	
Phone:	308-987-2424	
Name / Title of Cooperative Program Participant Representative: Mark Aten, Superintendent		
Name / Title of Contact Person: Same		
Address:	Same	
Phone:	Same	
Signature:	_____ Cooperative Program Participant Representative	Date: _____

## 6040

### Prekindergarten {Preschool or Early Childhood} Program

The school board establishes a program to provide prekindergarten services to resident students and those who meet the district option enrollment qualifications upon reaching Kindergarten age, also referred to as an early childhood or preschool program. The school district will provide the program in compliance with state law and 92 NAC 11 (Nebraska Department of Education "Rule 11"). The availability of the program is subject to the district being able to employ and retain appropriate and qualified personnel.

**Purpose.** The purpose of the program is to promote the social, emotional, intellectual, language, physical, and aesthetic development and learning for the children served and to promote family development and support.

**Age Participation.** The program will be available to children of the following ages:

- Children who are three years of age before July 31 of the enrollment year.
- If a child's birthday falls between May 1 and July 31 of the enrollment year, parents have the option to delay their child's enrollment in Preschool to the next school year.
  - If the option to delay is exercised, the child would attend Preschool as a four-year-old, followed by Prek as a five-year-old, and enrolled in kindergarten the following school year.
  - If the option to delay is not exercised, the parents would be counseled by the administration that by foregoing the option it is their intent to enroll their child in Preschool as a three year old followed by the Prek as a four year old and then as a Kindergarten as a five year old, so long as the child meets the standard on the district Kindergarten Readiness Assessment (KRA).
- Children who are 4 years of age at the start of the enrollment year
- Children who are 5 years of age at the start of the enrollment year, so long as they do not turn 6 years of age prior to January 1 of that year (subject to the participation limitation below).

All enrollment is subject to capacity limitations and enrollment priorities established in this policy.

**Five-Year-Old Participation.** Participation of 5-year-old students who will not turn 6 prior to January 1 of the enrollment year will be further limited to those students who fall below the 30<sup>th</sup> percentile on the district Kindergarten

Readiness Assessments (KRA). Falling below this threshold does not guarantee participation.

**Capacity Limitation.** The maximum capacity for the early childhood program is 12 children for the Pre-School (3-year old) program and 20 children for the Pre-Kindergarten (4-year-old) program. In the event where the total number of children registered for the program by July 15 falls below 20 in the Pre-Kindergarten program, the district will only offer the program to children with the following priority for enrollment:

- 1) 4-year-olds (new to the program);
- 2) "At-risk" children (as defined by Rule 11);
- 3) Qualified five-year old students (based upon KRA results)

If the program is at capacity after July 15, further enrollment applications will be denied. Exception: If an "at-risk child" (as defined by Rule 11) moves into the district and the program is at capacity, the child will be enrolled in the program. The youngest child in the class that is not "at risk" will be withdrawn from the program.

**Program Coordinator.** The program will be coordinated by an individual qualified by law to be a Program Coordinator.

**Program and Staff Requirements.** All teachers and administrators in prekindergarten programs must hold a valid certificate or permit to teach issued by NOE except as otherwise allowed by law or Rule 11.

**Participation and Inclusion.** Participation of children and families in the program will be voluntary. The program will not exclude children verified as having disabilities and will include to the extent possible children of diverse social and economic characteristics.

**Birth Certificates.** Within 30 days of enrollment, parents or guardians must submit a certified copy of the child's birth certificate or other documentation in compliance with the Missing Children Identification Act (sections 43-2001 through 43-2012).

**Instructional Hours.** Each class in the program will operate a minimum of 12 instructional hours per week during the school year. Programs receiving grant funds pursuant to state law will operate a minimum of 450 instructional hours per school year.

**Fees.** The district may charge a fee for its program in accordance with the Policy 5045 - Student Fees, provided that the fee may not exceed the actual

cost of the program. If the district charges a fee, it will also use a sliding fee scale in order to maximize the participation of economically and categorically diverse groups. The district may waive fees on the basis of need.

**General Reports.** The head administrator will include information about the program in the NOE approved data system. All early childhood data is due as specified by the data system calendar.

**Early Childhood Program Report.** An Early Childhood Program Report Form will be submitted annually by October 15 on the form required by NOE.

**Planning.** Each program will have a planning period that complies with the requirements of Rule 11.

**Coordination with Existing Programs and Funding Sources.** The district will develop, and keep on file, a written plan to show that the program will be coordinated or contracted with existing programs in compliance with Rule 11 requirements. The district will develop and keep on file a written plan to coordinate and use a combination of local, state, and federal funding sources including, but not limited to, those listed in Rule 11 in order to maximize the participation of economically and categorically diverse groups of children and to ensure that participating children and families have access to knowledge of comprehensive services that may be available.

**Additional Rule 11 Requirements.** Rule 11 includes additional requirements that are not included in this policy, including but not limited to requirements addressing family development and support; developmentally and culturally appropriate curriculum, practices, and assessment; evaluation and quality assurance; program staff; child/staff ration and group size; facilities, equipment, health, and safety; meals and snacks, immunizations; supervision; toileting; infants and toddlers; Sixpence programs; and home-based programs. The district will comply with these additional requirements that are applicable to the program.

**Special Education Act Compliance.** Nothing in this policy allows the school district to fail to meet its responsibilities under the Special Education Act (section 79-1110 through 79-1167). To the extent there is any conflict between this policy or Rule 11 with the Special Education Act, the Act shall control.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_





### Pre-School Parental Enrollment Agreement

School Board Policy 6040 establishes a program to provide Pre-School and Pre-Kindergarten services as part of the early childhood program at Overton Public School. This program is available to children who are 3 years of age prior to July 31 of the enrollment year. Board Policy 6040 provides parents enrollment options if their child's birthday falls between May 1 and July 31 of the enrollment year. These options and progression through the early childhood program at Overton Public School are as follows:

1. Parents may choose to delay their child's enrollment in Pre-School until the following school year. If this option is exercised, students will enroll in Pre-School as a 4 year old, Pre-Kindergarten as a 5 year old and students will enroll in Kindergarten the following school year.
  - Pre-School enrollment paperwork for the following school year will be completed for students whose parents choose to exercise this option.
2. Parents may choose to not delay their child's enrollment in Pre-School. If this option is exercised, students will enroll in Pre-School as a 3 year old, Pre-Kindergarten as a 4 year old, and students will enroll in Kindergarten the following school year. Students who fall below the 30th percentile on the Kindergarten Readiness Assessment (KRA) may have the option for a 2nd year of Pre-K. .

These options will be explained in detail by school administration at the time of enrollment. A parent's signature indicates these options have been explained to them and they understand the enrollment decision they are making for their child into the early childhood program at Overton Public School. Parents will have until August 1st, of the enrollment year, to modify their decision by contacting school administration. Enrollment is dependent on Pre-School capacity limits.

\_\_\_\_\_ Delay enrollment into early childhood program at Overton Public School

- Year 1: Pre-School (4 years old)
- Year 2: Pre-Kindergarten (5 years old)
- Year 3: Kindergarten

\_\_\_\_\_ No enrollment delay into early childhood program at Overton Public School

- Year 1: Pre-School (3 years old)
- Year 2: Pre-Kindergarten (4 years old)
- Year 3: Kindergarten (depending on KRA results)

\_\_\_\_\_  
Parent/Guardian Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Administration Signature

\_\_\_\_\_  
Date



# Overton Public School

## 2026-2027

### Academic Year Calendar



#7

**AUGUST**

- 10 Teacher In-Service
- 11 Teacher In-Service
- 12 1st Day of School  
(2:30 Dismissal)
- 25 1st Day of Pre-School

**August 26**

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**September 26**

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**SEPTEMBER**

- 7 No School - Labor Day
- 16 P/T Conf. (12:30-6:30PM)  
(11:30 Dismissal)
- 18 Teacher In-Service (3)

**OCTOBER**

- 15 End of Q1 (45 days)
- 16 No School
- 28 No School (K-4)

**October 26**

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**November 26**

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

**NOVEMBER**

- 17 Teacher In-Service (4)
- 25 No School
- 26 No School
- 27 No School

**DECEMBER**

- 22 Last Day of 1st Sem  
(43/88 days)
- 23-31 No School
- 23-27 NSAA Moratorium

**December 26**

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**January 27**

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**JANUARY**

- 1 No School
- 4 No School
- 5 1st Day of 2nd Sem
- 18 Teacher In-Service (5)
- 27 No School (K-4)

**FEBRUARY**

- 11 P/T Conf. (12:30-6:30PM)  
(11:30 Dismissal)
- 12 No School

**February 27**

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

**March 27**

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**MARCH**

- 11 End of Q3 (46 days)
- 12 Teacher In-Service (6)
- 26 No School
- 29 No School

**APRIL**

- 7 No School (K-4)
- 9 No School
- 20 No School - TR Invite  
Teacher Workday

**April 27**

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

**May 27**

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**MAY**

- 8 Graduation 1:30PM
- 10 Pre-K Graduation 10AM
- 18 Last Day of School  
(43/89 days)
- 19-25 (+5 Calendar Days)

**JUNE**

**June 27**

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**July 27**

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**JULY**

- Students = 177 (K-4: 174)
- PK = 134
- Teachers = 184

NO SCHOOL - Teacher In-Service Days  
 NO SCHOOL  
 No School (Grades K-4)

First Day of Semester  
 End of Quarters/Semester  
 Parent/Teacher Conferences

DAWSON COUNTY SCHOOL DISTRICT #24-0004

OVERTON PUBLIC SCHOOL DISTRICT

MASTER CONTRACT AGREEMENT

BETWEEN

OVERTON CERTIFICATED STAFF

AND

OVERTON BOARD OF EDUCATION

NEGOTIATED FOR THE

2026-2027

SCHOOL YEAR

## PREAMBLE

This agreement is made and entered into on this 9th day of February 2026, by and between the Board of Education of School District #0004 in the County of Dawson, in the State of Nebraska (hereinafter referred to as the "Board" or "District") and the Overton certificated staff (hereinafter referred to as "certificated staff").

## GENERAL PURPOSE

The Board and certificated staff recognize that the development of a quality educational program for the children attending the public schools of Overton is a joint responsibility which can best be achieved by agreement that all parties work toward common goals. The Board and certificated staff enter into this Agreement with mutual dedication, recognizing that the experience, creativity and judgment of all parties are necessary to reach the educational needs of the community.

## NEGOTIATIONS

Both parties believe the following procedures are necessary for good faith bargaining to occur:

1. The certified staff shall initiate the negotiations process for each new contract period. To meet this requirement, the certificated staff shall meet to determine who shall represent them and then contact the Board before the February board meeting to request to be recognized as bargaining agent.
2. Upon receiving official request, the Board shall set the date and time of the first negotiations meeting. Thereafter, meeting dates and times will be scheduled by mutual consent of both parties
3. Each party shall name a negotiations team and indicate a spokesperson, such information to be given to the other party prior to the first meeting.
4. The Superintendent shall keep accurate minutes of all meetings. These minutes shall be verified and signed by both parties.
5. Facts, opinions, proposals and counterproposals will be freely discussed in good faith during meetings.
6. All participants shall treat each other professionally and with respect during discussions and shall give due consideration of all proposals.
7. Final agreements shall be reduced to writing and signed by both parties.

**2026-2027  
Negotiated Agreement  
Overton Public Schools**

1. BASE SALARY: The base salary shall be \$40,500 on a 4.0 x 4.5 index.
2. INDEX: The index shall be 4% for experience and 4.5% for graduate hours.
  - A. A certificated staff member entering the Overton system shall be given credit for all years of experience on the regular schedule, provided such experience has been obtained in a city or town secondary school or accredited elementary school.
  - B. Certificated staff shall be given credit on the salary schedule as of September 10th for additional college graduate hours. If credit is given on September 10th, the increase shall be in full. All teachers shall be responsible for having an up to date transcript of credits available in the Superintendent's office.
  - C. After initial placement on the salary schedule, a teacher will be allowed to move yearly on the salary schedule according to the total number of additional college graduate hours obtained after that initial placement. When a teacher reaches the last step at his/her educational level and does not earn more graduate hours, he or she shall remain on that step until enough graduate hours are earned to move to the next column.
  - D. This is a minimum salary schedule. It may be necessary to exceed temporarily in making a salary adjustment to secure a teacher in a subject in which there is an unusual circumstance.
3. PTO: A staff member will receive thirteen (13) PTO days at the beginning of each school year. The thirteen days (13) can be used for sick, personal, or bereavement. As with any PTO or other absence program, the administration may request clarification or documentation on an absence by a staff member that is considered questionable.

Leave: Staff members are required to enter their personal leave request at least one week in advance or receive approval from the school administration. No more than two (2) personal days may be taken on consecutive school days. Personal days cannot be used to extend a recognized holiday (Labor Day, Thanksgiving, Christmas, and Easter). The administration may deny personal day requests depending on the availability of substitute teachers.

PTO Balance: At the conclusion of each school year a staff member's remaining PTO balance transfers to his/her sick bank up to a maximum of forty (40 days). The total amount of PTO days in a sick bank is fifty-three (53). At the conclusion of each school year, any PTO banked days greater than forty will be paid out at one-half of substitute teacher pay. Staff members must use the thirteen (13) annually allotted days before accessing days from the sick bank. Upon retiring or

resigning, a staff member's banked PTO days will be paid out at one-half of the current substitute teacher pay.

A married couple who are employed by the district shall be allowed to share their annual thirteen (13) PTO days with one another. The sharing of PTO days shall be limited to either sick or bereavement days. At the end of each school year, if the couple has shared days with one another, those remaining days shall be divided equally and moved to each teacher's sick bank account. School administration shall be notified prior to and approve the sharing of PTO days.

4. PROFESSIONAL LEAVE: The Superintendent may grant a teacher who is an officer of a local, state, regional or national professional organization not to exceed two (2) days of leave annually without loss of pay to attend meetings of that organization. The Board will not pay any expenses involved other than the pay of a substitute. Forty-eight (48) hours notice must be given to the Superintendent or the Superintendent's designee. The Superintendent may grant a teacher leave to attend professional meetings in the interest of the Overton schools. In such cases there shall be no loss of pay and the necessary expenses involved in attendance will be paid by the Board.

5. MATERNITY LEAVE: Maternity leave shall comply with existing federal laws. Maternity leave shall be without pay after the certificated staff member has used accumulated leave.

6. PAYMENT REDUCTION: A teacher who uses more leave than granted in any of the categories listed in the negotiated agreement will cause his/her base salary to be reduced by 1/184th for each day of excess leave.

7. HEALTH INSURANCE: The Overton Public School system will pay health insurance at a monthly rate of \$866.01 for teachers who elect to participate in the Employee only plan, \$1,602.08 for teachers who elect to participate in the Employee and Children plan, \$1,818.56 for teachers who elect to participate in the Employee and Spouse plan, \$2,441.86 for teachers who elect to participate in the Employee and Family plan, from September 1, 2026 through August 31, 2027. If the teacher elects to participate in the \$3,800 Deductible HSA-Eligible (Dual Choice Only) the district will pay at a monthly rate of \$743.27 for Employee only plan, \$1,375.09 for teachers who elect to participate in the Employee and Children plan, \$1,560.91 who elect to participate in the Employee and Spouse plan, and \$2095.88 for teachers who elect to participate in the Employee and Family plan, from September 1, 2026 through August 31, 2027. The district will pay the dental coverage beyond the employee level for married couples who are employed by the district and who elect this option. The dental coverage shall be PPO 100% A, 75% B, 50% C coverage at a monthly rate of \$32.79. The above rates are based upon preadmission certification. New employees shall have an effective beginning insurance date of September 1st of the current school year. Employees hired after the school year begins shall have an effective beginning coverage date determined by insurance carrier rules and regulations.

8. LONG TERM DISABILITY: The Overton system will provide long term disability coverage for certificated staff with a thirty (30) day consecutive days calendar elimination period.

9. SALARY SCHEDULE AND EXTRA-DUTY SCHEDULE: The schedules for salary and extra-duty payment shall be attached and become a part of this negotiated agreement.

10. WORKDAY: The normal workday for certified staff shall be eight (8) hours in duration. The time schedule for the length of the school day and certified staff hours shall be approved by the Board prior to the opening of the school each year.

11. CONTRACT DAYS: There shall be one hundred eighty-four (184) contract days.

DURATION

This contract shall be effective as of the beginning of the 2026-2027 school year. If a newly negotiated agreement has not been duly entered into prior to the end of the previous contract period, the terms of this contract shall continue in full force and effect until such a negotiated contract is adopted.

DOCUMENT AUTHORIZATION

This master agreement shall constitute a compilation of all the annual agreements between the Overton Board of Education and the Overton certified staff.

If proof can be shown by either party through acceptable signed copies of past negotiated agreements, that this Master Agreement includes any alterations which were not negotiated or indicates an omission which was inadvertent from previous documents, both parties agree to add or delete to this.

THIS negotiated agreement is effective for the 2026-2027 school year and shall be the Master Agreement between the Overton Education Association and the Overton Public School Board of Education.

Signatures affixed this 9th day of February 2026.

\_\_\_\_\_  
O.E.A. President

\_\_\_\_\_  
Board President

\_\_\_\_\_  
O.E.A. Negotiating Member

\_\_\_\_\_  
Board Negotiating Member

LEVEL	B.A.	B.A.+ 9	B.A.+ 18	B.A.+ 27	B.A.+ 36/MA	M.A.+ 9	M.A.+ 18	M.A.+ 27
0	1.0000	1.0450	1.0900	1.1350	1.1800	1.2250	1.2700	1.3150
\$	40,500.00	\$ 42,322.50	\$ 44,145.00	\$ 45,967.50	\$ 47,790.00	\$ 49,612.50	\$ 51,435.00	\$ 53,257.50
1	1.0400	1.0805	1.1255	1.1705	1.2155	1.2605	1.3055	1.3505
\$	42,120.00	43760.25	45582.75	47405.25	49227.75	51050.25	52872.75	\$ 54,695.25
2	1.0800	1.1250	1.1700	1.2150	1.2600	1.3050	1.3500	1.3950
\$	43,740.00	\$ 45,562.50	\$ 47,385.00	\$ 49,207.50	\$ 51,030.00	\$ 52,852.50	\$ 54,675.00	\$ 56,497.50
3	1.1200	1.1650	1.2100	1.2550	1.3000	1.3450	1.3900	1.4350
\$	45,360.00	\$ 47,182.50	\$ 49,005.00	\$ 50,827.50	\$ 52,650.00	\$ 54,472.50	\$ 56,295.00	\$ 58,117.50
4	1.1600	1.2050	1.2500	1.2950	1.3400	1.3850	1.4300	1.4750
\$	46,980.00	\$ 48,802.50	\$ 50,625.00	\$ 52,447.50	\$ 54,270.00	\$ 56,092.50	\$ 57,915.00	\$ 59,737.50
Ex Duty Base	46980							
5	1.2000	1.2450	1.2900	1.3350	1.3800	1.4250	1.4700	1.5150
\$	48,600.00	\$ 50,422.50	\$ 52,245.00	\$ 54,067.50	\$ 55,890.00	\$ 57,712.50	\$ 59,535.00	\$ 61,357.50
6		1.2850	1.3300	1.3750	1.4200	1.4650	1.5100	1.5550
\$		\$ 52,042.50	\$ 53,865.00	\$ 55,687.50	\$ 57,510.00	\$ 59,332.50	\$ 61,155.00	\$ 62,977.50
7			1.3700	1.4150	1.4600	1.5050	1.5500	1.5950
\$			\$ 55,485.00	\$ 57,307.50	\$ 59,130.00	\$ 60,952.50	\$ 62,775.00	\$ 64,597.50
8				1.4550	1.5000	1.5450	1.5900	1.6350
\$				\$ 58,927.50	\$ 60,750.00	\$ 62,572.50	\$ 64,395.00	\$ 66,217.50
9					1.5400	1.5850	1.6300	1.6750
\$					\$ 62,370.00	\$ 64,192.50	\$ 66,015.00	\$ 67,837.50
10					1.5800	1.6250	1.6700	1.7150
\$					\$ 63,990.00	\$ 65,812.50	\$ 67,635.00	\$ 69,457.50
11					1.6200	1.6650	1.7100	1.7550
\$					\$ 65,610.00	\$ 67,432.50	\$ 69,255.00	\$ 71,077.50
12					1.6600	1.7050	1.7500	1.7950
\$					\$ 69,919.20	\$ 71,741.70	\$ 73,564.20	\$ 75,386.70
13						1.7450	1.7900	1.8350
\$						\$ 70,672.50	\$ 72,495.00	\$ 74,317.50
14							1.8300	1.8750
\$							\$ 74,115.00	\$ 75,937.50

Head Fb Coach	0.1150	\$5,402.70	Jr. High GTr Coach	0.0100	\$469.80
Assist. Fb Coach	0.0600	\$2,818.80	Jr. High Wr Coach	0.0100	\$469.80
Head BBB Coach	0.1200	\$5,637.60	Jr. High Vb Coach	0.0100	\$469.80
Assist. BBB Coach	0.0625	\$2,936.25	Honor Society Sponsor	0.0080	\$375.84
Head GBB Coach	0.1200	\$5,637.60	Cheerleader Sponsor	0.0700	\$3,288.60
Assist. GBB Coach	0.0625	\$2,936.25	Dance Sponsor	0.0700	\$3,288.60
Head Vb Coach	0.1150	\$5,402.70	Concession Supervisor	0.0200	\$939.60
Assist. Vb Coach	0.0600	\$2,818.80	Golf Coach	0.0800	\$3,758.40
Head Tr Coach	0.1150	\$5,402.70	One-Act	0.0300	\$1,409.40
Asst. Track Coach	0.0600	\$2,818.80	School Play	0.0250	\$1,174.50
Head Cross Country	0.0600	\$2,818.80	Sr. Class Sponsor	0.0200	\$939.60
Counselor	\$120/day as needed	\$0.00	Jr. Class Sponsor	0.0200	\$939.60
FCCLA Sponsor (5 extended contract days)	0.0500	\$2,349.00	Speech	0.0300	\$1,409.40
ESports Sponsor	0.0300	\$1,409.40	Middle-School Speech	0.0100	\$469.80
FFA Sponsor (5 extended contract days)	0.0500	\$2,349.00	7th Gd. Sponsor	0.0200	\$939.60
Annual Sponsor	0.0400	\$1,879.20	Head WR Coach	0.1200	\$5,637.60
Instrumental Band	0.0500	\$2,349.00	Athletic Director	0.1300	\$6,107.40
Jr. High Fb	0.0100	\$469.80	Wrestling Aide	0.0600	\$2,818.80
Jr. High BBB Coach	0.0100	\$469.80	Choir	0.0500	\$2,349.00
Jr. High GBB Coach	0.0100	\$469.80	SAT Coordinator	0.0100	\$469.80
Jr. High BTr Coach	0.0100	\$469.80	HAL Coordinator	0.0100	\$469.80
Assistant Cross Country	0.0300	\$1,409.40	CIP Coordinator	0.0100	\$469.80
			Safety & Crisis Coordinator	0.0100	\$469.80

## **3001 Budget and Property Tax Request**

The board of education shall adopt a budget each year to support the school district's programs and services for the ensuing fiscal year. The superintendent of schools shall be responsible for developing the budget subject to the direction and decisions of the board. The budget document shall be under continuous development, based upon the requirements of the adopted educational program.

### **BUDGET PROCEDURES**

**Proposed Budget.** The superintendent shall prepare the proposed budget in accordance with board policies and goals, state statutes, and regulations. As the district's spending plan, the budget will be based on up-to-date revenue estimates, and will reflect the assessed needs and programs approved by the board.

**Budget Hearing Notice.** Notice of place and time of the hearing, together with a summary of the proposed budget statement, must be published at least four calendar days prior to the date set for hearing in a newspaper of general circulation within the school district. The four calendar days shall include the day of publication but not the day of hearing. The notice shall include the following statement:

For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov/>

In addition, the district must electronically publish this statement on the school district web site. Such electronic publication must be prominently displayed with an active link to the Internet address for the web site established by the Nebraska Budget Act to allow the public access to the information.

**Budget Hearing.** The board must conduct a hearing prior to adopting the budget. The hearing must be held separately from any regularly scheduled meeting and may not be limited by time. The board must make a presentation outlining key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget. Any member of the public desiring to speak on the proposed budget statement shall be allowed to address the board at the hearing and must be given a reasonable amount of time to do so. Five minutes shall generally be considered a reasonable amount of time.

**Budget Hearing Documents.** The board must make at least three copies of the proposed budget statement and at least one copy of all other reproducible written material to be discussed at the hearing available to the public at the hearing.

**Budget Adoption.** After the budget hearing, the proposed budget statement shall be adopted or amended and adopted as amended. If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of the changes (including the items changed and the reasons for such changes) must be published in a newspaper of general circulation within the school district within twenty calendar days after its adoption without further hearing.

**Certification and Filing.** The amount to be received from personal and real property taxation shall be certified to the appropriate levying board as provided by law. The budget shall also be filed with the state auditor.

**Purchase Authorization.** Except for bids required under the section "Bid Letting and Contracts," the board's adoption of the budget shall authorize the purchases without further board action.

**Monthly Report.** At each monthly board meeting, the superintendent will provide a report on the current status of the major sections of the budget.

**PROPERTY TAX REQUEST PROCEDURES – PROPERTY TAX REQUEST IS EQUAL TO OR LOWER THAN THE ALLOWABLE GROWTH PERCENTAGE**

**Property Tax Request Hearing.** The board must hold a special public hearing called for the purpose of passing a property tax request resolution.

**Property Tax Request Hearing Notice.** The district must publish a hearing notice in a newspaper of general circulation in the school district at least four calendar days prior to the hearing. The four calendar days shall include the day of publication but not the day of hearing. The hearing notice must contain the following information: The certified taxable valuation under section 13-509 for the prior year, the certified taxable valuation under section 13-509 for the current year, and the percentage increase or decrease in such valuations from the prior year to the current year; the dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request; the property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation; the proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund that tax request; the percentage increase or decrease in

the property tax rate from the prior year to the current year; and the percentage increase or decrease in the total operating budget from the prior year to the current year.

**Increase in Total Property Taxes Levied.** If the annual assessment of property would result in an increase in the total property taxes levied as determined using the previous year's rate of levy, the district's property tax request for the current year shall be no more than its property tax request in the prior year, and the district's rate of levy for the current year shall be decreased accordingly when such rate is set by the county board of equalization.

**Decrease or No Change in Total Property Taxes Levied.** If the annual assessment of property would result in no change or a decrease in the total property taxes levied as determined using the previous year's rate of levy, the district's property tax request for the current year shall be no more than its property tax request in the prior year, and the district's rate of levy for the current year shall be adjusted accordingly when such rate is set by the county board of equalization.

**Resolution.** The board shall pass a resolution to set the amount of its property tax request only after holding the public hearing. The resolution setting the district's property tax request at an amount that exceeds the prior year's property tax request shall include, but not be limited to, the information required by section 77-1632(4).

**Certification.** The resolution setting the property tax request shall be certified and forwarded to the county clerk on or before October 15th of the year for which the tax request is to apply.

**PROPERTY TAX REQUEST PROCEDURES – PROPERTY TAX REQUEST IS GREATER  
THAN THE ALLOWABLE GROWTH PERCENTAGE**

**Property Tax Request Hearing.** The board must hold a public hearing called for the purpose of passing a property tax request resolution. If another political subdivision within the county also seeks to exceed the allowable growth percentage, the hearing will be a joint hearing. In the event of a joint hearing, each political subdivision must designate one representative to attend the joint public hearing on behalf of the political subdivision. If a political subdivision includes area in more than one county, the political subdivision shall be deemed to be within the county in which the political subdivision's principal headquarters are located. The hearing agenda will only include discussion on each political subdivision's intent to increase its property tax request by more than the allowable growth percentage to the extent

allowed by law.

The hearing must be held after 6 p.m. on or after September 17th and before September 28th and before the district files its adopted budget statement. Any member of the public must be allowed a reasonable amount of time to speak at the hearing.

At the joint public hearing, the representative of each political subdivision must give a brief presentation on the political subdivision's intent to increase its property tax request by more than the allowable growth percentage to the extent allowed by law and the effect of such request on the political subdivision's budget. The presentation must include, at a minimum, all information and statements required by law.

**Property Tax Request Hearing Notice.** Notice of the joint public hearing must be provided by:

- The County Assessor sending a postcard with all required information to all affected property taxpayers. The postcard shall be sent to the name and address to which the property tax statement is mailed;
- Posting notice of the hearing with all required information on the home page of the relevant county's web site, except that this requirement shall only apply if the county has a population of more than twenty-five thousand inhabitants; ***and***
- Publishing notice of the hearing with all required information in a legal newspaper in or of general circulation in the relevant county.

**Provide Information to County Clerk.** Each political subdivision that participates in the joint public hearing shall provide the following information to the county clerk by September 5<sup>th</sup>: the date, time, and location for the joint public hearing; a listing of and telephone number for each political subdivision that will be participating in the joint public hearing; and the amount of each participating political subdivision's property tax request.

**Resolution.** The board shall pass a resolution to set the amount of its property tax request only after holding the public hearing. The resolution setting the district's property tax request at an amount that exceeds the prior year's property tax request, including any increase in excess of the allowable growth percentage shall include, but not be limited to, the information required by law.

**Certification.** The resolution setting the property tax request shall be certified and forwarded to the county clerk on or before October 15th of the year for which the tax request is to apply.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## **3002 Deposits**

The board of education shall designate the depository or depositories for all school funds. All funds received by the district shall be deposited promptly in the proper account of each such depository. All funds shall be insured by the Federal Deposit Insurance Corporation or a surety bond approved by the board on securities of the United States government pledged by joint custody receipt.

Funds collected by district representatives shall be receipted, accounted for, and directed without delay to the proper depository. Funds exceeding \$500 shall not be left overnight in school buildings, except in safes provided for the safekeeping of valuables.

Adopted on: \_\_\_\_\_

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 \$109,000**

- A. The school district will solicit quotes and/or estimates for all projects with an estimated cost of less than \$109,000.
- 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 \$109,000 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 \$109,000 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: \_\_\_\_\_

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 \$100,000, 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 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 \$250,000**

**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 \$10,000 (Micro-Purchases)

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. 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 \$10,000 and \$250,000 (Small Purchase Procedures)

For construction projects subject to this policy, small purchases are purchases that, in the aggregate amount, is more than \$10,000 and less than \$250,000 annually. For small purchases, 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 \$100,000 and \$249,999 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 \$100,000 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 \$100,000 and \$250,000.

#### **IV. Construction Projects with an Anticipated Cost Over \$250,000**

##### **A. Sealed Bids: All constructions projects subject to this policy with an anticipated cost of \$250,000 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 publically 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 publically 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 200.326 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, 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. 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, compliance with public policy, record of past performance, and financial and technical resources.

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.

## **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. § 200.333.
  - 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 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**

The officers, employees, and agents 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, or agents of the District at the board’s discretion.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**3004**  
**General Purchasing and Procurement**

**I. Applicability of this policy.**

Purchases made 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 Purchasing and Procurement with Federal Funds, which is found elsewhere in this section.

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

**II. General Purchasing Policy**

- A. The school district's budget shall be the guide for all purchases. No employee of the district may make a purchase that is not provided for in the budget without board or administrative approval.
- B. The board intends to purchase competitively, whenever possible, without prejudice and to seek maximum educational value for every dollar expended.
- C. 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.
- D. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.

### **III. Building-Specific Purchasing**

- A. School buildings are operationally under the control of building principals. Principals have control and responsibility for the building and grounds, for all supplies and equipment housed at the building, for all school-related activities in the building, and for all pupils, teachers, and other employees assigned to the building.
- B. Principals, in consultation with their staff, are responsible for requisitioning, managing, distributing, and utilizing supplies within the building.
- C. The superintendent of schools or his designee is responsible for the requisitioning, managing, distributing, and utilizing of supplies for maintenance and transportation.
- D. The administration is responsible for purchasing of goods, services and supplies and for providing the necessary forms for establishing efficient procedures to facilitate the process.

### **IV. Purchasing Procedures**

- A. School personnel must secure the approval of an authorized administrator before making any purchases.
- B. Employees seeking reimbursement for a purchase made with their personal funds must attach an itemized receipt or invoice to all requests for reimbursement; must sign all purchase receipts or charge slips; and must submit itemized receipts and any purchasing card or credit card receipts to the office of the superintendent no later than seven days prior to the next regular board meeting. A non-itemized credit card receipt is not sufficient.
- C. Employees making purchases with a school district credit card or purchasing program must comply with the steps set forth in the district's Purchasing (Credit) Card Program.

- D. All purchases of goods and services made with district funds must be made on a properly executed purchase order.
- E. All purchases shall be initiated with a purchase order. Purchase orders are signed by the person responsible for that particular budget and finally by the superintendent.
- F. For purchases of more than \$3,500, authorized staff members must secure written quotes and/or estimates from a reasonable number of vendors. Staff will purchase from a responsible vendor with the lowest price unless the board approves the purchase from the more expensive vendor.

**V. Relations with Vendors**

- A. The board wishes to maintain good working relations with vendors who supply materials, supplies and services to the school system. The school shall not extend favoritism to any vendors. Each order shall be placed on the basis of quality, price and delivery, with past services being a factor if all other considerations are equal. The administrative team may, in its discretion, use a Nebraska a 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.
- B. No purchase shall be made that violates any conflict of interest policy or law.
- C. No employee shall endorse any product of any type or kind in such a manner as will identify him/her in any way as an employee of the school district.
- D. The board believes in patronizing local businesses. Consequently, when proposals are judged to be equal in terms of quality, price, and/or service, the contract or purchase will be awarded to the firm that is located within the district. However, the board will not sacrifice either quality or economy to patronize local businesses.

Adopted on: \_\_\_\_\_

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 \$10,000 (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 \$10,000. 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 \$10,000 and \$250,000 (Simplified Acquisition Procedures)**

Simplified acquisitions are purchases that, in the aggregate amount, are more than \$10,000 and less than \$250,000 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 \$250,000**

#### **a) Sealed Bids (Formal Advertising)**

For purchases over \$250,000, 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 \$250,000, 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 \$250,000, 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 \$250,000.

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.

Commented [1]: 2 CFR Part 200, Subpart E

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.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**3005**  
**School Activities Fund**

The superintendent of schools shall establish an activities fund account to be used to finance the operations of student organizations, inter-school athletics, and other school activities that are not a part of any other fund. The school activities fund is a school district account. All transactions related to the activities fund shall be conducted through an account at a board-approved depository.

The superintendent shall manage the activities fund and serve as its treasurer. The superintendent may divide the activities fund into more than one account to allocate portions of the fund for different purposes.

Funds in an activity's account after the activity ceases to exist shall be transferred to the general fund or such other fund as the board may choose. Funds left in a graduating class's account may be transferred into any other school account at any time after graduation upon board approval.

As school activities are a responsibility of the school district, any deficit in the activity fund shall be paid from the general fund.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_







Overton Public School  
 Certificate of Deposits  
 Security First Bank & First Tier Bank

2/3/2026

<u>Fund Summary</u>	<u>Amount</u>
Depreciation Fund	\$ 493,057.51
Site & Building	\$ 123,787.95
General Fund (CEDARS)	<u>\$ 1,190,303.10</u>
Total	\$ 1,807,148.56

<u>Certificate Number</u>	<u>Fund</u>	<u>Time</u>	<u>Interest Rate</u>	<u>Last Maturity</u>	<u>Maturity Date</u>	<u>Current Amount</u>
5399	Site & Building Fund	12 Month	4.1144%	10/25/2025	5/27/2026	\$ 123,787.95
5401	Depreciation Fund	12 Month	4.1144%	10/25/2025	5/27/2026	\$ 176,836.38
5397	Depreciation Fund	12 Month	4.1144%	10/25/2025	5/27/2026	\$ 316,221.13
1030893979 (CEDARS)	General Fund	7 Month	4.1400%	10/1/2025	10/1/2026	\$ 341,305.93

**Checking Account ID: 5**

**Check Type: Automatic Payment**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
32	01/22/2026	X			TASC	TASC	3,690.00
Check Type Total:		Automatic Payment		Void Total:	0.00	Total without Voids:	3,690.00

**Checking Account ID: 5**

**Check Type: Check**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
19333	01/05/2026	X			GARDEN	GARDEN COUNTY HIGH SCHOOL	145.00
19334	01/05/2026	X			PLATINUMA	PLATINUM AWARDS AND GIFTS	564.00
19335	01/06/2026	X			NCA3679	NEBRASKA COACHES ASSOCIATION	50.00
19336	01/06/2026	X			SEM	SUMNER EDDYVILLE MILLER SCHOOLS	100.00
19337	01/07/2026	X			XGRAIN	X-GRAIN SPORTSWEAR	312.00
19338	01/07/2026	X			FLEIBROD	BRODY FLEISCHMAN	300.00
19339	01/08/2026				ORDPUBLIC	ORD PUBLIC SCHOOL	60.00
19340	01/09/2026	X			CASHWA	CASH-WA DISTRIBUTING	397.90
19341	01/09/2026	X			CHESTER	CHESTERMAN CO.	529.20
19342	01/09/2026	X			JERRYJ	JERRY JOHNSON	280.00
19343	01/09/2026	X			GRABCOO	COOPER GRABENSTEIN	280.00
19344	01/09/2026	X			LANCER	LANCE ROHDE	150.00
19345	01/09/2026	X			HOLMPAT	PAT HOLEMAN	150.00
19346	01/09/2026	X			BEHRSET	SETH BEHRENS	150.00
19347	01/09/2026	X			BRENTSAM	BRENT SAMUELSON	70.00
19348	01/09/2026	X			DUSTYCL	DUSTY CLOUSE	70.00
19349	01/09/2026	X			JENNIFERP	JENNIFER PETZET	163.53
19350	01/09/2026	X			AMYBAR2267	AMY BARNES	50.00
19351	01/13/2026				SHELTON	SHELTON PUBLIC SCHOOL	200.00
19352	01/13/2026	X			AXTELL	AXTELL COMMUNITY SCHOOL	100.00
19353	01/13/2026	X			BATLLECRE	BATTLE CREEK PUBLIC SCHOOL	75.00
19354	01/13/2026				LASSALI	ALICIA LASSEN	171.71
19355	01/13/2026				MULLEN	MULLEN PUBLIC SCHOOL	60.00
19356	01/14/2026	X			AFLAC	AFLAC	148.59
19357	01/15/2026	X			PLUMCR	PLUM CREEK MARKET	103.25
19358	01/15/2026	X			EWELL	EWELL EDUCATIONAL SERVICES, INC	143.00
19359	01/15/2026	X			NATFFA	NATIONAL FFA ORGANIZATION	81.00
19360	01/15/2026	X			TPP	THAT FISH PLACE-THAT PET PLACE-LANCASTER	749.95
19361	01/15/2026	X			NCFARMS	NORTH CAROLINA FARMS	527.03
19362	01/16/2026	X			USBANK	US BANK	1,169.83
19363	01/16/2026	X			GRAHAMSTAM	GRAHAM STAMPS	423.00
19364	01/16/2026	X			SIGNPRO	SIGN PRO	115.00
19365	01/16/2026	X			SOUTHLOUP	SOUTH LOUP BOBCATS	125.00
19366	01/16/2026				ANSLEY	ANSLEY PUBLIC SCHOOL	100.00
19367	01/19/2026	X			KEITHKROUP	KEITH KROUPAL	150.00
19368	01/19/2026	X			GOLDKYL	KYLE GOLDENSTEIN	150.00
19369	01/19/2026	X			RANDYBIEN	RANDY BIENHOFF	150.00
19370	01/19/2026	X			JOSEPHP	JOSEPH PELTON	70.00
19371	01/19/2026	X			JERRYJ	JERRY JOHNSON	70.00
19372	01/19/2026				DALEBE2682	DALE BEAN	280.00
19373	01/19/2026				TIMTH	TIM THIELE	150.00
19374	01/19/2026				REINPAU	PAUL REINERTSON	150.00
19375	01/19/2026	X			BENHU	BEN HULS	150.00
19376	01/19/2026	X			JOSEPHP	JOSEPH PELTON	70.00
19377	01/19/2026				PELTBRE	BRENT PELTON	70.00
19378	01/23/2026	X			ATHLETICB	ATHLETIC BOOSTERS	492.00
19379	01/23/2026				FKCCONF	FKC CONFERENCE	100.00
19380	01/23/2026				BSNSPORTS	BSN SPORTS LLC	95.99
19381	01/27/2026				ARREANT	ANTHONY ARREDONDO	47.22
19382	01/27/2026				DUTRMAS	MASON DUTRO	50.00
19383	01/27/2026	X			MICHAELPH	MICHAEL PHELPS	36.00
19384	01/27/2026				MORKCUR	CURTIS MORK	250.00
19385	01/27/2026				CENTRALVA	CENTRAL VALLEY HIGH SCHOOL	120.00

**Checking Account ID: 5**

**Check Type: Check**

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
19386	01/27/2026				HARCO	HARCO ATH. RECONDITIONING, INC.	9,435.00
19387	01/27/2026				AMAZON	AMAZON CAPITAL SERVICES	92.59
19388	01/27/2026				BRENTSAM	BRENT SAMUELSON	70.00
19389	01/28/2026				LEXING3391	LEXINGTON PUBLIC SCHOOL	60.00
Check Type Total:		Check			Void Total:	0.00	Total without Voids: 20,422.79
Checking Account Total:		5			Void Total:	0.00	Total without Voids: 24,112.79
Grand Total:					Void Total:	0.00	Total without Voids: 24,112.79

**Activity Account Financial Summary 2025--2026**

<u>Date</u>	<u>Disbursements</u>	<u>Receipts</u>	<u>Profit/Loss</u>	<u>Ending Balance</u>
Aug. 2025	\$ 13,669.06	\$ 108,042.10	\$ 94,373.04	\$ 375,126.55
Sept.	\$ 20,560.16	\$ 27,702.97	\$ 7,142.81	\$ 382,269.36
Oct.	\$ 17,990.65	\$ 19,453.42	\$ 1,462.77	\$ 383,732.13
Nov.	\$ 16,117.25	\$ 12,109.95	\$ (4,007.30)	\$ 379,724.73
Dec.	\$ 23,684.39	\$ 19,775.26	\$ (3,909.13)	\$ 375,815.60
Jan.	\$ 24,112.79	\$ 12,653.89	\$ (11,458.90)	\$ 364,356.70
Feb.	\$ -	\$ -	\$ -	\$ -
March	\$ -	\$ -	\$ -	\$ -
April	\$ -	\$ -	\$ -	\$ -
May	\$ -	\$ -	\$ -	\$ -
June	\$ -	\$ -	\$ -	\$ -
July	\$ -	\$ -	\$ -	\$ -
Aug-26	\$ -	\$ -	\$ -	\$ -
Fiscal Year	\$ 102,465.24	\$ 91,695.49	\$ (10,769.75)	
School Year	\$ 116,134.30	\$ 199,737.59	\$ 83,603.29	

Fund: 05 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance
	ATHLETICS FUND BALANCE	146,607.80	14,288.42	914.00	133,233.38
05 704 2111	GRAD CLASS OF 2026	1,788.45	0.00	0.00	1,788.45
05 704 2112	GRAD CLASS OF 2027	4,384.42	0.00	0.00	4,384.42
05 704 2113	GRAD CLASS OF 2028	4,285.81	0.00	0.00	4,285.81
05 704 2114	GRAD CLASS OF 2029	6,360.40	0.00	0.00	6,360.40
05 704 2115	GRAD CLASS OF 2030	7,910.90	0.00	0.00	7,910.90
05 704 2116	GRAD CLASS OF 2031	5,422.62	0.00	0.00	5,422.62
05 704 3010	YEARBOOK	1,616.93	0.00	0.00	1,616.93
05 704 3011	BBB CLUB	1,413.78	139.04	108.00	1,382.74
05 704 3020	CHEERLEADING	(939.74)	105.24	893.26	(151.72)
05 704 3025	DANCE TEAM	(3,264.71)	459.90	4,105.20	380.59
05 704 3030	CONCESSIONS	(2,042.91)	914.45	0.00	(2,957.36)
05 704 3041	FB CLUB	1,150.84	312.00	0.00	838.84
05 704 3042	PEE WEE FOOTBALL CLUB	305.52	0.00	0.00	305.52
05 704 3043	PEE WEE WR CLUB	1,464.96	564.00	75.00	975.96
05 704 3048	FFA CLUB	979.28	378.06	665.00	1,266.22
05 704 3049	FBLA	550.46	0.00	0.00	550.46
05 704 3050	FCCLA	6,649.87	34.14	0.00	6,615.73
05 704 3051	GBB CLUB	1,357.35	293.15	0.00	1,064.20
05 704 3060	HONOR SOCIETY	274.25	0.00	0.00	274.25
05 704 3070	MUSIC	(67.78)	0.00	0.00	(67.78)
05 704 3090	SCHOOL PLAY	1,118.95	0.00	0.00	1,118.95
05 704 3100	SHOP	2,253.39	0.00	0.00	2,253.39
05 704 3110	STAFF LOUNGE	5,067.05	0.00	0.00	5,067.05
05 704 3120	STUDENT COUNCIL	314.79	0.00	0.00	314.79
05 704 3121	VB CLUB	2,036.04	50.00	0.00	1,986.04
05 704 3122	WR CLUB	3,223.64	133.22	53.00	3,143.42
05 704 3123	TRACK CLUB	581.39	0.00	201.00	782.39
05 704 3124	CROSS COUNTRY	627.73	0.00	0.00	627.73
05 704 3125	GREENHOUSE PROJECT	3,403.32	1,409.12	1,143.50	3,137.70
05 704 3126	GOLF CLUB	373.41	0.00	0.00	373.41
05 704 4000	MISC/ACT. DEPOSITS	6,200.00	0.00	0.00	6,200.00
05 704 4010	GENERAL/125 PLAN	75,828.28	4,352.12	4,190.58	75,666.74
05 704 4015	EHA	1,534.28	258.22	0.00	1,276.06
05 704 4020	SITE	2,403.33	0.00	0.00	2,403.33
05 704 4025	SUMMER READING PROGRAM	1,565.74	421.71	0.00	1,144.03
05 704 4030	REVOLVING/COCA COLA SCHOLARSHIP	364.34	0.00	0.00	364.34
05 704 4035	ACTIVITY SPECIAL FUNDS ACCOUNT	62,707.52	0.00	0.00	62,707.52
05 704 4037	IPADS	13,521.08	0.00	34.00	13,555.08
05 704 4040	GRANT \$	445.58	0.00	0.00	445.58
05 704 4070	FELLOWSHIP OF CHRISTIAN ATHLETES	5,229.41	0.00	271.35	5,500.76
05 704 4080	CIRCLE OF FRIENDS (1) ELEMENTARY	223.29	0.00	0.00	223.29
05 704 4081	CIRCLE OF FRIENDS (2) SECONDARY	22.78	0.00	0.00	22.78
05 704 4090	SCHOOL STORE	561.76	0.00	0.00	561.76
	Fund Total:	375,815.60	24,112.79	12,653.89	364,356.70

**Checking Account ID: 1**

**Check Type: Automatic Payment**

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
166	01/08/2026				SECURITYFI	Security First Bank	6.00
Check Type Total:					Automatic Payment	Void Total: 0.00	Total without Voids: 6.00

**Checking Account ID: 1**

**Check Type: Check**

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
30916	01/05/2026				UNKCHOIR	University of Nebraska-Kearney	210.00
30917	01/05/2026				EILEMEL	MELISSA EILERS	71.22
30918	01/05/2026				OVERTON1	OVERTON 1 STOP	827.43
30919	01/08/2026				DOANE	DOANE UNIVERSITY	300.00
30941	01/13/2026				BRUNBEC	BECKA BRUNTZ	40.62
30942	01/13/2026				DASSTATE	DAS STATE ACCOUNTING - CENTRAL FINANCE	317.87
30943	01/13/2026				SHELTON	SHELTON PUBLIC SCHOOL	25.00
30944	01/15/2026				USBANK	US BANK	258.35
30945	01/16/2026				PLUMCR	PLUM CREEK MARKET	210.15
30946	01/23/2026				DONIPAHN	DONIPHAN-TRUMBULL PUBLIC SCHOOLS	28.00
30947	01/23/2026				SKALLJOD	JODY SKALLBERG	65.38
30948	01/28/2026				NOELMIC	MICAH NOEL	40.16
30949	01/28/2026				GOTHENBURG	GOTHENBURG PUBLIC SCHOOL	25.00
30950	01/28/2026				PCHSSPEECH	PCHS SPEECH INVITE	28.00
30951	01/29/2026				FLEISBRI	BRIAN FLEISCHMAN	59.92
30952	01/29/2026				NOELMIC	MICAH NOEL	25.66
Check Type Total:			Check			Void Total: 0.00	Total without Voids: 2,532.76
Checking Account Total:		1				Void Total: 0.00	Total without Voids: 2,538.76
Grand Total:						Void Total: 0.00	Total without Voids: 2,538.76

**Checking Account ID: 6**

**Check Type: Check**

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
5341	01/06/2026	X			PLUMBHEAT	PLUMBING & HEATING WHOLESALE, INC	201.85
5342	01/13/2026	X			HILAND	HILAND DAIRY	1,359.78
5343	01/13/2026	X			USFOOD	US FOODS	1,963.44
5344	01/13/2026	X			CASHWA	CASH-WA DISTRIBUTING	2,358.28
5345	01/14/2026	X			PLUMCR	PLUM CREEK MARKET	80.90
Check Type Total:			Check		Void Total:	0.00	Total without Voids: 5,964.25
Checking Account Total:		6			Void Total:	0.00	Total without Voids: 5,964.25
			Grand Total:		Void Total:	0.00	Total without Voids: 5,964.25

## Hot Lunch Financial Report

Balance :

1/1/2026 \$ 56,798.10

### Reiepts:

Meal Sales		\$ 8,195.22
Summer Food Program		\$ -
Fed. Reimbursement	Dec	\$ 6,677.87
State Reimbursement	Dec	\$ -
Loans to Program		
Other Local Misc		\$ -
Transfer from General		\$ -

Total receipts \$ 14,873.09

Balance & Receipts \$ 71,671.19

### Disbursements

Food		\$ 5,568.13
Salaries	Jan	\$ 6,151.94
Benefits	Jan	\$ 2,726.27
Other Expenses		\$ 201.85
Pre K, Ala Carte, Juice, Catering		\$ 194.27
Loan Repayment		\$ -

Total Disbursements: \$ 14,842.46

Balance

1/31/2026 \$ 56,828.73

	9/1/2009A	B	C	D	E	F	G	H	I
799									
800	<b>Food Program 2025-2026</b>								
801	<b>Date</b>	<b>Lunch Meals</b>	<b>Breakfast Meals</b>	<b>Summer Food</b>	<b>Disbursements</b>	<b>Receipts</b>	<b>Profit/Loss</b>	<b>Days Served</b>	<b>Balance</b>
802	Aug-25	2514	477	0	\$ 8,749.75	\$ 59,521.07	\$ 50,771.32	17	\$ 77,421.97
803	Sept.	2720	549	0	\$ 23,870.21	\$ 17,788.91	\$ (6,081.30)	18	\$ 71,340.67
804	Oct.	3378	585	0	\$ 20,613.53	\$ 1,843.13	\$ (18,770.40)	21	\$ 66,713.31
805	Nov.	2154	404	0	\$ 20,491.14	\$ 16,931.10	\$ (3,560.04)	14	\$ 63,153.27
806	Dec.	2365	367	0	\$ 16,812.26	\$ 10,621.17	\$ (6,191.09)	15	\$ 56,962.18
807	Jan.	3147	556	0	\$ 14,842.46	\$ 14,873.09	\$ 30.63	19	\$ 56,828.73
808	Feb.					\$ -	\$ -	0	\$ -
809	March					\$ -	\$ -	0	\$ -
810	April					\$ -	\$ -	0	\$ -
811	May					\$ -	\$ -	0	\$ -
812	June					\$ -	\$ -	0	\$ -
813	July					\$ -	\$ -	0	\$ -
814	Aug-25				\$ -	\$ -	\$ -	0	\$ -
815	Fiscal Year				\$ 96,629.60	\$ 62,057.40	\$ 16,199.12	0	\$ -
816	School Year				\$ 105,379.35	\$ 121,578.47	\$ 16,199.12	0	\$ -
817	Totals	16278	2938	0				104.00	
818	All Meals	19216							
819									

	2025-2026						
	<u>Free Lunch</u>	<u>Reduced Lunch</u>	<u>Full Pay Lunch</u>	<u>Free Breakfast</u>	<u>Reduced Breakfast</u>	<u>Full Pay Breakfast</u>	<u>Totals</u>
July	0	0	0	0	0	0	0
June	0	0	0	0	0	0	0
May	0	0	0	0	0	0	0
April	0	0	0	0	0	0	0
March	0	0	0	0	0	0	0
February	0	0	0	0	0	0	0
January	1059	516	1572	333	155	68	3703
December	756	360	1249	215	104	48	2732
November	715	336	1103	250	93	61	2558
October	1092	502	1784	323	145	117	3963
September	912	413	1395	315	144	90	3269
August	931	363	1220	278	104	95	<u>2991</u>
Totals	4406	1974	6751	1381	590	411	15513

-27.95%

	2024-2025						
	<u>Free Lunch</u>	<u>Reduced Lunch</u>	<u>Full Pay Lunch</u>	<u>Free Breakfast</u>	<u>Reduced Breakfast</u>	<u>Full Pay Breakfast</u>	<u>Totals</u>
July	943	0	0	943	0	0	1886
June	1009	0	0	1009	0	0	2018
May	702	304	1080	274	93	111	2564
April	1056	461	1638	368	138	165	3826
March	950	436	1575	364	116	174	3615
February	905	439	1422	286	116	148	3316
January	987	545	1650	334	167	153	3836
December	699	446	1213	250	170	133	2911
November	748	494	1351	235	193	117	3138
October	1004	714	1852	323	265	141	4299
September	851	591	1477	278	236	233	3666
August	989	571	1409	293	199	219	<u>3680</u>
Totals	5278	3361	8952	1713	1230	996	21530

KAREN A. HAASE <sup>NE, SD, IA, WY, KS</sup>  
STEVE WILLIAMS <sup>NE, SD</sup>  
BOBBY TRUHE <sup>NE, SD</sup>  
COADY H. PRUETT <sup>NE, SD, CO</sup>  
JORDAN JOHNSON <sup>NE, SD, WY</sup>



TYLER COVERDALE <sup>SD</sup>  
SARA HENTO <sup>SD, NE</sup>  
AMANDA DABNEY <sup>NE, WY</sup>  
SHARI RUSSELL, Paralegal

## **Engagement Update for 2026**

We are writing to share a brief update to our engagement terms, billing practices, and rates. Our goal is to keep this clear, practical, and easy to reference.

### **Use of Generative AI**

Like education, the legal profession is working through how to use generative artificial intelligence and similar technology responsibly. One of KSB's core values is being innovative in service of our clients, and we have invested in AI tools that help us work more efficiently and thoughtfully.

We also understand the limits of this technology. Any use of AI is consistent with our ethical obligations and confidentiality responsibilities. All work remains subject to attorney review, independent professional judgment, and supervision. These tools support our work; they do not replace attorney experience or oversight.

### **Flat Fees and On-Demand Training**

Many routine matters, including employment contracts and student discipline forms, are billed on a flat fee basis. We have kept many of these flat fees unchanged for several years by refining our processes and using technology to improve efficiency. When efficiencies reduce the time required for certain work, those savings are reflected in our flat fee pricing.

We also offer a growing library of on-demand training through the KSB client portal. These recorded trainings provide timely, practical guidance and work well for new staff, refreshers, or staff development days where employees work on their own schedules.

The portal displays trainings in a "Netflix-style" format. Trainings that you have already subscribed to appear at the top, but additional on-demand

206 SOUTH 13<sup>TH</sup> STREET, SUITE 1100  
LINCOLN, NEBRASKA 68508

KSB SCHOOL LAW, PC, LLO  
KSBSCHOOLLAW.COM  
(402) 804-8000

300 NORTH DAKOTA AVENUE, SUITE 609  
P.O. Box 2281  
SIOUX FALLS, SOUTH DAKOTA 57104

*ATTORNEYS LICENSED IN STATES INDICATED*

options are available further down the page. Scroll through the full list; many clients are surprised by how much content is available.

The portal also allows districts to determine who can access training and register staff, which gives flexibility to share training decisions beyond the superintendent when appropriate. Many districts find this helpful for principals and other administrators who are closer to day-to-day training needs. You can set permissions so only the superintendent can authorize access, or you can allow other district administrators and staff members to do so. If you authorize another administrator and they access a training video or subscribe to a series, it will be reflected on the next bill.

On-demand trainings are billed on a flat fee basis and billed once per entity, unless otherwise noted, regardless of how many staff members view the training. Charges appear on your next regular invoice. Shari reviews and enters all training charges at the end of each month to ensure accuracy and avoid duplicate or erroneous entries. We regularly update this content and remain available to answer questions by phone or email.

### **Hourly Rates**

Effective February 1, the following hourly rates will apply to work performed on or after that date: Karen Haase \$435, Steve Williams \$410, Bobby Truhe \$395, Coady Pruett \$350, Jordan Johnson \$310, Tyler Coverdale \$315, Sara Rogers \$275, Amanda Dabney \$225, Shari Russell (paralegal) \$250 with comparability work billed at \$260, and law clerks \$150. Overall, rates are increasing by approximately 5 percent.

### **Firm News**

We also want to share some exciting firm news. Tyler Coverdale has joined the ownership of KSB School Law, and we could not be more delighted. We do not have a traditional partnership track, and ownership reflects a careful, values-based commitment to our work and our clients. Tyler has anchored our Sioux Falls office since 2020, and his leadership, judgment, and dedication to public education make him a natural fit for this role.

Our firm exists because we believe in public education and the people who make it work. We have chosen to dedicate our professional lives to supporting schools and their communities, and we appreciate the opportunity to continue serving you. If you have questions about this update or would like to talk through any of these items, please reach out.



## Account Review

### Overton Public Schools

Account Statistics	
Number of Estimated Employees	49
Number of Employees Participating	21
Participation Rate	43%
Total New Annual Premium	\$30,027.60
Pre-Tax Premiums	\$27,409.92
Post-Tax Premiums	\$2,617.68
Avg. Premium per Employee/yr	\$1,429.89
Tax Benefit to Employer/yr	\$2,096.86
Tax Benefit to Employees/yr	\$6,030.18

#### Tax Benefit to Employer Per Year

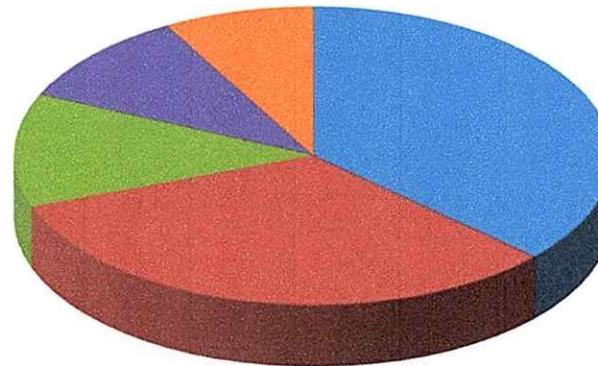
\$2,096.86

#### Tax Benefit to Employees Per Year

\$6,030.18

#### Product Breakdown

Aflac Product Breakdown	
Accident	18
Cancer	16
Short Term Disability	6
Hospital Protection	5
Dental	0
Specified Event- Critical Illness	4
Hospital Intensive Care	0
Dependent Daycare	0
Life (Whole & Term)	0
Vision	0



- Accident
- Cancer
- Short Term Disability
- Hospital Protection
- Dental
- Specified Event- Critical Illness
- Hospital Intensive Care
- Dependent Daycare

TOTAL Policies	49
Avg. Policy per Employee	2.33



Date: 2/6/2026

Overton Public School  
2026-2027  
Current Statute

Order of districts according to Formula Students

<i>District</i>	<i>Formula Students</i>	<i>AGOE</i>
McCool Junction Public Schools	237.54	\$ 4,286,160.00
Diller-Odell Public Schools	242.43	\$ 4,826,224.00
Osceola Public Schools	243.37	\$ 4,732,313.00
Pawnee City Public Schools	244.94	\$ 4,312,547.00
Burwell Public Schools	245.30	\$ 5,377,244.00
Loomis Public Schools	247.70	\$ 4,925,176.00
Bancroft-Rosalie Community Schools	247.72	\$ 3,751,412.00
Franklin Public School	248.74	\$ 2,569,833.00
Sutherland Public School	249.62	\$ 5,490,537.00
Weeping Water Public Schools	249.76	\$ 5,420,025.00
<b>Overton Public Schools</b>	<b>251.72</b>	<b>\$ 4,428,200.00</b>
Walthill Public School	255.04	\$ 4,454,336.00
Red Cloud Community Schools	258.17	\$ 4,175,664.00
Shelton Public Schools	262.49	\$ 4,673,896.00
Dundy County Stratton Public Schools	262.79	\$ 6,042,456.00
Kenesa Public School	264.34	\$ 4,957,098.00
Hitchcock County Community Schools	264.43	\$ 4,784,735.00
Bloomfield Community Schools	265.91	\$ 4,727,053.00
Randolph Public Schools	269.34	\$ 4,443,327.00
Cambridge Public Schools	270.82	\$ 4,293,056.00
<u>Maxwell Public Schools</u>	<u>272.53</u>	<u>\$ 4,661,670.00</u>
Average	254.99	\$ 4,634,902.95

II. Order of districts according to AGOE

<i>Rank</i>	<i>District</i>	<i>Formula Students</i>	<i>AGOE</i>	<i>Cost Per Student</i>
1	Bancroft-Rosalie Community Schools	247.72	\$ 3,751,412.00	\$ 15,143.76
2	Red Cloud Community Schools	258.17	\$ 4,175,664.00	\$ 16,174.09
3	McCool Junction Public Schools	237.54	\$ 4,286,160.00	\$ 18,043.95
4	Cambridge Public Schools	270.82	\$ 4,293,056.00	\$ 15,852.06
5	Pawnee City Public Schools	244.94	\$ 4,312,547.00	\$ 17,606.54
6	<b>Overton Public Schools</b>	<b>251.72</b>	<b>\$ 4,428,200.00</b>	<b>\$ 17,591.77</b>
7	Randolph Public Schools	269.34	\$ 4,443,327.00	\$ 16,497.09
8	Walthill Public School	255.04	\$ 4,454,336.00	\$ 17,465.24
9	Franklin Public School	248.74	\$ 4,569,833.00	\$ 18,371.93
10	Maxwell Public Schools	272.53	\$ 4,661,670.00	\$ 17,105.16
9	Shelton Public Schools	262.49	\$ 4,673,896.00	\$ 17,806.00
11	Bloomfield Community Schools	265.91	\$ 4,727,053.00	\$ 17,776.89
12	Osceola Public Schools	243.37	\$ 4,732,313.00	\$ 19,444.93
13	Hitchcock County Community Schools	264.43	\$ 4,784,735.00	\$ 18,094.52
14	Diller-Odell Public Schools	242.43	\$ 4,826,224.00	\$ 19,907.70
15	Loomis Public Schools	247.70	\$ 4,925,176.00	\$ 18,883.63
16	Kenesa Public School	264.34	\$ 4,957,098.00	\$ 18,752.74
17	Burwell Public Schools	245.30	\$ 5,377,244.00	\$ 21,921.09
18	Weeping Water Public Schools	249.76	\$ 5,420,025.00	\$ 21,700.93
19	Sutherland Public School	249.62	\$ 5,490,537.00	\$ 21,995.58
20	<u>Dundy County Stratton Public Schools</u>	<u>262.79</u>	<u>\$ 6,042,456.00</u>	<u>\$ 22,993.48</u>
21	Average	254.99	\$ 4,730,141.05	\$ 18,577.58

Order of districts Formula Students with the high and low AGOE removed

<i>District</i>	<i>Formula Students</i>	<i>AGOE</i>
Red Cloud Community Schools	258.17	\$ 4,175,664.00
McCool Junction Public Schools	237.54	\$ 4,286,160.00
Cambridge Public Schools	270.82	\$ 4,293,056.00
Pawnee City Public Schools	244.94	\$ 4,312,547.00
<b>Overton Public Schools</b>	<b>251.72</b>	<b>\$ 4,428,200.00</b>
Randolph Public Schools	269.34	\$ 4,443,327.00
Walthill Public School	255.04	\$ 4,454,336.00
Franklin Public School	248.74	\$ 4,569,833.00
Maxwell Public Schools	272.53	\$ 4,661,670.00
Shelton Public Schools	262.49	\$ 4,673,896.00
Bloomfield Community Schools	265.91	\$ 4,727,053.00
Osceola Public Schools	243.37	\$ 4,732,313.00
Hitchcock County Community Schools	264.43	\$ 4,784,735.00
Diller-Odell Public Schools	242.43	\$ 4,826,224.00
Loomis Public Schools	247.70	\$ 4,925,176.00
Kenesa Public School	264.34	\$ 4,957,098.00
Burwell Public Schools	245.30	\$ 5,377,244.00
Weeping Water Public Schools	249.76	\$ 5,420,025.00
<u>Sutherland Public School</u>	<u>249.62</u>	<u>\$ 5,490,537.00</u>
Average	254.96	\$ 4,712,583.89

IV. Order of districts Cost Per Student

<i>Rank</i>	<i>District</i>	<i>Formula Students</i>	<i>AGOE</i>	<i>Cost Per Student</i>
1	Bancroft-Rosalie Community Schools	247.72	\$ 3,751,412.00	\$ 15,143.76
2	Cambridge Public Schools	270.82	\$ 4,293,056.00	\$ 15,852.06
3	Red Cloud Community Schools	258.17	\$ 4,175,664.00	\$ 16,174.09
4	Randolph Public Schools	269.34	\$ 4,443,327.00	\$ 16,497.09
5	Maxwell Public Schools	272.53	\$ 4,661,670.00	\$ 17,105.16
6	Walthill Public School	255.04	\$ 4,454,336.00	\$ 17,465.24
7	<b>Overton Public Schools</b>	<b>251.72</b>	<b>\$ 4,428,200.00</b>	<b>\$ 17,591.77</b>
8	Pawnee City Public Schools	244.94	\$ 4,312,547.00	\$ 17,606.54
9	Bloomfield Community Schools	265.91	\$ 4,727,053.00	\$ 17,776.89
10	Shelton Public Schools	262.49	\$ 4,673,896.00	\$ 17,806.00
11	McCool Junction Public Schools	237.54	\$ 4,286,160.00	\$ 18,043.95
12	Hitchcock County Community Schools	264.43	\$ 4,784,735.00	\$ 18,094.52
13	Franklin Public School	248.74	\$ 4,569,833.00	\$ 18,371.93
14	Kenesa Public School	264.34	\$ 4,957,098.00	\$ 18,752.74
150	Osceola Public Schools	243.37	\$ 4,732,313.00	\$ 19,444.93
16	Loomis Public Schools	247.70	\$ 4,925,176.00	\$ 18,883.63
17	Diller-Odell Public Schools	242.43	\$ 4,826,224.00	\$ 19,907.70
18	Weeping Water Public Schools	249.76	\$ 5,420,025.00	\$ 21,700.93
19	Burwell Public Schools	245.30	\$ 5,377,244.00	\$ 21,921.09
20	Sutherland Public School	249.62	\$ 5,490,537.00	\$ 21,995.58
21	<u>Dundy County Stratton Public Schools</u>	<u>262.79</u>	<u>\$ 6,042,456.00</u>	<u>\$ 22,993.48</u>
	Average	254.99	\$ 4,730,141.05	\$ 18,577.58
	Overton From Average	-3.27	\$ (301,941.05)	\$ (985.81)

# CERTIFICATION

**(Due in the Office of the County Clerk/Election Commissioner no later than January 5, 2026.)**

*For Village, Township, or Weed Board: Due no later than June 15, 2026.*

**Return to:** Michaela Arndt, County Clerk, 700 N Washington Rm A, Lexington, NE 68850

Pursuant to Neb. Rev. Stat. §32-404, the governing board of each political subdivision which will hold an election in conjunction with a statewide election shall certify to the county election office the name of the subdivision, the number of officers to be elected, the length of the terms of office, the vacancies to be filled by election and length of remaining term, and the number of votes to be cast by a registered voter for each office. The certification must be completed in full. If you have any questions regarding the certification, do not hesitate to contact our office.

Entity Name Overton Public School District Contact Person Mark Aten  
 Email mark.aten@overtoneagles.org Phone 308-987-2424  
 Address, City, Zip 401 7th Street P.O. Box 310 Overton, NE 68863

Subdivision Name	Number of Vacancies	Election(s)	Number to Vote for
<input checked="" type="checkbox"/> School District- <u>Overton District #4</u>	<u>3</u>	Primary/General	<u>3</u>
<input type="checkbox"/> City of _____	_____	Primary/General	_____
<input type="checkbox"/> Village of _____	_____	General Only	_____
<input type="checkbox"/> Airport Authority _____	_____	Primary/General	_____
<input type="checkbox"/> Mayor of _____	_____	Primary/General	_____
<input type="checkbox"/> Other _____	_____	Primary/General	_____

Office to be elected	Term length	Present office holder's name	Salary, if any
<u>School Board</u>	<u>4 years</u>	<u>Gordon Lassen</u>	<u>0</u>
<u>School Board</u>	<u>4 years</u>	<u>Jared Walahoski</u>	<u>0</u>
<u>School Board</u>	<u>4 years</u>	<u>Clayton Jeffries</u>	<u>0</u>

November 17, 2025  
 (Date)

  
 \_\_\_\_\_  
 (Signature of Certifying Officer/Title)

**\*\*32-404 December 1<sup>st</sup> Notice of Filing Deadlines\*\***

- January 5, 2026 - Candidate Filing Starts
- February 17, 2026 - Incumbent (Any Current Officeholder) Filing Deadline
- March 2, 2026 - Non-incumbent (New Filers) Filing Deadline
- July 15, 2026 - Incumbent (Any Current Officeholder) Filing Deadline for Villages, Townships, Weed Boards
- August 3, 2026 - Non-incumbent (New Filers) Filing Deadline for Villages, Townships, Weed Boards



NASB

2026 Calendar of Events

JANUARY

THE GOVERNOR'S SCHOOL FINANCE COMMISSION MEETINGS & RESOURCES

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1st Day of the 2026 Legislative Session

Wednesday, January 7, 2026

School Board Member Week in Nebraska

January 25-31, 2026

Legislative Issues Conference

January 25-26, 2026 - Lincoln

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FEBRUARY

President's Retreat

Monday, February 16, 2026 - Kearney

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MARCH

Budget & Finance Workshop

Tuesday, March 10 - Seward

[LEARN MORE NOW](#)

COSSBA Annual Conference

March 12-15 - Louisville, KY

[LEARN MORE NOW](#)

Budget & Finance Workshop

Tuesday, March 24 - West Point

[LEARN MORE NOW](#)

NAEP State Convention

March 24-25 - Kearney

APRIL

Budget & Finance Workshop

Tuesday, April 7 - Ogallala

[LEARN MORE NOW](#)

Amplified Budget & Finance Workshop

Wednesday, April 8 - Kearney

[LEARN MORE NOW](#)

NSBA Annual Conference

April 10-12 - San Antonio

[LEARN MORE NOW](#)

2026 NASB Federal Advocacy Fly-In

April 26-29 - Washington, DC

MAY

Statewide Primary Election - Tuesday, May 12

JUNE

NASB Member Golf Outing

Wednesday, June 10 - Kearney Country Club

School Law Seminar

June 10-11 - Kearney

SUMMER

ALICAP Summer Workshops

Candidate Workshops

FALL/WINTER

Area Membership Meetings - August through September

Statewide General Election - Tuesday, November 3

State Education Conference - November

New Board Member Workshops - December