

Anselmo-Merna Public School District 21-15
Regular Meeting Agenda
April 20, 2026
7:00 PM
A-M High School Library

1. CALL MEETING TO ORDER
2. FLAG SALUTE
3. PATRON INPUT-AGENDA SPECIFIC ITEMS
 - 3.1. Recognize Audience-Public Comment
4. SPECIAL RECOGNITIONS
5. CONSENT AGENDA
 - 5.1. Minutes
 - 5.2. Claims and Financial Report
 - 5.3. Agenda
6. REPORTS
 - 6.1. Technology Coordinator
 - 6.2. Maintenance Director
 - 6.3. Transportation Director
 - 6.4. Activities Director
 - 6.5. Principal
 - 6.6. Superintendent
7. NONACTION ITEMS
 - 7.1. Review and discuss Anselmo-Merna Public Strategic Plan
 - 7.2. Review and discuss NDOT communication regarding change in speed limit and recommendation for flashing signs.
 - 7.3. Review and discuss flooring quotes
 - 7.4. Review and discuss 26-27 budget / facilities planning
 - 7.5. Review and discuss legislative recap
8. ACTION ITEMS
 - 8.1. Review and approve the use of Perry Law Firm / NASB Policy Support Service
 - 8.2. Review and approve certified resignations
 - 8.3. Review and approve certified contracts for 26-27 school year
 - 8.4. Review and approve extra standard assignments
 - 8.5. Review and approve 2nd read policy updates
 - 8.6. Review and approve assistant principal contract
 - 8.7. Review and approve contract with Carl Dietz
 - 8.8. Review and approve IDEAbank annual report
9. PATRON INPUT - NON-AGENDA SPECIFIC
 - 9.1. Recognize Audience-Public Comment
 - 9.2. Requested Input
10. ADJOURN

The Anselmo-Merna Board of Education reserves the right to go into Closed Session at any time for the purposes in accordance with 84-141 (1).

- Congratulations to our NCPA Academic All State students from winter
 - Trevin Klein - boys basketball
 - Caenyn Priest - boys basketball
 - Shayleigh Coleman - girls basketball
 - Rhianen Myers - girls basketball
 - Trevor Duryea - speech
 - Taylor Shaw - speech
 - Jarrett Wells - wrestling
- A special thank you to Mr. Lonnie Koepke for his incredible career and lasting impact in agricultural education. Over the course of 40 years, Mr. Koepke has devoted his life to teaching, mentoring, and inspiring students. During his time at Anselmo-Merna, he has been a steady and valued presence in our school and community. From securing funding for a greenhouse to leading Quiz Bowl teams and helping students earn FFA state degrees, his commitment to providing meaningful opportunities for students is deeply appreciated. Whether through hands-on learning experiences like candy and jerky making or through his leadership in agricultural programs, Mr. Koepke has helped shape the experiences of countless students and fostered a passion for agriculture that will carry on for generations. We are grateful for the dedication, knowledge, and heart he has shared with our school. While we will miss his presence, we are excited for Mr. Koepke begins a well-deserved retirement.
- A special thank you to Mr. Spencer Goodman for his dedicated service to Anselmo-Merna Public School. Over the past decade, Mr. Goodman has been a steady and positive presence in our building. In his roles as Activities Director and Math Interventionist, he has coached, guided, and supported students—both in the classroom and through activities. His commitment to helping students grow, compete, and succeed has positively impacted our school and community. Mr. Goodman has recently accepted an Assistant Principal position at a neighboring district, an opportunity that aligns with his long-term professional goals. While we are sad to see him leave, we are equally excited for him and his family as they begin this next chapter. We are grateful for the time, energy, and heart Mr. Goodman has invested in Anselmo-Merna. His contributions will not be forgotten, and his influence will continue to be felt for years to come.
- A Special thank you to the Cooksley Ranch and Lamb Farm and Feedyard for their donation of two beef and their ongoing support of our Farm to Table program
- Members of JAG had tour of unicameral and met with Senator Storer
- Members of our FFA program were able to compete and represent our school in Lincoln this past week. Special thank you to Mr. Koepke, Mrs. Storms, Mrs. Bachman, and Mrs. Clay for their assistance!

- Congratulations to all who represented our school in Skills USA and to Ella Marshall for earning state medals in:
 - State T-shirt Design
 - State PIN Design
- Congratulations to our NCPA Academic All State students from winter
 - Trevin Klein - boys basketball
 - Caenyn Priest - boys basketball
 - Shayleigh Coleman - girls basketball
 - Rhianen Myers - girls basketball
 - Trevor Duryea - speech
 - Taylor Shaw - speech
 - Jarrett Wells - wrestling
- Congratulations to our Quarter 3 Honor Roll!

Anselmo-Merna Quarter 3 Honor Roll



A Honor Roll

Seniors:

Shayleigh Coleman
Haylea Miller
Rhianen Myers
Lily Thornton
Colin Wright

Juniors:

Macey Flynn
Karlee Haupt
Kaden Klein
Trevin Klein
Emma Larsen
Caenyn Priest
Kyra Schmidt

Sophomores:

Megan Bartak
Kenzie Russell

Freshmen:

Raylee Bachman
Jenna Bartak
Traven Larsen

8th Grade:

Tristen Clifton
Ella Marshall
Lyllia Wamsley

7th Grade:

Brinley Bachman
Jack Bartak
Harley Berghorst
Halleigh Coleman
Briley Fewkes
Skylar McConnell
Kinslee McGinn
Tilden Seevers
Karsyn Shaw

B Honor Roll

Seniors:

Drake Doss
Korbin Druery
AJ Goodner
Sage Mason
Kayden Record
Caleb Walters
Jarrett Wells
Brayden Wilson

Juniors:

Charli Blakeman
Dane Duryea
Barrett McIntyre
Destrey White

Sophomores:

Camden Coleman
Rylee Myers
Keylie Pelster

Freshmen:

Clayton Arnold
Isaiah Hoyt
Harper LeFever
Dally Mason
Taylor Shaw
Dylan Walters

8th Grade:

Kipp Cantrell
Josey Carr
Sean Hendricksen
Tristen Koinzan
Sadie Lehmkuhler
Kacen Martin
Tehl Myers
Trell Pelster
Lillian Schmitz
Paisley Seda
Easton Spanel
Emma Thornton

7th Grade:

Huxley Blakeman
Bryce Christen
Josey Wells
Garrett Williams

Anselmo-Merna Board of Education Regular Meeting
March 9, 2026
A-M Board Room

Afton Christen, Present
Ben Cooksley, Present
Tom Griffith, Present
Rodney Lamb, Present
Jacob Parsons, Present
Sandy Priest, Present

1. CALL MEETING TO ORDER

The March 9, 2026 regular meeting of the Anselmo-Merna Board of Education was called to order at 7:02 PM by Ben Cooksley, Board President. Administrators present included Superintendent Lloyd McIntyre, and PK-12 Principal Chanc McIntosh. Also present was Business Manager Jamie Porter and Activities Director Spencer Goodman. Notice of meeting was posted with the agenda and done so according to policy. President Cooksley publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

2. FLAG SALUTE

Sandy Priest led the pledge of allegiance to the flag.

3. PATRON INPUT-AGENDA SPECIFIC ITEMS

3.1. Recognize Audience-Public Comment

4. SPECIAL RECOGNITIONS

Mr. McIntyre congratulated our ladies basketball team on their sub-district berth, Jackson Christen for his 5th place finish at state wrestling, Jackson Christen & Jarrett Wells for being selected as MNAC All-Conference wrestling and Brett Olson as honorable mention. He also congratulated Trevor Duryea & Abby Handsaker for their 4th place duet finish and Isiah Hoyt for placing 7th in Serious Prose at the Ainsworth Speech Invite and the Junior High Quiz Bowl for their 4th place finish at Broken Bow. Tom Griffith congratulated Shayleigh Coleman for being awarded the Believers and Achievers award.

5. CONSENT AGENDA

I move to approve the consent agenda which includes the minutes from the February regular meeting, the March financials, and the March agenda. Passed with a motion by Rodney Lamb and a second by Afton Christen.

Afton Christen: Yea, Ben Cooksley: Yea, Tom Griffith: Yea, Rodney Lamb: Yea, Jacob Parsons: Yea, Sandy Priest: Yea

Yea: 6, Nay: 0

5.1. Minutes

5.2. Claims and Financial Report

The following bills were paid:

A-M After Prom 720.95; Anselmo-Merna Public School 25,095.40; Broken Bow Floral 132.00; Broken Bow Public School 93.00; Burwell Public Schools Speech Team 140.00; Cash 1,120.00; Cash Wa

111.30; Chalk's Truck Parts 222.68; Computer Hardware 2,931.60; Consolidated Telephone 130.21; Corporate Payment Systems 5,341.54; Country Partners Cooperative 2,046.65; Culligan Water Conditioning 24.00; Custer County Chief 124.41; Custer Public Power District 6,462.22; Eakes 3,366.41; ESU10 11,071.96; Goldstein, Kyle 150.00; Grocery Kart 288.93; Hiland Dairy 496.84; Holiday Inn 139.00; Holiday Inn Express 760.00; Hometown Leasing 690.54; Hurlburt, Bobby 158.00; Hurlburt, Morgan 159.00; J & J Sanitation 803.97; Josten's 99.90; JW Pepper & Son 163.59; Ketteler, Matthew 150.00; Kerkman, Keith 150.00; Lamb, Joe 40.00; LeFever, Tammy 95.70; Leid Center for Performing Arts 557.65; Leigh Community Schools 98.30; Lunchtime Solutions 23,331.51; Market & Mill 1,285.81; Matheson Tri-Gas 360.21; MCI 54.97; Mead Lumber Centers 1,009.36; Mills Hardware 45.98; Myers, Brent 455.00; Myers, Quinten 455.00; NASB 3,772.00; NASSP 385.00; NCS Pearson 17.61; Nebraska FFA State Association 75.00; Nebraska Skills USA 1,090.00; Nevco Sports 214.38; NSAA 120.00; Obermiller, Clinton 158.00; O'Neill, Patrick 150.00; Ord High School 103.00; PanTerra Networks 987.37; Pepsi Beverages Company 1,049.94; PrestoX 134.61; Pye-Barker Fire & Safety 395.00; Reed, Jason 156.95; RT Ace 242.87; Solution Tree 5,840.00; Stanton, Doug 150.00; Swisher, Jennifer 1,005.20; Sysco 647.17; Taylor Heating & Cooling 6,831.24; Team Physical Therapy 528.42; Thomsen Chiropractic 300.00; Time Management Systems 176.40; Trotter's Whoa & Go 1,310.48; Village of Merna 464.95; Wardyn, Todd 150.00; Wenquist 789.58; Yanda's Music 274.00; Zutavern, Callie 1,652.76. Total Liabilities 120,305.52 + Total Payroll 296,648.91 = \$416,954.43.

5.3. Agenda

6. REPORTS

6.1. Technology Coordinator

The board reviewed Kati Pearman's monthly report and asked questions as needed.

6.2. Maintenance Director

The board reviewed Tony Wright's monthly report and asked questions as needed.

6.3. Transportation Director

The board reviewed Joe Lamb's monthly report and asked questions as needed.

6.4. Activities Director

The board reviewed Mr. Goodman's monthly report and asked questions as needed.

6.5. Principal

The board reviewed Mr. McIntosh's monthly report and asked questions as needed.

6.6. Superintendent

The board reviewed Mr. McIntyre's monthly report and asked questions as needed.

7. NONACTION ITEMS

7.1. Review / discuss strategic plan summary

7.2. 1st read Policy Updates

7.3. Review / discuss flooring quote

7.4. Review / discuss track irrigation

8. ACTION ITEMS

8.1. I move to approve certified contracts to Danielle Thompson and Nate Syslo for the 26/27 school year as presented. Passed with a motion by Sandy Priest and a second by Tom Griffith.

Afton Christen: Yea, Ben Cooksley: Yea, Tom Griffith: Yea, Rodney Lamb: Yea, Jacob Parsons: Yea, Sandy Priest: Yea

Yea: 6, Nay: 0

8.2. I move to approve the NASB membership as presented. Passed with a motion by Jacob Parsons and a second by Rodney Lamb.

Afton Christen: Yea, Ben Cooksley: Yea, Tom Griffith: Yea, Rodney Lamb: Yea, Jacob Parsons: Yea, Sandy Priest: Yea

Yea: 6, Nay: 0

8.3. I move to approve the surplus item list as presented. Passed with a motion by Sandy Priest and a second by Afton Christen.

Afton Christen: Yea, Ben Cooksley: Yea, Tom Griffith: Yea, Rodney Lamb: Yea, Jacob Parsons: Yea, Sandy Priest: Yea

Yea: 6, Nay: 0

8.4. I move to approve Julia Franklin as a volunteer high school track coach for the remainder of the 25/26 school year. Passed with a motion by Tom Griffith and a second by Sandy Priest.

Afton Christen: Yea, Ben Cooksley: Yea, Tom Griffith: Yea, Rodney Lamb: Yea, Jacob Parsons: Yea, Sandy Priest: Yea

Yea: 6, Nay: 0

9. PATRON INPUT - NON-AGENDA SPECIFIC

President Cooksley recognized the audience for public comment.

9.1. Recognize Audience-Public Comment

President Cooksley asked Mr. McIntyre if there was requested input. Mr. McIntyre stated there wasn't.

9.2. Requested Input

10. ADJOURN

President Cooksley thanked everyone in attendance and declared the meeting adjourned at 8:06 PM. The next regular meeting will be April 20, 2026. The agenda is a continuous one and is available for examination during regular hours at the Office of Superintendent. Request for items to be included on the agenda may be placed with the Superintendent.

Afton Christen, Secretary

Cash Receipt Listing by Cash Receipt Date
March 2026

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
		03/02/2026	Lunch Money	06 1611	Lunch Money	901.00
					Cash Receipt Date: 03/02/2026	901.00
2308690		03/03/2026	Instrument Repair	01 1100 610 000	Instrument Repair-J Storms	60.00
		03/03/2026	Youth Wrestling Meet Concessions	05 1750 0111	Youth Wrestling Meet Concessions	1,740.75
		03/03/2026	Youth Wrestling Meet Ice Cream Sales	05 1750 0173	Youth Wrestling Meet Ice Cream Sales	571.00
2308691		03/03/2026	Music Field Trip Unused Ticket	05 1790 0170	Music Field Trip Unused Ticket-R Myers	29.50
		03/03/2026	BackPack Program Donation	05 1920 0185	NSB Transfer from AM Found to BackPack	2,500.00
		03/03/2026	Lunch Money	06 1611	Lunch Money	1,060.00
					Cash Receipt Date: 03/03/2026	5,961.25
		03/04/2026	Lunch Money	06 1611	Lunch Money	956.00
					Cash Receipt Date: 03/04/2026	956.00
2308692		03/05/2026	District Wrestling	05 1790 0107	District Wrestling-Elm Creek PS	92.35
		03/05/2026	Lunch Money	06 1611	Lunch Money	855.30
					Cash Receipt Date: 03/05/2026	947.65
		03/06/2026	Lunch Money	06 1611	Lunch Money	325.00
					Cash Receipt Date: 03/06/2026	325.00
2308694		03/09/2026	Shop Projects	01 1100 610 001	Shop Projects-cash	60.00
2308693		03/09/2026	Concessions bill	05 1750 0111	Concessions bill-T LeFever	117.00
2308695		03/09/2026	Yearbook Deposits	05 1790 0136	Senior Dedication-Jarrett Wells	20.00
2308695		03/09/2026	Yearbook Deposits	05 1790 0136	Yearbook Sales-Melissa Myers	35.00
		03/09/2026	Lunch Money	06 1611	Lunch Money	111.00
					Cash Receipt Date: 03/09/2026	343.00
2308698		03/10/2026	Board Member Insurance	01 2510 216 000	Board Member Insurance-A Christen	89.61
68626		03/10/2026	Transfer from GF to EE Benefits	03 5200	Transfer from GF to EE Benefits	10,000.00
68627		03/10/2026	Transfer from GF to Secondary Athletics	05 5200 0107	Transfer from GF to Secondary Athletics	15,000.00
		03/10/2026	Lunch Money	06 1611	Lunch Money	1,148.40
					Cash Receipt Date: 03/10/2026	26,238.01
		03/11/2026	Lunch Money	06 1611	Lunch Money	575.00
					Cash Receipt Date: 03/11/2026	575.00
	CUSTERCOTR Custer County Treasurer	03/13/2026	Custer County Tax Collection	01 1100	Feb 2026 Custer County Tax Collection	37,122.30
	CUSTERCOTR Custer County Treasurer	03/13/2026	Custer County Tax Collection	01 1911	Feb 2026 Custer County Tax Collection	2.48
	CUSTERCOTR Custer County Treasurer	03/13/2026	Custer County Tax Collection	01 2110	Feb 2026 Custer County Tax Collection	2,058.08
	CUSTERCOTR Custer County Treasurer	03/13/2026	Custer County Tax Collection	01 3130	Feb 2026 Custer County Tax Collection	3,029.59

Cash Receipt Listing by Cash Receipt Date
March 2026

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
	CUSTERCOTR Custer County Treasurer	03/13/2026	Custer County Tax Collection	01 3131	Feb 2026 Custer County Tax Collection	676,258.28
	CUSTERCOTR Custer County Treasurer	03/13/2026	Custer County Tax Collection	01 3133	Feb 2026 Custer County Tax Collection	857.55
	STATEOFNEB State of Nebraska	03/13/2026	SNP Payment	06 3150	Lunch-Section 4 FY 2026	1,085.04
	STATEOFNEB State of Nebraska	03/13/2026	SNP Payment	06 3150	Lunch-Section 11 FY 2026	4,038.96
	STATEOFNEB State of Nebraska	03/13/2026	SNP Payment	06 3150	Breakfast FY 2026	1,802.32
	STATEOFNEB State of Nebraska	03/13/2026	SNP Payment	06 3150	Lunch-Sect 4 6cent2026	221.94
	CUSTERCOTR Custer County Treasurer	03/13/2026	Custer County Tax Collection	08 1100	Feb 2026 Custer County Tax Collection	517.18
	CUSTERCOTR Custer County Treasurer	03/13/2026	Custer County Tax Collection	08 3130	Feb 2026 Custer County Tax Collection	86.92
	CUSTERCOTR Custer County Treasurer	03/13/2026	Custer County Tax Collection	08 3131	Feb 2026 Custer County Tax Collection	19,401.00
	CUSTERCOTR Custer County Treasurer	03/13/2026	Custer County Tax Collection	08 3133	Feb 2026 Custer County Tax Collection	24.60
					Cash Receipt Date: 03/13/2026	<u>746,506.24</u>
		03/16/2026	Lunch Money	06 1611	Lunch Money	<u>1,290.00</u>
					Cash Receipt Date: 03/16/2026	<u>1,290.00</u>
	STATEOFNEB State of Nebraska	03/17/2026	SPED SA FFR REIMB 24-25	01 3120	SPED SA FFR REIMB 24-25	48,771.00
2308700		03/17/2026	FFA Deposit	05 1750 0143	FFA Fruit Sales	56.00
2308700		03/17/2026	FFA Deposit	05 1750 0143	Freeze Dried & Jerky Sales	90.00
2308697		03/17/2026	MNAC Pizzas	05 1790 0103	MNAC Pizzas-Arnold	84.95
2308697		03/17/2026	MNAC Pizzas	05 1790 0103	MNAC Pizzas-Sargent	50.97
2308699		03/17/2026	Sub District Basketball	05 1790 0107	Boys Sub-District BB-Sargent	158.15
2308699		03/17/2026	Sub District Basketball	05 1790 0107	Girls Sub-District BB-SEM	76.82
2308700		03/17/2026	FFA Deposit	05 1790 0143	National Reimbursement-Storms	400.00
2308700		03/17/2026	FFA Deposit	05 1790 0143	State FFA Reimbursement	840.00
2308696		03/17/2026	NY/DC Trip Payment	05 1790 0165	NY/DC Trip Payment-M Bachman	1,000.00
		03/17/2026	Lunch Money	06 1611	Lunch Money	<u>1,727.00</u>
					Cash Receipt Date: 03/17/2026	<u>53,254.89</u>
		03/18/2026	Vending Machine Sales	05 1750 0112	Vending Machine Sales	527.50
		03/18/2026	Lunch Money	06 1611	Lunch Money	<u>1,036.25</u>
					Cash Receipt Date: 03/18/2026	<u>1,563.75</u>
		03/19/2026	Lunch Money	06 1611	Lunch Money	<u>340.00</u>
					Cash Receipt Date: 03/19/2026	<u>340.00</u>
		03/20/2026	Lunch Money	06 1611	Lunch Money	<u>1,035.50</u>
					Cash Receipt Date: 03/20/2026	<u>1,035.50</u>

Cash Receipt Listing by Cash Receipt Date
March 2026

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
		03/23/2026	Lunch Money	06 1611	Lunch Money	260.00
					Cash Receipt Date: 03/23/2026	260.00
	STATEOFNEB State of Nebraska	03/24/2026	MIPS March 2026	01 4708	MIPS March 2026	263.98
					Cash Receipt Date: 03/24/2026	263.98
		03/25/2026	Lunch Money	06 1611	Lunch Money	175.00
					Cash Receipt Date: 03/25/2026	175.00
2308703		03/26/2026	Shop Class Project	01 1100 610 001	Shop Class Project-A Coleman	400.00
		03/26/2026	Deposit 4 Gate Cash Boxes	05 102	Deposit 4 Gate Cash Boxes	1,600.00
		03/26/2026	Deposit 4 Gate Cash Boxes	05 102	Reversal: Deposit 4 Gate Cash Boxes	(1,600.00)
		03/26/2026	HS Track Meet Gate	05 1710 0107	HS Track Meet Gate	499.00
		03/26/2026	HS Track Meet Concessions	05 1750 0111	HS Track Meet Concessions	1,102.75
2308704		03/26/2026	MNAC band pizzas	05 1790 0103	MNAC Pizzas-Stapleton	50.97
2308704		03/26/2026	MNAC band pizzas	05 1790 0103	MNAC Pizzas-Brady	84.95
2308705		03/26/2026	Track Meet Entry Fees	05 1790 0107	Track Meet Entry Fee-Brady	150.00
2308705		03/26/2026	Track Meet Entry Fees	05 1790 0107	Track Meet Entry Fee-Sargent	150.00
2308705		03/26/2026	Track Meet Entry Fees	05 1790 0107	Track Meet Entry Fee-Chambers/WC	150.00
2308705		03/26/2026	Track Meet Entry Fees	05 1790 0107	Track Meet Entry Fee-S/T	150.00
2308705		03/26/2026	Track Meet Entry Fees	05 1790 0107	Track Meet Entry Fee-Ord	150.00
2308701		03/26/2026	State FFA Deposits	05 1790 0143	State FFA Deposits	980.00
2308702		03/26/2026	NY/DC Deposits	05 1790 0165	NY/DC Trip Payment-A Coleman	1,097.00
2308702		03/26/2026	NY/DC Deposits	05 1790 0165	NY/DC Trip Payment-M Myers	795.09
2308702		03/26/2026	NY/DC Deposits	05 1790 0165	Pop Cans-Myers Iron	309.68
		03/26/2026	Deposit 4 Gate Cash Boxes	05 2900 610 000 107	Correction: Deposit 4 Gate Cash Boxes	1,600.00
		03/26/2026	Lunch Money	06 1611	Lunch Money	627.55
					Cash Receipt Date: 03/26/2026	8,296.99
	STATEOFNEB State of Nebraska	03/27/2026	MAC July 2025	01 4709	MAC July 2025	79.12
2308706		03/27/2026	Concessions bill	05 1750 0111	Concessions bill-L Marshall	39.00
2308708		03/27/2026	NY/DC Trip Payments	05 1790 0165	NY/DC Trip Payment-J Cramer	854.47
2308708		03/27/2026	NY/DC Trip Payments	05 1790 0165	NY/DC Trip Payment-A Schmidt	880.63
		03/27/2026	Lunch Money	06 1611	Lunch Money	670.00
					Cash Receipt Date: 03/27/2026	2,523.22
2308709		03/30/2026	NY/DC Trip Payments	05 1790 0165	NY/DC Trip Payment-D Arnold	722.83
2308709		03/30/2026	NY/DC Trip Payments	05 1790 0165	NY/DC Trip Payment-A Grafe	401.67
2308711		03/30/2026	State FFA Unused Meal Money	05 2900 580 000 107	State FFA Unused Meal Money	117.10
		03/30/2026	Lunch Money	06 1611	Lunch Money	571.00
					Cash Receipt Date: 03/30/2026	1,812.60
	NSB Nebraska State Bank	03/31/2026	March 2026 General Interest	01 1510	March 2026 General Interest	7.35
	NSB Nebraska State Bank	03/31/2026	March 2026 ICS Sweep Interest	01 1510	March 2026 ICS Sweep Interest	2,178.12

Cash Receipt Listing by Cash Receipt Date
March 2026

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
	NSB Nebraska State Bank	03/31/2026	March 2026 Quarterly CD Interest	01 1510	March 2026 Quarterly CD Interest	23,596.89
	STATEOFNEB State of Nebraska	03/31/2026	Mar 2026 State Aid Payment	01 3110	Mar 2026 State Aid Payment	82,271.00
2308712		03/31/2026	NY/DC Trip Payments	05 1790 0165	NY/DC Trip Payment-L Haupt	450.06
2308712		03/31/2026	NY/DC Trip Payments	05 1790 0165	NY/DC Trip Payment-L McIntyre	652.14
		03/31/2026	Coyote Savings Bank Deposits	05 1790 0199	Coyote Savings Bank Deposits	307.64
		03/31/2026	Lunch Money	06 1611	Lunch Money	1,043.65
Cash Receipt Date: 03/31/2026						<u>110,506.85</u>

Summary Totals

<u>Account Type</u>		<u>Cash Accounts</u>		<u>Receivable Accounts</u>
Subtotal Revenue	961,749.22	01 101	877,105.35	
Subtotal Expense	2,326.71	03 101	10,000.00	
Subtotal General Ledger	0.00	05 101	33,177.33	
Total:	<u>964,075.93</u>	05 102	1,600.00	
		05 103	307.64	
		06 101	21,855.91	
		08 101	20,029.70	
		Total:	<u>964,075.93</u>	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	1	Fund Number 01	GENERAL FUND	
	03/31/2026-0001	A-M Public School	03/31/2026	111.30
01 1100 291 000		Sub Teacher Meals-M Beshaler 1 @ 5.30		5.30
01 1100 291 000		Sub Teacher Meals-M Beshaler 4 @ 5.30		21.20
01 1100 291 000		Sub Teacher Meals-L Brown 7 @ 5.30		37.10
01 1100 291 000		Sub Teacher Meals-V Jensen 3 @ 5.30		15.90
01 1100 291 000		Sub Teacher Meals-A Sibley 2 @ 5.30		10.60
01 2410 610 000		Sub Teacher Meals-K Williams 4 @ 5.30		21.20
Total	A-M Public School			111.30
	896084	American Time	03/09/2026	449.90
01 2610 610 000		6-Guard Wire Zinc 6 GA @ 66.95		401.70
01 2610 610 000		Shipping & Handling		48.20
Total	American Time			449.90
	221010060	Auto Value Broken Bow	03/12/2026	81.99
01 2730 431 000		1-V Ribbed @ 81.99-21 Bus		81.99
	221010238	Auto Value Broken Bow	03/18/2026	81.99
01 2730 431 000		1-V Ribbed @ 81.99-23 Bus		81.99
Total	Auto Value Broken Bow			163.98
FY2526-793	6-003024	Body Basics Fitness Equipment	03/18/2026	131.00
01 1100 610 001		BodySolid FT200 Cable Set		96.00
01 1100 610 001		Shipping & Handling		35.00
Total	Body Basics Fitness Equipment			131.00
	3702 3703	Broken Bow Police Department	03/15/2026	10.00
01 2710 810 000		Bus Parking Citation 3/15/26		5.00
01 2710 810 000		Bus Parking Citation 3/16/26		5.00
Total	Broken Bow Police Department			10.00
	03/31/2026	Charron Lawn Care & Sprinkler Repair	03/31/2026	2,205.00
01 2630 340 000		Apply bareground sterilant		2,205.00
Total	Charron Lawn Care & Sprinkler Repair			2,205.00
	03.25.2026-0001	Consolidated Telephone	03/25/2026	41.81
01 2510 382 000		April telephone bill 643-2243		41.81
	03/25/2026-0001	Consolidated Telephone	03/25/2026	85.85
01 2510 382 000		April telephone bill 643-1180		85.85
Total	Consolidated Telephone			127.66
	02/25/2026	Corporate Payment Systems	02/25/2026	49.39
01 1100 610 002		The Highlander-Spelling Bee Lunch		49.39
	02/25/26	Corporate Payment Systems	02/25/2026	(224.91)
01 2230 610 000		Amazon-Technology Supply Return		(224.91)
	03/11/2026	Corporate Payment Systems	03/11/2026	17.92
01 2230 643 000		Zoom-Monthly Subscription		17.92
	03/17/2026	Corporate Payment Systems	03/17/2026	29.95
01 2710 810 000		Five Star-Car Was Subscription		29.95
	10398766572	Corporate Payment Systems	02/24/2026	238.28
01 2130 610 000		Sam's-Med Room Supplies		21.96
01 1160 610 002		Sam's-Elem Snacks		216.32
	10401149606	Corporate Payment Systems	03/05/2026	58.44
01 2610 610 000		Sam's-Laundry Detergent		58.44

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	112-0075154-7543459	Corporate Payment Systems	03/04/2026	28.68
01 1100 610 001		Amazon-Clear Paint Bags		28.68
	112-0500073-5511400-	Corporate Payment Systems	02/16/2026	245.60
01 2610 610 000		Amazon-Maintenance Supplies		245.60
	112-0770936-7765820	Corporate Payment Systems	03/02/2026	249.46
01 2610 610 000		Amazon-Door Hardware/Caulk Gun		249.46
	112-0824843-0310653	Corporate Payment Systems	03/05/2026	330.57
01 2630 610 000		Amazon-Large Sticker Roller		330.57
	112-0886097-4496204	Corporate Payment Systems	03/16/2026	260.95
01 2610 610 000		Amazon-Rubber Caster Wheels		260.95
	112-1315705-9617049	Corporate Payment Systems	03/06/2026	189.99
01 1190 610 002		Amazon-Preschool Toys		189.99
	112-1535229-4876213	Corporate Payment Systems	03/06/2026	416.61
01 1190 610 002		Amazon-Preschool Supplies		416.61
	112-1550277-4161865	Corporate Payment Systems	03/10/2026	123.58
01 2230 610 000		Amazon-Technology Supplies		123.58
	112-1757685-6485852	Corporate Payment Systems	02/25/2026	64.59
01 2610 610 000		Amazon-Brass Padlock 24 pk		64.59
	112-2670326-2075444	Corporate Payment Systems	03/16/2026	914.99
01 2610 610 000		Amazon-filters		914.99
	112-3932178-0276219	Corporate Payment Systems	02/26/2026	15.98
01 1100 610 001		Amazon-Science Class Supplies		15.98
	112-4986111-7457061	Corporate Payment Systems	03/16/2026	84.56
01 2610 610 000		Amazon-Filters		84.56
	112-5323346-1151444	Corporate Payment Systems	03/05/2026	16.79
01 2510 610 000		Amazon-Pencil Sharpener		8.39
01 2410 610 000		Amazon-Pencil Sharpener		8.40
	112-5903403-1233013	Corporate Payment Systems	02/26/2026	13.45
01 1100 610 001		Amazon-Science Class Supplies		13.45
	112-6789062-8692242	Corporate Payment Systems	03/18/2026	37.99
01 1200 610 002		Amazon--Weighted Lap Pad		37.99
	112-6898789-9033005	Corporate Payment Systems	02/26/2026	1,488.87
01 2610 610 000		Amazon-Water Fountain		1,488.87
	112-7002508-6120221	Corporate Payment Systems	03/06/2026	21.94
01 2610 610 000		Amazon-Fence Gate Latch		21.94
	112-7208232-1273811	Corporate Payment Systems	03/16/2026	177.11
01 2610 610 000		Amazon-Maintenance Supplies		177.11
	112-7603510-8723400	Corporate Payment Systems	03/18/2026	29.76
01 1200 610 002		Amazon-Speech Supplies		29.76
	112-8080501-5746614	Corporate Payment Systems	03/16/2026	87.40

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2610 610 000		Amazon-Blinds for Gear Home		87.40
	112-8196892-4750638	Corporate Payment Systems	02/26/2026	16.99
01 1100 610 001		Amazon-Science Class Supplies		16.99
	112-8546666-4950600	Corporate Payment Systems	02/25/2026	260.64
01 2610 610 000		Amazon-2 pt locker handles		260.64
	112-9214708-8168223	Corporate Payment Systems	02/26/2026	96.24
01 2610 610 000		Amazon-Rain Gutter components		96.24
	112-9367750-0329062	Corporate Payment Systems	03/18/2026	70.26
01 1100 610 001		Amazon-Shop Supplies		70.26
	112-9481542-7772245	Corporate Payment Systems	03/06/2026	119.27
01 1190 610 002		Amazon-Preschool Toys		119.27
	9057533	Corporate Payment Systems	02/26/2026	73.36
01 2710 626 000		Trotter's-26.211 gal-23 Suburban-Student		73.36
	W1529794	Corporate Payment Systems	02/25/2026	253.87
01 1100 610 001		Woodworker Express-Shop Project Supplies		253.87
	WN49889136	Corporate Payment Systems	02/25/2026	169.00
01 1100 610 001		Home Depot-Cordless Paint Sprayers		169.00
Total Corporate Payment Systems				6,027.57
	03/31/2026	Country Partners Cooperative	03/31/2026	3,002.63
01 2610 626 000		160 gal prop @ 1.69-Bus Barn		270.40
01 2610 626 000		1,166.40 gal prop @ 1.69-School Tanks		1,971.22
01 2610 626 000		450.30 gal prop @ 1.69-School Tanks		761.01
Total Country Partners Cooperative				3,002.63
	CW01 182-0091	Culligan Water Conditioning	03/31/2026	24.00
01 2610 440 000		Med 8 M Rent		24.00
Total Culligan Water Conditioning				24.00
	300032791-0001	Custer County Chief	03/09/2026	6.24
01 2310 540 000		SB 03/09 Regular Meeting Notice		6.24
	300032874-0001	Custer County Chief	03/09/2026	84.24
01 2310 540 000		SB 03/09 Regular Meeting Minutes		84.24
Total Custer County Chief				90.48
	04/02/2026-0001	Custer Public Power Dist.	04/02/2026	5,451.52
01 2610 621 000		40519 - Geer Home		143.80
01 2610 621 000		189563 - Well		60.00
01 2610 621 000		51730 - Football Lights		46.18
01 2610 621 000		91728 - Bus Barn		245.62
01 2610 621 001		61226 - High School		2,486.90
01 2610 621 001		95844 - High School Heat Meter		1,057.05
01 2610 621 002		128439 - Grade School & Activity Bldg		738.65
01 2610 621 002		171900 - Grade School Heat Meter		673.32
Total Custer Public Power Dist.				5,451.52
	1516525-0001	DAS State Accounting - Central Finance	03/11/2026	527.22
01 2224 382 001		E-Rate Circuit Cost Recovery		209.35
01 2224 382 001		Interregional Fee (K-12)		17.87
01 2224 382 001		Participation Fee		300.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	1520449-0001	DAS State Accounting - Central Finance	04/10/2026	527.22
01 2224 382 001		E-Rate Circuit Cost Recovery		209.35
01 2224 382 001		Interregional Fee (K-12)		17.87
01 2224 382 001		Participation Fee		300.00
Total	DAS State Accounting - Central Finance			1,054.44
	9301936-0	Eakes	03/10/2026	107.88
01 2510 610 000		6-Red Binder Covers @ 9.99		59.94
01 2510 610 000		6-Green Binder Covers @ 7.99		47.94
Total	Eakes			107.88
	04/01/2026-0001	ESU 10	04/01/2026	13,874.62
01 2230 610 000		LCD Screen Display 8 @ 295		2,360.00
01 2230 610 000		Battery 1 @ 65		65.00
01 2230 340 000		Computer Repair 6 @ 373.350		225.00
01 2230 340 000		Computer Repair 1 @ 18.75		18.75
01 3535 610 001		Quiz Bowl Meals 6th-8th 8 @ 10.54		84.32
01 3535 610 001		Quiz Bowl Meals 9th-12th 9 @ 10.54		94.86
01 3535 810 001		Quiz Bowl Registration 6th-8th Grade		25.00
01 3535 810 001		Quiz Bowl Registration 9th-12th Grade		25.00
01 2141 591 001		Psychology Secondary		1,379.74
01 2141 591 002		Psychology Elementary		1,379.74
01 2142 591 000		Psychology Ages 3-4		344.94
01 2143 591 000		Psychology Birth-2		344.94
01 2151 591 001		Audiology School Age Secondary		44.98
01 2151 591 002		Audiology School Age Elementary		44.98
01 2151 591 002		Deaf Education Elementary		320.57
01 2152 591 000		Audiology Ages 3-4		11.24
01 2153 591 000		Audiology Birth - 2		11.24
01 2161 591 001		OT School Age Secondary		815.23
01 2161 591 002		OT School Age Elementary		815.23
01 2162 591 000		OT Ages 3-4		203.81
01 2163 591 000		OT Birth - 2		203.81
01 1200 591 001		SpEd Supervision Secondary		583.49
01 1200 591 001		Vocational Secondary		74.92
01 1200 591 002		SpEd Supervision Elementary		583.49
01 1291 591 000		SpEd Preschool Supervision Ages 3-4		132.17
01 1292 591 000		SpEd Preschool Supervision Birth-2		132.17
01 2140 591 001		LMHP Secondary		1,750.00
01 2140 591 002		LMHP Elementary		1,750.00
01 6301 330 001		Nebraska IPG Training-C McIntosh		25.00
01 6301 330 002		Nebraska IPG Training-K McGinn		25.00
Total	ESU 10			13,874.62
	03/12/2026	Fitzgerald's BG	03/12/2026	253.10
01 2730 626 000		5-DFC Plus @ 50.62		253.10
Total	Fitzgerald's BG			253.10
	6137	Grocery Kart	03/10/2026	31.68
01 2610 610 000		1-Laundry Soap @ 31.68		31.68
Total	Grocery Kart			31.68
	03/17/2026	Henry Doorly Zoo and Aquarium	03/17/2026	600.00
01 1100 810 002		3rd Grade Field Trip Deposit		600.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	Henry Doorly Zoo and Aquarium			600.00
	465399	Holiday Inn Kearney	03/24/2026	169.00
01 2510 580 000		NAEP Conference Lodging-Porter		169.00
Total	Holiday Inn Kearney			169.00
	04/01/2026-0001	Hometown Leasing	04/01/2026	690.54
01 2530 550 000		April copier/printer payment		690.54
Total	Hometown Leasing			690.54
	845909	Howard Company, Inc., The	03/12/2026	1,350.00
01 2230 340 000		License/Touch Annual		1,350.00
Total	Howard Company, Inc., The			1,350.00
	1729017T05-0001	J&J Sanitation	04/01/2026	803.97
01 2610 431 000		03/01/2026-03/31/2026 Trash Pick Up		803.97
Total	J&J Sanitation			803.97
	39317464	Jostens-Chicago	03/19/2026	223.95
01 1100 610 001		17-Diploma Covers @ 12		204.00
01 1100 610 001		Handling & Delivery		19.95
Total	Jostens-Chicago			223.95
FY2526-792	368463808	JW Pepper & Son, Inc	03/30/2026	31.99
01 1100 610 001		Drums of Darkness		24.00
01 1100 610 001		Shipping & Handling		7.99
Total	JW Pepper & Son, Inc			31.99
	04/01/2026-0001	Lamb, Joe	04/01/2026	40.00
01 2710 290 000		April 2026 Phone Stipend		40.00
Total	Lamb, Joe			40.00
	03/01/2026	LeFever, Tammy	03/01/2026	15.95
01 2190 333 000		22 miles @ .725		15.95
Total	LeFever, Tammy			15.95
	OMNE000007139 5-001	Liberty Hardwoods, Inc.	03/03/2026	1,216.95
01 1100 610 001		5-3/4 Baltic Birch 4x8 @ 90.75		453.75
01 1100 610 001		5-1/4 Baltic Birch 4x8 @ 39.10		195.50
01 1100 610 001		4-3/4 Oak Red @ 93.00		372.00
01 1100 610 001		3-1/4 Oak Re @ 56.90		170.70
01 1100 610 001		Fuel surcharge		25.00
Total	Liberty Hardwoods, Inc.			1,216.95
	03/21/2026	Market & Mill, The	03/21/2026	120.48
01 1100 610 000		PD Day Sandwich Tray		120.48
	04/08/2026	Market & Mill, The	04/08/2026	86.89
01 1100 610 001		Junior ACT Lunch Supplies		86.89
	04/09/2026	Market & Mill, The	04/09/2026	48.73
01 1190 610 002		Preschool Round-up Fruit Tray		48.73
Total	Market & Mill, The			256.10

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	0033021464	Matheson Tri-Gas DBA Linweld	03/21/2026	100.15
01 1100 610 001		AR CD25150		29.40
01 1100 610 001		AR 300		29.40
01 1100 610 001		OX 200		29.40
01 1100 610 001		Hazardous Materials Charge		11.95
	0033053042	Matheson Tri-Gas DBA Linweld	03/26/2026	64.37
01 1100 610 001		1-MS Hose Twin 1/4x25		64.37
Total		Matheson Tri-Gas DBA Linweld		164.52
	03/25/2026-0001	MCI	03/25/2026	54.48
01 2510 382 000		March 2026 Telephone Charges		54.48
Total		MCI		54.48
	04/01/2026	McIntyre, Lloyd	04/01/2026	207.00
01 2320 333 000		130 mile reimb @ .70 (2025)		91.00
01 2320 333 000		160 mile reimb @ .725 (2026)		116.00
Total		McIntyre, Lloyd		207.00
	13205358	Mead Lumber Centers	03/05/2026	404.34
01 2610 610 000		1-Int Flat Paint @ 49.99 (trophy case)		49.99
01 1100 610 001		13-4x8 1/2 OSB Sheathing @ 14.49		188.37
01 1100 610 001		1-4x250 Technoply Felt @ 77.99		77.99
01 1100 610 001		1-10x100 Housewrap @ 87.99		87.99
	13243044	Mead Lumber Centers	03/17/2026	591.24
01 1100 610 001		3-3/8" Channel Snowmist @ 16.99		50.97
01 1100 610 001		5-Roof Edge White Stell @ 10.69		53.45
01 1100 610 001		3-Gut Apron White Steel @ 10.69		32.07
01 1100 610 001		3-2x6 Appearance Grade @ 11.73		35.19
01 1100 610 001		4-White 5/4 4-10 OSC @ 104.89		419.56
	13266740	Mead Lumber Centers	03/23/2026	49.99
01 2610 610 000		1-Int Flat Paint @ 49.99		49.99
	13276397	Mead Lumber Centers	03/25/2026	105.35
01 2610 610 000		3-Lexel Caulk @ 13.99-track bldg		41.97
01 2610 610 000		1-Aluminum Spray Paint @ 8.49-track bldg		8.49
01 2610 610 000		10-1/2x6 Wedge Bolt @ 4.19-track bldg		41.90
01 1100 610 001		1-HD Blade 50 pk @ 12.99-Shop		12.99
	13281165	Mead Lumber Centers	03/26/2026	54.78
01 1100 610 001		1-3" Drywall Screw @ 4.99		4.99
01 1100 610 001		1-2" Drywall Screw @ 4.99		4.99
01 1100 610 001		3-3/8" Staple @ 5.99		17.97
01 1100 610 001		1-Tarp Rope Hook @ 4.49		4.49
01 1100 610 001		4-Wood Shims @ 2.59		10.36
01 1100 610 001		2-12" Super Wide Shims @ 5.99		11.98
Total		Mead Lumber Centers		1,205.70
	26020802-0001	Melham Medical Center	03/16/2026	103.00
01 2710 810 000		Drug Screening-J Meschke		103.00
Total		Melham Medical Center		103.00
	03/16/2026	Meschke, John	03/16/2026	14.50
01 2710 333 000		DOT Testing-20 miles @ .725		14.50
Total		Meschke, John		14.50

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	701456	Midwest Door & Hardware	04/14/2026	49.00
01 2610 610 000		Special Order keys (6)		49.00
Total	Midwest Door & Hardware			49.00
	N-55683	NASB	03/30/2026	80.00
01 2310 610 000		Board Leadership Booklets		80.00
	N-55718	NASB	03/30/2026	120.00
01 2570 330 000		2026 NAEP State Convention-J Porter		120.00
Total	NASB			200.00
	31472128	NCS Pearson, Inc.	04/02/2026	29.55
01 1200 610 000		13-CELF 5 Tests @ 1.95		25.35
01 1200 610 000		2-CELF 5 Tests @ 2.10		4.20
Total	NCS Pearson, Inc.			29.55
	05/29/2026	Nebraska Schoolmasters Club	05/29/2026	175.00
01 2320 330 000		Schoolmasters Meeting/Dinner/Golf		175.00
Total	Nebraska Schoolmasters Club			175.00
	2022200021	One Source	03/01/2026	131.50
01 2310 810 000		Background Check-R Denson		131.50
	2022202252	One Source	04/01/2026	29.50
01 2310 810 000		Background Check-A Sibley		29.50
Total	One Source			161.00
	29806-3202-0003	PanTerra Networks, Inc.	03/31/2026	987.37
01 2510 382 000		Product Charges		763.93
01 2510 382 000		Regulatory Charges		223.44
Total	PanTerra Networks, Inc.			987.37
	01/15/2026	Perry, Guthery, Haase & Gessford, P.C., L.L.O	01/15/2026	378.00
01 2330 317 000		Emails w/LM re: student discipline		0.00
01 2330 317 000		Review LK documentation		0.00
01 2330 317 000		Call w/LM re: option student		0.00
01 2330 317 000		Total Fees		378.00
	03/15/2026	Perry, Guthery, Haase & Gessford, P.C., L.L.O	03/15/2026	186.00
01 2330 317 000		Email w/LM re: retention/neg agreement		0.00
01 2330 317 000		Send foster care transp procedures to LM		0.00
01 2330 317 000		Total Fees		186.00
Total	Perry, Guthery, Haase & Gessford, P.C., L.L.O			564.00
	03/26/2026	Porter, Jamie	03/26/2026	131.86
01 2610 610 000		1-Paper Coffee Filters (1000)		17.98
01 2610 610 000		6-Folgers Classic Coffee @ 18.98		113.88
Total	Porter, Jamie			131.86
	92553867-0001	PRESTOX	03/24/2026	134.61
01 2610 340 000		General Pest Maintenance 03/24/26		130.69
01 2610 340 000		Environmental & Safety Surcharge		3.92
Total	PRESTOX			134.61
	185613	RT Ace, LLC	03/03/2026	59.53
01 2610 610 000		2-Pro Spray Bottle @ 6.99		13.98

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2610 610 000		1-Lime Rust Remover @ 27.99		27.99
01 2610 610 000		1-Scouring Stick @ 5.59		5.59
01 2610 610 000		1-Scrub Pad @ 3.99		3.99
01 2610 610 000		1-Scour Pad @ 2.99		2.99
01 2610 610 000		1-Wire Brush @ 4.99		4.99
	185621	RT Ace, LLC	03/03/2026	31.99
01 2610 610 000		1-Padlock @ 31.99		31.99
	185636	RT Ace, LLC	03/03/2026	(18.48)
01 2610 610 000		7-key refund(didn't work) @ 2.64		(18.48)
	189039	RT Ace, LLC	03/17/2026	15.98
01 2610 610 000		2-Liquid Ant Bait @ 7.99		15.98
Total	RT Ace, LLC			89.02
	69672-IN	Sargent Pipe Company	03/03/2026	2,401.08
01 1100 610 001		128 ft 16 Guage Sheet @ 1.72		220.16
01 1100 610 001		96 ft 11 Guage Sheet @ 3.07		294.72
01 1100 610 001		2-Grip Strut @ 205.10		410.20
01 1100 610 001		408 ft 2x2x11 Square Tube @ 2.86		1,166.88
01 1100 610 001		48 ft 3x3x3/16 Square Tube @ 6.44		309.12
	69673-IN	Sargent Pipe Company	03/03/2026	1,108.00
01 1100 610 001		1,000 ft 1/8x1 Hot Roll Flat @ .43		430.00
01 1100 610 001		600 ft 1/8x3/4 Hot Roll Flat @ .45		270.00
01 1100 610 001		300 ft 3/16x1 Hot Roll Flat @ .64		192.00
01 1100 610 001		300 ft 3/16 x 1 1/2 Hot Roll Flat @ .72		216.00
	69674-IN	Sargent Pipe Company	03/03/2026	857.52
01 1100 610 001		60 ft 3/16x2 Hot Roll Flat @ .96		57.60
01 1100 610 001		40 ft 1/4x4 Hot Roll Flat @ 2.25		90.00
01 1100 610 001		72 ft 5x2 Rectangular Tube @ 9.86		709.92
	69746-IN	Sargent Pipe Company	03/10/2026	400.20
01 1100 610 001		60 ft 2x2x1/8 Aluminum Square Tube @4.83		289.80
01 1100 610 001		40 ft 1/4x2 Aluminum Flat @ 2.76		110.40
	69785-IN	Sargent Pipe Company	03/19/2026	166.15
01 1100 610 001		1-SCH 40 Galv Pipe @ 166.15		166.15
Total	Sargent Pipe Company			4,932.95
	03/10/2026	Stapleton Public Schools	03/10/2026	72.00
01 3535 610 001		6 MNAC Quiz Bowl Pizzas @ 12		72.00
Total	Stapleton Public Schools			72.00
	04/03/2026-0001	Team Physical Therapy	04/03/2026	502.29
01 2171 340 002		Mileage 80 miles @ .725		58.00
01 2171 340 002		Meeting .75 @ 77		57.75
01 2171 340 002		Direct PT Services 2 @ 77		154.00
01 2171 340 002		Indirect PT Services .68 @ 77		52.36
01 2171 340 002		Travel Cost 2.34 hrs @ 77		180.18
Total	Team Physical Therapy			502.29
	361094-0001	Time Management Systems	04/01/2026	179.20
01 2230 643 000		Hosting & Maintenance Fee		173.60
01 2230 643 000		Additional Employee		5.60
Total	Time Management Systems			179.20
	03/31/2026	Trotter's Whoa & Go	03/31/2026	726.14
01 2710 626 000		6.911 gal-26 Suburban-Student		26.35

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2710 626 000		16.946 gal-23 Suburban-Student		64.62
01 2710 626 000		5.129 gal-26 Suburban-Student		15.45
01 2710 626 000		9.137 gal-11 Van-Student		27.53
01 2710 626 000		9.148 gal-23 Traverse-Student		29.39
01 2710 626 000		23.836 gal-23 Suburban-Student		76.59
01 2710 626 000		27.060 gal-09 Suburban-Student		86.94
01 2710 626 000		8.813 gal-11 Van-Student		28.32
01 2710 626 000		11.091 gal-23 Suburban-Student		41.18
01 2710 626 000		7.008 gal-26 Suburban-Student		22.52
01 2710 626 000		28.335 gal-09 Suburban-Student		99.54
01 2630 626 000		6.787 gal-Leaf Blower-Grounds		25.88
01 2630 626 000		7.078 gal-Gas Cans-Grounds		26.28
01 1100 626 000		15.107 gal-Traverse-Teacher		48.54
01 1100 626 000		5.795 gal-Traverse-Teacher		18.62
01 1100 626 000		9.007 gal-Traverse-Teacher		28.94
01 1100 626 000		15.114 gal-23 Traverse-Teacher		48.56
01 2610 626 000		3.390 gal-Generators-Maintenance		10.89
Total Trotter's Whoa & Go				726.14
	1609639-0001	Union Bank & Trust	03/09/2026	64.00
01 2310 810 000		10-EE w/FSA @ 4		40.00
01 2310 810 000		12-EE w/HSA @ 2		24.00
	1644429-0001	Union Bank & Trust	04/10/2026	64.00
01 2310 810 000		10-EE w/FSA @ 4		40.00
01 2310 810 000		12-EE w/HSA @ 2		24.00
Total Union Bank & Trust				128.00
	13761B	Unitech	03/08/2026	2,680.50
01 2610 610 000		30 ca-Toilet Paper @ 48.40		1,452.00
01 2610 610 000		30 ca-White Rolls @ 40.95		1,228.50
	13771A	Unitech	03/20/2026	1,200.46
01 2610 610 000		10 ca Purell Handsoap @ 105		1,050.00
01 2610 610 000		2 Twin Jumbo 9" Dispenser @ 75.23		150.46
01 2610 610 000		12 Hand Soap Dispensers @ 0		0.00
Total Unitech				3,880.96
	INV137266	Vector Solutions	04/01/2026	937.13
01 2610 340 000		Annual Vector Training		937.13
Total Vector Solutions				937.13
	AM ACT BLD-0122	Village Of Merna	03/30/2026	136.98
01 2610 410 000		Sewer		18.22
01 2610 410 000		AD		0.00
01 2610 410 000		Water		118.76
	AM HIGH SC-0122	Village Of Merna	03/30/2026	153.63
01 2610 410 000		Sewer		18.22
01 2610 410 001		AD		0.00
01 2610 410 001		Water		135.41
	AMBUSBARN-0122	Village Of Merna	03/30/2026	52.32
01 2610 410 000		Sewer		18.22
01 2610 410 000		AD		0.00
01 2610 410 000		Water		34.10
	AMCONCESS-	Village Of Merna	03/30/2026	50.47

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	0122			
01 2610 410 001		Sewer		18.22
01 2610 410 001		AD		0.00
01 2610 410 001		Water		32.25
	AMGRADESCL-0122	Village Of Merna	03/30/2026	124.03
01 2610 410 002		Sewer		18.22
01 2610 410 002		AD		0.00
01 2610 410 002		Water		105.81
Total	Village Of Merna			517.43
	10224140-00	Voss Lighting	11/19/2025	282.83
01 2610 610 000		20-Phillips Bulbs @ 10.10		202.00
01 2610 610 000		Freight		80.83
Total	Voss Lighting			282.83
	802951	Yanda's Music	03/12/2026	64.00
01 1100 610 000		Misc repair Supplies		9.00
01 1100 610 000		Clarinet Repair		55.00
	803708	Yanda's Music	03/16/2026	82.25
01 1100 610 000		Greenback Pad		3.25
01 1100 610 000		Misc Repair Supplies		9.00
01 1100 610 000		Clarinet Repair		70.00
	804196	Yanda's Music	03/19/2026	28.98
01 1100 610 000		Alto Sax Mouthpiece		24.99
01 1100 610 000		Sax End Plug		3.99
	804197	Yanda's Music	03/19/2026	75.00
01 1100 610 000		Misc Repair Supplies		5.00
01 1100 610 000		Alto Sax Repair		70.00
Total	Yanda's Music			250.23
Fund Number	01			55,194.98
Checking Account ID	1	Fund Number	03	Employee Benefits
	05/01/2025	Chandler, Connie	05/01/2025	25.00
03 2900 281 000		Medical Deductible Reimbursement (2025)		25.00
	10/09/2025	Chandler, Connie	10/09/2025	19.16
03 2900 281 000		Medical Deductible Reimbursement (2025)		19.16
	10/09/25	Chandler, Connie	10/09/2025	25.23
03 2900 281 000		Medical Deductible Reimbursement (2025)		25.23
	10/30/2025	Chandler, Connie	10/30/2025	179.32
03 2900 281 000		Medical Deductible Reimbursement (2025)		179.32
	12/12/2025	Chandler, Connie	12/12/2025	25.23
03 2900 281 000		Medical Deductible Reimbursement (2025)		25.23
	12/16/2025	Chandler, Connie	12/16/2025	171.46
03 2900 281 000		Medical Deductible Reimbursement (2025)		171.46
Total	Chandler, Connie			445.40
	03/24/2026	Christen, Robin	03/24/2026	1,260.89
03 2900 280 000		Medical Deductible Reimbursement		1,260.89

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	Christen, Robin			1,260.89
	01/08/2026	Lewis, Thane	01/08/2026	224.07
03 2900 281 000		Medical Deductible Reimbursement		224.07
Total	Lewis, Thane			224.07
	01/07/2026	Mason, Kaitlyn	01/07/2026	606.89
03 2900 281 000		Medical Deductible Reimbursement		606.89
	01/07/26	Mason, Kaitlyn	01/07/2026	793.11
03 2900 281 000		Medical Deductible Reimbursement		793.11
Total	Mason, Kaitlyn			1,400.00
	01/06/2026	McIntyre, Lloyd	01/06/2026	451.16
03 2900 285 000		Medical Deductible Reimbursement		451.16
	01/15/2026	McIntyre, Lloyd	01/15/2026	506.17
03 2900 285 000		Medical Deductible Reimbursement		506.17
	01/26/2026	McIntyre, Lloyd	01/26/2026	71.66
03 2900 285 000		Medical Deductible Reimbursement		71.66
	02/13/2026	McIntyre, Lloyd	02/13/2026	54.59
03 2900 285 000		Medical Deductible Reimbursement		54.59
Total	McIntyre, Lloyd			1,083.58
	04/13/2026	Reed, Jason	04/13/2026	1,829.75
03 2900 281 000		Medical Deductible Reimbursement		1,829.75
Total	Reed, Jason			1,829.75
Fund Number	03			6,243.69
Checking Account ID	1	Fund Number	05	Activity
	04/01/2026	A-M Public School	04/01/2026	1,156.00
05 2900 610 000 111		FFA Jerky Sales		876.00
05 2900 610 000 111		FFA Freeze Dried Sales		280.00
Total	A-M Public School			1,156.00
	03/31/2026	Adams Central High School	03/31/2026	150.00
05 2900 810 000 107		HS Track Meet Entry Fee		150.00
Total	Adams Central High School			150.00
	INV010163	AllTeam Sportswear	03/10/2026	2,278.00
05 2900 610 000 107		4-Wilson Footballs @ 112		448.00
05 2900 610 000 107		12-Gatorade Bottles @ 5		60.00
05 2900 610 000 107		1-Mouthguards @ 40		40.00
05 2900 610 000 107		2-Traction Sheets @ 20		40.00
05 2900 610 000 107		2-Baden Volleyballs @ 70		140.00
05 2900 610 000 107		6-Baden Basketballs @ 80		480.00
05 2900 610 000 107		6-Baden Basketballs @ 80		480.00
05 2900 610 000 107		4-Volleyballs @ 45		180.00
05 2900 610 000 107		4-Volleyballs @ 45		180.00
05 2900 610 000 107		1-Volleyball Scorebook @ 8		8.00
05 2900 610 000 107		2-Volleyball Scorebooks @ 12		24.00
05 2900 610 000 107		4-Basketball Scorebooks @ 8		32.00
05 2900 610 000 107		Shipping		166.00
Total	AllTeam Sportswear			2,278.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
FY2526-786	4680991	Anderson's	02/12/2026	2,109.37
05 2900 610 000 156		Flame-Retardant Solid Color Gossamer Rol		41.79
05 2900 610 000 156		Blossoming Lights Garden Tree Kit		519.99
05 2900 610 000 156		Garden Friends Animal Topiaries Kit (set		94.99
05 2900 610 000 156		10 oz Golden Halo Custom Stemless Glass		453.75
05 2900 610 000 156		Tall Toadstool Kit		59.99
05 2900 610 000 156		Purple Gossamer Fabric Rolls		154.99
05 2900 610 000 156		Medium Mushroom Kit		54.99
05 2900 610 000 156		Glass set-up charge		40.00
05 2900 610 000 156		Glass Tariff Surcharge		37.50
05 2900 610 000 156		Black Trees With Red Rose Garland Kit (s		289.99
05 2900 610 000 156		Shipping		361.39
Total Anderson's				2,109.37
	03/24/2026	Arnold Public School	03/24/2026	600.00
05 2900 352 000 107		HS Track Meet Timing System		600.00
Total Arnold Public School				600.00
	03/24/2026	Bartholomew, Don	03/24/2026	200.00
05 2900 352 000 107		HS Track Meet Starter		200.00
Total Bartholomew, Don				200.00
	933503595	BSN Sports	03/13/2026	331.70
05 2900 610 000 107		5-Track Coach Jackets @ 62		310.00
05 2900 610 000 107		Fright		21.70
Total BSN Sports				331.70
	03/21/2026	Bumgarner, Mattie	03/21/2026	550.00
05 2900 352 000 156		Prom DJ		550.00
Total Bumgarner, Mattie				550.00
	03/25/2026	Cash	03/25/2026	2,210.00
05 2900 580 000 107		State FFA Meal Money-J Storms		170.00
05 2900 580 000 107		State FFA Meal Money-M Bachman		170.00
05 2900 580 000 107		State FFA Meal Money-K Clay		170.00
05 2900 580 000 107		State FFA Meal Money-D Doss		170.00
05 2900 580 000 107		State FFA Meal Money-R Finney		170.00
05 2900 580 000 107		State FFA Meal Money-B Wilson		170.00
05 2900 580 000 107		State FFA Meal Money-C Priest		170.00
05 2900 580 000 107		State FFA Meal Money-L McIntyre		170.00
05 2900 580 000 107		State FFA Meal Money-L Koepke		170.00
05 2900 580 000 107		State FFA Meal Money-T Myers		170.00
05 2900 580 000 107		State FFA Meal Money-J Christen		170.00
05 2900 580 000 107		State FFA Meal Money-D Duryea		170.00
05 2900 580 000 107		State FFA Meal Money-T Klein		170.00
Total Cash				2,210.00
FY2526-799	73034	Centennial Sales	04/17/2026	812.11
05 2900 610 000 107		Athletic Tape		586.80
05 2900 610 000 107		Red Underwrap		63.20
05 2900 610 000 107		Shark Pro Cutter		61.20
05 2900 610 000 107		Shark Replacement Blades		39.98

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
05 2900 610 000 107		Shipping		60.93
Total Centennial Sales				812.11
	03/20/2026	Central City High School	03/20/2026	60.00
05 2900 810 000 143		Welding Competition 4 @ 15		60.00
Total Central City High School				60.00
	10390138361-2	Corporate Payment Systems	03/18/2026	(13.44)
05 2900 610 000 111		Sam's-Concession Stand Return		(13.44)
	10404177017	Corporate Payment Systems	03/17/2026	845.10
05 2900 610 000 185		Sam's-Backpack Program Food		845.10
	112-2453949-0868218	Corporate Payment Systems	03/17/2026	55.42
05 2900 610 000 107		Amazon-Table Covers		55.42
	112-3716446-4302648	Corporate Payment Systems	03/05/2026	47.48
05 2900 610 000 156		Amazon-Prom Supplies		47.48
	112-7199986-4460218	Corporate Payment Systems	03/04/2026	324.68
05 2900 610 000 156		Amazon-Prom Supplies		324.68
	4767275	Corporate Payment Systems	03/02/2026	135.00
05 2900 340 000 107		Athletic.net-Season Subscription		135.00
Total Corporate Payment Systems				1,394.24
	D643	Geared 4 Sports	03/21/2026	375.00
05 2900 610 000 139		5-Golf Polos @ 75		375.00
Total Geared 4 Sports				375.00
	163374	Gerber Tours Inc.	03/30/2026	28,722.00
05 2900 810 000 165		Final NY/DC Trip Payment		28,722.00
Total Gerber Tours Inc.				28,722.00
	4495	Grocery Kart	03/01/2026	8.30
05 2900 610 000 111		2-B/C Stick Butter @ 4.15		8.30
	7114	Grocery Kart	03/21/2026	27.54
05 2900 610 000 156		6-B/C Water @ 4.59		27.54
	7933	Grocery Kart	03/20/2026	30.43
05 2900 610 000 107		3-B/C Water @ 4.59		13.77
05 2900 610 000 107		1-Dt Mt Dew @ 9.68		9.68
05 2900 610 000 107		1-Dr Pepper @ 6.98		6.98
	7961	Grocery Kart	03/24/2026	50.40
05 2900 610 000 107		Fresh Bakery-Donuts		50.40
Total Grocery Kart				116.67
	31855	Harco Athletic Reconditioning	02/23/2026	2,903.00
05 2900 610 000 107		3-Speed Flex Occipital Liner @ 68		204.00
05 2900 610 000 107		1-Speed Flex Front Pocket @ 38		38.00
05 2900 610 000 107		4-Faceframe Pad @ 53		212.00
05 2900 610 000 107		2-Interlink Cover @ 12		24.00
05 2900 610 000 107		1-Valve Caps @ 3		3.00
05 2900 610 000 107		1-Facemask @ 90		90.00
05 2900 610 000 107		1-Facemask @ 115		115.00
05 2900 610 000 107		1-Hard Cup Chin Strap @ 36		36.00
05 2900 610 000 107		7-Fuel Surcharge Pieces @ 5		35.00
05 2900 610 000 107		Freight		160.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
05 2900 340 000 107		21-FB Helmet Recondition @ 56		1,176.00
05 2900 340 000 107		27-Helmet Painting @ 30		810.00
Total	Harco Athletic Reconditioning			2,903.00
	1200913-0001	Hiland Dairy	03/17/2026	104.72
05 3200 610 000 173		8-GAL HIL MIX 5% VANILLA @ 9.0519		72.42
05 3200 610 000 173		3-GAL HIL MIX 5% CHOC @ 10.7679		32.30
Total	Hiland Dairy			104.72
FY2526-796	4017120	Jones School Supply Company, Inc.	04/07/2026	18.99
05 2900 610 000 170		Star Resin Trophy		8.99
05 2900 610 000 170		Freight		10.00
Total	Jones School Supply Company, Inc.			18.99
	36	Market & Mill, The	04/03/2026	152.36
05 2900 610 000 137		2-Cookie Dough @ 76.18		152.36
Total	Market & Mill, The			152.36
FY2526-794	MDE381042	National FFA Organization	03/19/2026	576.50
05 2900 610 000 143		Women's Official Jacket-B Bachman		65.00
05 2900 610 000 143		Women's Official Jacket-K Shaw		65.00
05 2900 610 000 143		Chapter Officer Pin Set of 6		18.00
05 2900 610 000 143		Chapter Parliamentarian Pin		3.50
05 2900 610 000 143		Freight		53.00
05 2900 610 000 143		Striped Waterfall Scarf		84.00
05 2900 610 000 143		Pattern FFA Tie		51.00
05 2900 610 000 143		FFA Wooden Hanger		42.00
05 2900 610 000 143		Women's Official Jacket-S McConnell		65.00
05 2900 610 000 143		Women's Official Jacket-H Coleman		65.00
05 2900 610 000 143		Women's Official Jacket-J Wells		65.00
Total	National FFA Organization			576.50
	3724	Nebraska FFA State Association	03/20/2026	185.00
05 2900 810 000 143		State FFA Registration Phase 2		185.00
	State Conv 3506	Nebraska FFA State Association	03/20/2026	1,536.00
05 2900 810 000 143		2026 State Convention Registration		1,536.00
Total	Nebraska FFA State Association			1,721.00
	03/18/2026	Nebraska Mountain Lady	03/18/2026	127.90
05 2900 610 000 143		15-Choc Covered Peanuts @ 6.95		104.25
05 2900 610 000 143		8-Mountain Man Gorp @ 4.85		38.80
05 2900 610 000 143		9-Peanut Mine @ 4.95		(44.55)
05 2900 610 000 143		6-Paddlewheel Mix @ 4.90		29.40
Total	Nebraska Mountain Lady			127.90
	03/19/2026	Rosentreader, Linda	03/19/2026	175.00
05 2900 610 000 107		5 Zippers Replacements-Track Jackets		75.00
05 2900 340 000 107		Labor for zipper replacement		100.00
Total	Rosentreader, Linda			175.00
	03/27/2026	Schmidt, Alison	03/27/2026	1,081.83
05 2900 610 000 156		Junior Class Prom Meal		1,081.83
Total	Schmidt, Alison			1,081.83

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	649	Steven K Lambert	03/30/2026	87.08
05 2900 610 000 107		1-Updates @ 2.00	2.00	
05 2900 610 000 107		Service Fee & Shipping	6.33	
05 2900 610 000 107		45-Updates @ 1.75	78.75	
	676	Steven K Lambert	04/07/2026	5.43
05 2900 610 000 107		Service Fee	0.18	
05 2900 610 000 107		3-Updates @ 1.75	5.25	
Total	Steven K Lambert		92.51	
	04/16/2026	SureStay Plus Hotel By Best	04/16/2026	1,231.00
05 2900 580 000 138		Hotel Rooms	1,231.00	
Total	SureStay Plus Hotel By Best		1,231.00	
	03/31/2026	Trotter's Whoa & Go	03/31/2026	189.66
05 2900 610 000 156		7 pizzas-Prom decorating	119.93	
05 2900 610 000 156		Snacks for Prom Decorating	69.73	
Total	Trotter's Whoa & Go		189.66	
	03/19/2026	UNK Athletic Department	03/19/2026	200.00
05 2900 810 000 107		UNK HS Track Meet-Girls Team	100.00	
05 2900 810 000 107		UNK HS Track Meet-Boys Team	100.00	
Total	UNK Athletic Department		200.00	
	03/24/2026	Westbrook, Bob	03/24/2026	500.00
05 2900 352 000 107		HS Track Meet Sound System	500.00	
Total	Westbrook, Bob		500.00	
Fund Number	05		50,139.56	
Checking Account ID	1	Fund Number	06	LUNCH FUND
1200658-0001		Hiland Dairy	03/03/2026	136.41
06 3100 630 000		250-HPT HIL CHOC FF @ .3522	88.05	
06 3100 630 000		150-HPT HIL 1% @ .3224	48.36	
1200776-0001		Hiland Dairy	03/10/2026	17.61
06 3100 630 000		50-HPT HIL CHOC FF @ .3522	17.61	
1200913-0001		Hiland Dairy	03/17/2026	101.19
06 3100 630 000		150-HPT HIL 1% @ .3224	48.36	
06 3100 630 000		150-HPT HIL CHOC @ .3522	52.83	
1201027-0001		Hiland Dairy	03/24/2026	68.95
06 3100 630 000		150-HPT HIL CHOC @ .3522	52.83	
06 3100 630 000		50-HPT HIL 1% @ .3224	16.12	
1201152-0001		Hiland Dairy	03/31/2026	51.34
06 3100 630 000		100-HPT HIL CHOC FF @ .3522	35.22	
06 3100 630 000		50-HPT HIL 1% @ .3522	16.12	
Total	Hiland Dairy		375.50	
	NE00003014-0001	Lunchtime Solutions	04/28/2026	23,352.79
06 3100 340 000		10.62-Cashier Lunch Billable @ 4.9050	52.10	
06 3100 340 000		Donated Beef Credit	(3,124.40)	
06 3100 340 000		2.40-Cashier Breakfast Billable @ 4.9050	11.80	
06 3100 340 000		683.50-ALC Extra Lunch Food @ 4.9050	3,352.55	
06 3100 340 000		Commodity Credit	(1,112.38)	
06 3100 340 000		9.02-F & V Bar @ 4.9050	44.23	
06 3100 340 000		9.98-Extra Milk @ 4.9050	48.95	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
06 3100 340 000		2.40-Adult/Guest Breakfast @ 4.9050		11.80
06 3100 340 000		19-Cashier Lunch		0.00
06 3100 340 000		2.12-NR Student Lunch @ 4.9050		10.42
06 3100 340 000		58-LSI Program Lunch		0.00
06 3100 340 000		19-Cashier Breakfast		0.00
06 3100 340 000		131.95-Extra Lunch Entree @ .65		647.23
06 3100 340 000		467.15-ALC Snack Food/Beverage @ 4.9050		2,291.39
06 3100 340 000		135.87-ALC Extra Breakfast Food @ 4.9050		666.45
06 3100 340 000		1310-Student Breakfast @ 2.8159		3,688.83
06 3100 340 000		0-NR Student Breakfast @ 4.9050		0.00
06 3100 340 000		60-LSI Program Breakfast		0.00
06 3100 340 000		2741-Student Lunch @ 5.9696		16,362.67
06 3100 340 000		81.78-Adult/Guest Lunch @ 4.9050		401.15
Total	Lunchtime Solutions			23,352.79
Fund Number	06			23,728.29
Checking Account ID	1			135,306.52

Revenue/Expenditure Summary

March 2026

Fund Number		Budget	Month to Date	Year to Date	Balance	% Remaining
8	Revenue					
01	GENERAL FUND	5,366,102.00	876,495.74	3,090,186.78	2,275,915.22	42.41
02	Depreciation	165,779.00	0.00	0.00	165,779.00	100.00
03	Employee Benefits	70,500.00	10,000.00	20,000.00	50,500.00	71.63
05	Activity	210,625.00	33,316.90	220,002.22	(9,377.22)	(4.45)
06	LUNCH FUND	176,000.00	21,855.91	153,323.11	22,676.89	12.88
07	Bond Fund	0.00	0.00	0.00	0.00	0.00
08	Special Building Fund	130,800.00	20,029.70	55,505.13	75,294.87	57.56
09	QCPUF	0.00	0.00	0.00	0.00	0.00
8	Revenue	6,119,806.00	961,698.25	3,539,017.24	2,580,788.76	42.17
9	Expenditure					
01	GENERAL FUND	5,975,575.00	375,718.43	2,880,040.92	3,095,534.08	51.57
02	Depreciation	330,558.00	0.00	64,250.00	266,308.00	80.56
03	Employee Benefits	70,000.00	2,728.21	16,482.58	53,517.42	76.45
05	Activity	336,811.11	12,845.76	164,852.34	171,958.77	48.24
06	LUNCH FUND	328,000.00	24,336.25	176,637.85	151,362.15	46.15
07	Bond Fund	0.00	0.00	0.00	0.00	0.00
08	Special Building Fund	1,271,594.00	0.00	12,894.83	1,258,699.17	98.99
09	QCPUF	0.00	0.00	0.00	0.00	0.00
9	Expenditure	8,312,538.11	415,628.65	3,315,158.52	4,997,379.59	59.84

**Expenditure Report by Function/Object -
Summary**

04/18/2026 12:07 PM

March 2026

User ID: JKP

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01	GENERAL FUND								
1100	REGULAR INSTRUCTION	2,665,500.00	163,322.88	1,146,278.50	43.01	1,519,221.50	0.00	176.30	1,519,045.20
1160	PROVERTY PROGRAMS	2,500.00	0.00	798.24	31.93	1,701.76	0.00	0.00	1,701.76
1190	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	111,800.00	8,523.73	60,450.61	54.07	51,349.39	0.00	0.00	51,349.39
1200	SPECIAL EDUCATION PROGRAMS-SCHOOL AGE	441,600.00	35,063.44	255,093.05	57.77	186,506.95	0.00	0.00	186,506.95
1291	SPECIAL EDUCATION PROGRAMS-AGES 3-4	0.00	132.17	1,307.21	0.00	(1,307.21)	0.00	0.00	(1,307.21)
1292	SPECIAL EDUCATION PROGRAMS-AGES 0-2	0.00	132.17	1,307.21	0.00	(1,307.21)	0.00	0.00	(1,307.21)
1300	SUMMER SCHOOL	5,100.00	0.00	0.00	0.00	5,100.00	0.00	0.00	5,100.00
2120	GUIDANCE SERVICES	166,550.00	8,670.70	64,166.63	39.00	102,383.37	0.00	780.00	101,603.37
2130	HEALTH SERVICES	3,500.00	26.13	720.66	20.59	2,779.34	0.00	0.00	2,779.34
2140	PSYCHOLOGICAL SERVICES	0.00	3,500.00	21,000.00	0.00	(21,000.00)	0.00	0.00	(21,000.00)
2141	PSYCHOLOGICAL SERVICES-SPED SCHOOL AGE	50,000.00	2,781.66	22,016.28	44.03	27,983.72	0.00	0.00	27,983.72
2142	PSYCHOLOGICAL SERVICES-SPED AGES 3-5	0.00	347.70	2,752.01	0.00	(2,752.01)	0.00	0.00	(2,752.01)
2143	PSYCHOLOGICAL SERVICES-SPED AGES 0-2	0.00	347.70	2,752.01	0.00	(2,752.01)	0.00	0.00	(2,752.01)
2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	99,550.00	7,398.15	51,787.05	52.02	47,762.95	0.00	0.00	47,762.95
2151	SPEECH & AUDIOLOGY-SPED SCHOOL AGE	0.00	432.02	3,652.35	0.00	(3,652.35)	0.00	0.00	(3,652.35)
2152	SPEECH & AUDIOLOGY-SPED AGES 3-5	0.00	11.31	942.45	0.00	(942.45)	0.00	0.00	(942.45)
2153	SPEECH & AUDIOLOGY-SPED AGES 0-2	0.00	11.31	1,698.68	0.00	(1,698.68)	0.00	0.00	(1,698.68)
2161	OCCUPATIONAL THERAPY-SPED SCHOOL AGE	20,000.00	1,627.94	12,855.82	64.28	7,144.18	0.00	0.00	7,144.18
2162	OCCUPATIONAL THERAPY-SPED AGES 3-5	0.00	203.49	1,606.98	0.00	(1,606.98)	0.00	0.00	(1,606.98)
2163	OCCUPATIONAL THERAPY-SPED AGES 0-2	0.00	203.49	1,606.98	0.00	(1,606.98)	0.00	0.00	(1,606.98)
2171	PHYSICAL THERAPY-SPED SCHOOL AGE	7,500.00	528.42	3,513.77	46.85	3,986.23	0.00	0.00	3,986.23
2172	PHYSICAL THERAPY-SPED AGES 3-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2173	PHYSICAL THERAPY-SPED AGES 0-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2181	VISUALLY IMPAIRED-SPED SCHOOL AGE	0.00	0.00	429.27	0.00	(429.27)	0.00	0.00	(429.27)
2182	VISUALLY IMPAIRED-SPED AGES 3-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2183	VISUALLY IMPAIRED-SPED AGES 0-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2190	SUPPORT SERICES-OTHER (NON SPED)	69,000.00	828.75	16,094.85	23.33	52,905.15	0.00	0.00	52,905.15
2210	IMPROVEMENT OF INSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2213	INSTRUCTIONAL STAFF TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2220	LIBRARY/MEDIA SERVICES	52,525.00	3,875.79	26,052.28	49.60	26,472.72	0.00	0.00	26,472.72
2223	AUDIO/VISUAL SERICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2224	EDUCATIONAL TELEVISION SERVICES	6,000.00	0.00	3,271.84	54.53	2,728.16	0.00	0.00	2,728.16
2230	INSTRUCTION RELATED TECHNOLOGY	193,050.00	7,929.71	67,215.49	37.31	125,834.51	0.00	4,806.70	121,027.81
2310	BOARD OF EDUCATION	45,500.00	3,896.41	12,678.04	27.86	32,821.96	0.00	0.00	32,821.96
2320	EXECUTIVE ADMINISTRATION	207,050.00	15,935.03	113,923.84	55.11	93,126.16	0.00	180.00	92,946.16
2330	DISTRICT LEGAL SERVICES	10,000.00	0.00	1,051.20	10.51	8,948.80	0.00	0.00	8,948.80
2410	OFFICE OF THE PRINCIPAL	237,100.00	16,605.46	118,064.10	49.80	119,035.90	0.00	0.00	119,035.90
2510	Fiscal Services	134,050.00	4,848.58	62,719.15	46.92	71,330.85	0.00	180.00	71,150.85
2515	BUILDINGS & SITES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2530	PRINTING, PUBLISHING & DUPLICATING SERVICES	35,000.00	4,056.95	14,715.15	42.04	20,284.85	0.00	0.00	20,284.85
2570	PERSONNEL SERVICES-IN SERVICE TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2610	OPERATION OF BUILDINGS	732,650.00	35,595.41	383,264.51	52.31	349,385.49	0.00	0.04	349,385.45
2630	CARE & UPKEEP OF GROUNDS	48,500.00	0.00	5,781.15	11.92	42,718.85	0.00	0.00	42,718.85
2650	VEHICLE OPERATION, MAINT & PURCH (NON STUDENT)	3,000.00	0.00	276.61	9.22	2,723.39	0.00	0.00	2,723.39
2660	SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2710	VEHICLE OPERATION & PURCH-REGULAR EDUCATION	296,050.00	19,748.26	143,651.93	48.52	152,398.07	0.00	0.00	152,398.07
2712	VEHICLE OPERATION & PURCH-SCHOOL AGE SPED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2713	VEHICLE OPERATION & PURCH-SPED AGES 3-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2730	VEHICLE SERVICING & MAINT-REGULAR EDUCATION	26,000.00	916.53	25,668.10	98.72	331.90	0.00	0.00	331.90
3300	COMMUNITY SERVICE OPERATIONS-NON INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3535	HIGH ABILITY LEARNERS	3,500.00	457.00	1,624.00	46.40	1,876.00	0.00	0.00	1,876.00
3551	CAREER EDUCATION	0.00	0.00	1,967.98	0.00	(1,967.98)	0.00	0.00	(1,967.98)
3552	School Safety & Security	0.00	0.00	70,818.97	0.00	(70,818.97)	0.00	0.00	(70,818.97)

**Expenditure Report by Function/Object -
Summary**

04/18/2026 12:07 PM

March 2026

User ID: JKP

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
5000 DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6200 TITLE I, PART A ESEA/ESSA IMPR BASIC PROGRAMS	85,000.00	6,920.14	49,086.67	57.75	35,913.33	0.00	0.00	35,913.33
6301 Comp Literacy State Development Grant	0.00	5,840.00	32,895.50	0.00	(32,895.50)	0.00	7,832.50	(40,728.00)
6310 TITLE II, PART A ESSA TCHR QUAL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6404 IDEA PART B BASE ALLOCATION BIRTH TO 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6406 IDEA PRESCHOOL BASE ALLOCATION	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
6408 IDEA PART B BASE & ENROLLMENT BIRTH - 21	60,000.00	0.00	0.00	0.00	60,000.00	0.00	0.00	60,000.00
6410 IDEA ENROLLMENT/POVERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6421 IDEA PART B BASE & ENROLLMENT ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6422 IDEA PRESCHOOL BASE & ENROLLMENT AGES 3-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6969 Title IV, Part A ESSA Student Support & Academic Enrichment Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6992 REAP	28,000.00	0.00	26,044.00	93.01	1,956.00	0.00	0.00	1,956.00
6996 CARES ESSER I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6997 CRRSA ESSER II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6998 ARP ESSER III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8000 TRANSFERS (OUTGOING)	125,000.00	15,000.00	46,439.80	37.15	78,560.20	0.00	0.00	78,560.20
01 GENERAL FUND	5,975,575.00	375,718.43	2,880,040.92	48.43	3,095,534.08	0.00	13,955.54	3,081,578.54

**Expenditure Report by Function/Object -
Summary**

04/18/2026 12:07 PM

March 2026

User ID: JKP

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
02	Depreciation								
2710	VEHICLE OPERATION & PURCH-REGULAR EDUCATION	0.00	0.00	64,250.00	0.00	(64,250.00)	0.00	0.00	(64,250.00)
2900	OTHER SUPPORT SERVICES	330,558.00	0.00	0.00	0.00	330,558.00	0.00	0.00	330,558.00
8000	TRANSFERS (OUTGOING)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02	Depreciation	<u>330,558.00</u>	<u>0.00</u>	<u>64,250.00</u>	<u>19.44</u>	<u>266,308.00</u>	<u>0.00</u>	<u>0.00</u>	<u>266,308.00</u>

**Expenditure Report by Function/Object -
Summary**

04/18/2026 12:07 PM

March 2026

User ID: JKP

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
03 Employee Benefits								
2900 OTHER SUPPORT SERVICES	70,000.00	2,728.21	16,482.58	23.55	53,517.42	0.00	0.00	53,517.42
03 Employee Benefits	70,000.00	2,728.21	16,482.58	23.55	53,517.42	0.00	0.00	53,517.42

**Expenditure Report by Function/Object -
Summary**

04/18/2026 12:07 PM

March 2026

User ID: JKP

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
05								
2900								
3200								
05								

05	Activity							
2900	OTHER SUPPORT SERVICES	336,811.11	8,334.26	133,260.95	42.38	203,550.16	0.00	194,070.62
3200	ENTERPRISE OPERATIONS	0.00	4,511.50	31,591.39	0.00	(31,591.39)	0.00	(31,591.39)
05	Activitv	336,811.11	12,845.76	164,852.34	51.76	171,958.77	0.00	162,479.23

**Expenditure Report by Function/Object -
Summary**

04/18/2026 12:07 PM

March 2026

User ID: JKP

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
06	LUNCH FUND								
3100	FOOD SERVICE OPERATIONS	328,000.00	24,336.25	176,637.85	53.85	151,362.15	0.00	0.00	151,362.15
8000	TRANSFERS (OUTGOING)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06	LUNCH FUND	<u>328,000.00</u>	<u>24,336.25</u>	<u>176,637.85</u>	<u>53.85</u>	<u>151,362.15</u>	<u>0.00</u>	<u>0.00</u>	<u>151,362.15</u>

**Expenditure Report by Function/Object -
Summary**

04/18/2026 12:07 PM

March 2026

User ID: JKP

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
08	Special Building Fund								
2515	BUILDINGS & SITES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2710	VEHICLE OPERATION & PURCH-REGULAR EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4700	BUILDING IMPROVEMENTS	0.00	0.00	309.09	0.00	(309.09)	0.00	0.00	(309.09)
4900	OTHER FACILITIES ACQUISITION & CONSTRUCTION	1,271,594.00	0.00	12,585.74	0.99	1,259,008.26	0.00	0.00	1,259,008.26
08	Special Building Fund	1,271,594.00	0.00	12,894.83	1.01	1,258,699.17	0.00	0.00	1,258,699.17

**Expenditure Report by Function/Object -
Summary**

04/18/2026 12:07 PM

March 2026

User ID: JKP

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total:	8,312,538.11	415,628.65	3,315,158.52	40.16	4,997,379.59	0.00	23,435.08	4,973,944.51

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01	GENERAL FUND				
1100	REGULAR INSTRUCTION				
01 1100 111 000	REGULAR INSTRUCTION SALARIES DISTRICT	0.00	0.00	0.00	0.00
01 1100 111 001	REGULAR INSTRUCTION SALARIES HS	805,000.00	705,000.00	343,025.43	334,514.67
01 1100 111 002	REGULAR INSTRUCTION SALARIES ELEM	800,000.00	705,000.00	298,267.78	289,381.73
01 1100 111 001 295	REGULAR INSTRUCTION UNUSED LEAVE HS	5,000.00	5,000.00	3,236.06	4,702.50
01 1100 111 002 295	REGULAR INSTRUCTION UNUSED LEAVE ELEM	2,000.00	1,500.00	2,345.36	1,303.80
01 1100 113 001	REGULAR INSTRUCTION TEACHER SUBS HS	500.00	3,000.00	585.68	453.30
01 1100 113 002	REGULAR INSTRUCTION TEACHER SUBS ELEM	5,000.00	5,000.00	4,360.43	3,072.77
01 1100 120 000	REGULAR INSTRUCTION TEMP SALARIES NON-INSTRUCTIONAL	1,500.00	1,500.00	836.70	761.10
01 1100 123 000	REGULAR INSTRUCTION SUB TEACHER DISTRICT	5,000.00	5,000.00	325.00	2,310.00
01 1100 123 001	REGULAR INSTRUCTION SUB TEACHER HS	25,000.00	25,000.00	11,415.94	13,695.00
01 1100 123 002	REGULAR INSTRUCTION SUB TEACHER ELEM	30,000.00	20,000.00	8,150.00	23,860.00
01 1100 130 000	REGULAR INSTRUCTION OVERTIME NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00
01 1100 150 001	ADDITIONAL COMPENSATION NON INSTRUCTIONA	15,000.00	0.00	19,025.44	9,690.00
01 1100 151 001	REGULAR INSTRUCTION ADDITIONAL COMP HS	100,000.00	150,000.00	54,915.08	45,194.90
01 1100 151 002	REGULAR INSTRUCTION ADDITIONAL COMP ELEM	500.00	0.00	336.91	239.05
01 1100 211 000	REGULAR INSTRUCTION HEALTH INSURANCE DISTRICT	0.00	53,000.00	99.22	45,000.00
01 1100 211 001	REGULAR INSTRUCTION HEALTH INSURANCE HS	250,000.00	200,000.00	116,507.66	106,539.00
01 1100 211 002	REGULAR INSTRUCTION HEALTH INSURANCE ELEM	250,000.00	200,000.00	100,537.05	99,950.78
01 1100 211 000 260	REGULAR INSTRUCTION LIFE INSURANCE DISTRICT	0.00	0.00	0.00	0.00
01 1100 211 001 260	REGULAR INSTRUCTION LIFE INSURANCE HS	500.00	500.00	216.52	210.07
01 1100 211 002 260	REGULAR INSTRUCTION LIFE INSURANCE ELEM	500.00	500.00	215.39	187.79
01 1100 220 000	REGULAR INSTRUCTION SOCIAL SECURITY NON INSTRUCTIONAL	500.00	0.00	63.99	58.23
01 1100 220 001	REGULAR INSTRUCTION SOCIAL SECURITY NON-INSTRUCTIONAL	0.00	0.00	1,455.50	741.32
01 1100 221 000	REGULAR INSTRUCTION SOCIAL SECURITY DISTRICT	0.00	0.00	0.00	0.00
01 1100 221 001	REGULAR INSTRUCTION SOCIAL SECURITY HS	55,000.00	50,000.00	28,919.41	27,592.22
01 1100 221 002	REGULAR INSTRUCTION SOCIAL SECURITY ELEM	45,000.00	50,000.00	21,564.07	21,163.35
01 1100 221 001 295	REGULAR INSTRUCTION SOC SEC UNUSED LEAVE HS	500.00	0.00	247.58	359.76
01 1100 221 002 295	REGULAR INSTRUCTION SOC SEC UNUSED LEAVE ELEM	500.00	0.00	179.42	99.75

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 1100 223 000	REGULAR INSTRUCTION SOCIAL SECURITY SUBS DISTRICT	500.00	500.00	24.84	176.73
01 1100 223 001	REGULAR INSTRUCTION SOCIAL SECURITY SUBS HS	2,000.00	2,000.00	917.42	1,105.36
01 1100 223 002	REGULAR INSTRUCTION SOCIAL SECURITY SUBS ELEM	2,500.00	3,000.00	956.41	2,056.70
01 1100 230 001	REGULAR INSTRUCTION RETIREMENT-NON INSTRUCTIONAL	0.00	0.00	181.65	93.75
01 1100 231 000	REGULAR INSTRUCTION RETIREMENT DISTRICT	0.00	0.00	0.00	0.00
01 1100 231 001	REGULAR INSTRUCTION RETIREMENT HS	55,000.00	50,000.00	29,259.81	27,919.34
01 1100 231 002	REGULAR INSTRUCTION RETIREMENT ELEM	45,000.00	40,000.00	21,955.82	21,295.15
01 1100 231 001 295	REGULAR INSTRUCTION RETIREMENT UNUSED LEAVE HS	0.00	0.00	0.00	0.00
01 1100 231 002 295	REGULAR INSTRUCTION RETIREMENT UNUSED LEAVE ELEM	0.00	0.00	0.00	0.00
01 1100 233 001	REGULAR INSTRUCTION RETIREMENT SUBS HS	0.00	0.00	42.64	33.32
01 1100 233 002	REGULAR INSTRUCTION RETIREMENT SUBS ELEM	0.00	0.00	282.51	225.84
01 1100 237 000	REGULAR INSTRUCTION INC RETIREMENT DISTRICT	0.00	0.00	0.00	0.00
01 1100 237 001	REGULAR INSTRUCTION INC RETIREMENT HS	20,000.00	15,000.00	2,916.03	9,631.28
01 1100 237 002	REGULAR INSTRUCTION INC RETIREMENT ELEM	15,000.00	15,000.00	2,199.26	7,390.46
01 1100 271 000	REGULAR INSTRUCTION WORKER'S COMP DISTRICT	0.00	0.00	0.00	0.00
01 1100 291 000	REGULAR INSTRUCTION OTHER EE BENEFITS DISTRICT	1,000.00	3,000.00	20,548.05	461.10
01 1100 330 000	REGULAR INSTRUCTION TRAINING & DEVELOPMENT	0.00	0.00	0.00	399.00
01 1100 330 001	REGULAR INSTRUCTION TRAINING & DEVELOPMENT HS	1,000.00	1,000.00	60.00	60.00
01 1100 330 002	REGULAR INSTRUCTION TRAINING & DEVELOPMENT ELEM	1,000.00	1,000.00	1,330.00	160.00
01 1100 333 000	REGULAR INSTRUCTION MILEAGE PAID TO STAFF	500.00	1,000.00	0.00	0.00
01 1100 340 000	REGULAR INSTRUCTION PROFESSIONAL SERVICES	3,000.00	2,500.00	790.00	634.00
01 1100 340 001	REGULAR INSTRUCTION OTHER PROF SVCS HS	2,000.00	2,500.00	257.02	262.68
01 1100 340 002	REGULAR INSTRUCTION PROF SVCS ELEM	2,000.00	2,500.00	0.00	0.00
01 1100 352 001	REGULAR INSTRUCTION OTHER TECHNICAL SVCS HS	0.00	0.00	0.00	0.00
01 1100 382 001	REGULAR INSTRUCTION DISTANCE ED & TELECOMMUNICATION	20,000.00	25,000.00	18,000.00	19,200.00
01 1100 441 001	REGULAR INSTRUCTION RENT OF LAND & BUILDINGS	0.00	0.00	0.00	0.00
01 1100 550 000	REGULAR INSTRUCTION PRINT & BINDING	0.00	0.00	0.00	0.00
01 1100 561 000	REGULAR INSTRUCTION TUITION PD TO OTHER DISTRICTS	0.00	0.00	0.00	0.00
01 1100 580 000	REGULAR INSTRUCTION TRAVEL EXPENSE	1,000.00	3,000.00	402.85	364.98

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 1100 610 000	REGULAR INSTRUCTION SUPPLIES DISTRICT	10,000.00	10,000.00	7,903.58	3,089.56
01 1100 610 001	REGULAR INSTRUCTION SUPPLIES HS	25,000.00	40,000.00	4,397.07	22,214.28
01 1100 610 002	REGULAR INSTRUCTION SUPPLIES ELEM	25,000.00	40,000.00	1,670.22	3,192.26
01 1100 626 000	REGULAR INSTRUCTION FUEL	5,000.00	5,000.00	860.23	1,546.61
01 1100 640 001	REGULAR INSTRUCTION BOOKS & PERIODICALS HS	5,000.00	30,000.00	553.69	326.74
01 1100 640 002	REGULAR INSTRUCTION BOOKS & PERIODICALS ELEM	5,000.00	30,000.00	0.00	0.00
01 1100 641 001	REGULAR INSTRUCTION E-BOOKS HS	0.00	0.00	0.00	0.00
01 1100 643 001	REGULAR INSTRUCTION WEB BASED SOFTWARE	1,000.00	1,000.00	4,521.25	110.00
01 1100 643 002	REGULAR INSTRUCTION WEB/CLOUD BASED SOFTWARE ELEM	0.00	0.00	7,662.50	0.00
01 1100 650 000	REGULAR INSTRUCTION TECHNOLOGY SUPPLIES < \$5,000	0.00	2,000.00	0.00	0.00
01 1100 731 000	REGULAR INSTRUCTION MACHINERY	3,000.00	4,000.00	0.00	0.00
01 1100 733 000	REGULAR INSTRUCTION FURNITURE & FIXTURES DISTRICT	5,000.00	5,000.00	0.00	0.00
01 1100 733 001	REGULAR INSTRUCTION FURNITURE & FIXTURES HS	0.00	0.00	0.00	4,992.00
01 1100 733 002	REGULAR INSTRUCTION FURNITURE & FIXTURES ELEM	0.00	0.00	0.00	0.00
01 1100 735 001	REGULAR INSTRUCTION TECHNOLOGY SOFTWARE > \$5,000 HS	0.00	0.00	0.00	0.00
01 1100 735 002	REGULAR INSTRUCTION TECHNOLOGY SOFTWARE > \$5,000 ELEM	0.00	0.00	0.00	0.00
01 1100 739 000	REGULAR EDUCATION OTHER EQUIPMENT	10,000.00	0.00	0.00	9,545.00
01 1100 739 001	REGULAR INSTRUCTION OTHER EQUIPMENT HS	0.00	0.00	0.00	0.00
01 1100 810 000	REGULAR INSTRUCTION DUES & FEES DISTRICT	1,000.00	2,000.00	68.35	585.00
01 1100 810 001	REGULAR INSTRUCTION DUES & FEES HS	1,000.00	0.00	585.68	370.00
01 1100 810 002	REGULAR INSTRUCTION DUES & FEES ELEM	1,000.00	0.00	600.00	0.00
01 1100 890 000	REGULAR INSTRUCTION MISC EXPENSES DISTRICT	0.00	2,000.00	0.00	0.00
01 1100 890 001	REGULAR INSTRUCTION MISC EXPENSES HS	0.00	0.00	0.00	0.00
01 1100 890 002	REGULAR INSTRUCTION MISC EXPENSES ELEM	0.00	0.00	500.00	0.00
1100	REGULAR INSTRUCTION	<u>2,665,500.00</u>	<u>2,518,000.00</u>	<u>1,146,278.50</u>	<u>1,168,522.23</u>
1160	POVERTY PROGRAMS				
01 1160 111 002	Poverty Regular Salaries	0.00	0.00	0.00	0.00
01 1160 211 002	Poverty Health Insurance	0.00	0.00	0.00	0.00
01 1160 211 002 230	Poverty Health Ins	0.00	0.00	0.00	0.00
01 1160 211 002 260	Poverty Instructional Life Insurance	0.00	0.00	0.00	0.00
01 1160 221 002	Poverty Social Security	0.00	0.00	0.00	0.00
01 1160 231 002	Poverty Retirement	0.00	0.00	0.00	0.00
01 1160 231 002 237	Poverty Increased Retirement	0.00	0.00	0.00	0.00
01 1160 237 002	Poverty Instructional Programs Increased	0.00	0.00	0.00	0.00
01 1160 610 002	Poverty Supplies	2,500.00	0.00	798.24	0.00
01 1160 630 000	Poverty Food	0.00	0.00	0.00	0.00
01 1160 640 002	Poverty Books	0.00	0.00	0.00	0.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
1160	PROVERTY PROGRAMS	2,500.00	0.00	798.24	0.00
1190	EARLY CHILDHOOD EDUCATIONAL PROGRAMS				
01 1190 111 002	EARLY CHILDHOOD SALARIES	70,000.00	70,000.00	38,459.75	38,210.13
01 1190 211 002	EARLY CHILDHOOD HEALTH INSURANCE	28,000.00	27,000.00	15,204.07	14,412.79
01 1190 211 002 260	EARLY CHILDHOOD LIFE INSURANCE	50.00	40.00	22.19	21.56
01 1190 221 002	EARLY CHILDHOOD SOCIAL SECURITY	5,500.00	5,000.00	2,872.52	2,855.16
01 1190 231 002	EARLY CHILDHOOD RETIREMENT	5,500.00	5,000.00	2,827.93	2,809.52
01 1190 237 002	EARLY CHILDHOOD INC RETIREMENT	1,750.00	1,800.00	279.65	964.81
01 1190 330 002	Early Childhood Training & Development	0.00	0.00	650.00	0.00
01 1190 610 002	EARLY CHILDHOOD SUPPLIES	1,000.00	500.00	134.50	182.00
01 1190 640 002	EARLY CHILDHOOD BOOKS & PERIODICALS	0.00	0.00	0.00	0.00
01 1190 810 002	EARLY CHILDHOOD DUES & FEES	0.00	0.00	0.00	0.00
01 1190 890 002	EARLY CHILDHOOD MISC EXPENSES	0.00	0.00	0.00	0.00
1190	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	111,800.00	109,340.00	60,450.61	59,455.97
1200	SPECIAL EDUCATION PROGRAMS-SCHOOL AGE				
01 1200 111 000	SPED TEACHER SALARIES DISTRICT	0.00	0.00	0.00	0.00
01 1200 111 001	SPED TEACHER SALARIES HS	65,000.00	60,000.00	34,585.81	33,412.96
01 1200 111 002	SPED TEACHER SALARIES ELEM	70,000.00	70,000.00	38,459.75	38,210.15
01 1200 112 000	SPED AIDES & ASSISTANTS SALARIES DISTRICT	0.00	0.00	0.00	0.00
01 1200 112 001	SPED AIDES & ASSISTANTS SALARIES HS	25,000.00	25,000.00	28,953.25	14,852.64
01 1200 112 002	SPED AIDES & ASSISTANTS SALARIES ELEM	125,000.00	125,000.00	69,469.09	63,908.97
01 1200 113 001	SPED REGULAR EMPLOYEE SUBS HS	2,500.00	2,000.00	500.00	1,275.00
01 1200 113 002	SPED REGULAR EMPLOYEE SUBS ELEM	2,500.00	2,000.00	1,121.13	270.00
01 1200 123 000	SPED SUBSTITUTE TEACHER DISTRICT	0.00	0.00	0.00	0.00
01 1200 123 001	SPED SUBSTITUTE TEACHER HS	2,000.00	0.00	0.00	0.00
01 1200 123 002	SPED SUBSTITUTE TEACHER ELEM	2,000.00	0.00	4,075.00	0.00
01 1200 132 001	SPED AIDES & ASSISTANTS OVERTIME HS	500.00	500.00	249.42	82.08
01 1200 132 002	SPED AIDES & ASSISTANTS OVERTIME ELEM	1,500.00	1,000.00	1,135.78	685.53
01 1200 211 001	SPED HEALTH INSURANCE HS	28,000.00	27,000.00	15,204.07	14,412.79
01 1200 211 002	SPED HEALTH INSURANCE ELEM	28,000.00	27,000.00	15,204.07	14,412.79
01 1200 211 001 260	SPED LIFE INSURANCE HS	50.00	40.00	22.19	21.56
01 1200 211 002 260	SPED LIFE INSURANCE ELEM	50.00	40.00	22.19	21.56
01 1200 221 001	SPED TEACHER SOCIAL SECURITY HS	4,500.00	4,500.00	2,258.06	2,393.09
01 1200 221 002	SPED TEACHER SOCIAL SECURITY ELEM	5,500.00	4,500.00	2,855.44	2,841.65
01 1200 222 000	SPED AIDES & ASSISTANTS SOCIAL SECURITY DISTRICT	0.00	0.00	0.00	0.00
01 1200 222 001	SPED AIDES & ASSISTANTS SOCIAL SECURITY HS	2,500.00	3,000.00	2,182.16	1,090.69
01 1200 222 002	SPED AIDES & ASSISTANTS SOCIAL SECURITY ELEM	10,000.00	10,000.00	5,283.25	4,826.45
01 1200 223 000	SPED SUBSTITUTES SOCIAL SECURITY DISTRICT	0.00	0.00	0.00	0.00
01 1200 223 001	SPED SUBSTITUTES SOCIAL SECURITY HS	500.00	500.00	38.25	97.56
01 1200 223 002	SPED SUBSTITUTES SOCIAL SECURITY ELEM	500.00	500.00	397.50	20.66
01 1200 231 001	SPED TEACHER RETIREMENT HS	4,500.00	4,500.00	2,543.03	2,456.79
01 1200 231 002	SPED TEACHER RETIREMENT ELEM	5,500.00	4,500.00	2,827.86	2,809.52

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 1200 232 000	SPED AIDES & ASSISTANTS RETIREMENT DISTRICT	0.00	0.00	0.00	0.00
01 1200 232 001	SPED AIDES & ASSISTANTS RETIREMENT HS	2,500.00	2,500.00	2,147.20	1,098.12
01 1200 232 002	SPED AIDES & ASSISTANTS RETIREMENT ELEM	7,500.00	6,500.00	4,564.20	4,356.65
01 1200 233 002	Retirement - Teacher Subs EL	0.00	0.00	11.66	0.00
01 1200 237 000	SPED INCREASED RETIREMENT DISTRICT	0.00	0.00	0.00	0.00
01 1200 237 001	SPED INCREASED RETIREMENT HS	2,500.00	2,500.00	463.84	1,220.82
01 1200 237 002	SPED INCREASED RETIREMENT ELEM	5,000.00	4,500.00	732.27	2,460.90
01 1200 330 000	SPED TRAINING & DEVELOPMENT	500.00	500.00	40.00	160.00
01 1200 340 000	SPED OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 1200 562 000	SPED TUITION PAID TO OTHER DISTRICTS	0.00	0.00	0.00	0.00
01 1200 580 000	SPED TRAVEL	0.00	0.00	0.00	0.00
01 1200 591 000	SPED SVCS PURCH FROM OTHER DIST OR ESU DISTRICT	1,000.00	0.00	0.00	0.00
01 1200 591 001	SPED SVCS PURCH FROM OTHER DIST OR ESU HS	15,000.00	12,000.00	6,194.84	6,525.00
01 1200 591 002	SPED SVCS PURCH FROM OTHER DIST OR ESU ELEM	15,000.00	10,000.00	5,590.55	5,923.50
01 1200 610 000	SPED SUPPLIES DISTRICT	2,500.00	0.00	387.77	35.34
01 1200 610 001	SPED SUPPLIES HS	500.00	1,000.00	225.52	360.99
01 1200 610 002	SPED SUPPLIES ELEM	2,500.00	1,000.00	1,650.81	921.72
01 1200 650 000	SPED TECHNOLOGY SUPPLIES < \$5,000	1,000.00	1,000.00	5,419.09	689.00
01 1200 810 000	SPED Dues & Fees	0.00	0.00	278.00	0.00
01 1200 890 000	SPED MISC EXPENSES	500.00	500.00	0.00	0.00
1200	SPECIAL EDUCATION PROGRAMS-SCHOOL AGE	441,600.00	413,580.00	255,093.05	221,854.48
1291	SPECIAL EDUCATION PROGRAMS-AGES 3-4				
01 1291 591 000	SVCS PURCH FROM OTHER DIST OR ESU AGES 3-4	0.00	2,500.00	1,307.21	1,341.81
1291	SPECIAL EDUCATION PROGRAMS-AGES 3-4	0.00	2,500.00	1,307.21	1,341.81
1292	SPECIAL EDUCATION PROGRAMS-AGES 0-2				
01 1292 591 000	SVCS PURCH FROM OTHER DIST OR ESU AGES 0-2	0.00	2,500.00	1,307.21	1,341.81
1292	SPECIAL EDUCATION PROGRAMS-AGES 0-2	0.00	2,500.00	1,307.21	1,341.81
1300	SUMMER SCHOOL				
01 1300 111 001	SUMMER SCHOOL SALARIES HS	0.00	0.00	0.00	0.00
01 1300 111 002	SUMMER SCHOOL SALARIES ELEM	3,500.00	3,500.00	0.00	575.00
01 1300 221 001	SUMMER SCHOOL SOCIAL SECURITY HS	0.00	0.00	0.00	0.00
01 1300 221 002	SUMMER SCHOOL SOCIAL SECURITY ELEM	500.00	350.00	0.00	43.98
01 1300 231 001	SUMMER SCHOOL RETIREMENT HS	0.00	0.00	0.00	0.00
01 1300 231 002	SUMMER SCHOOL RETIREMENT ELEM	500.00	150.00	0.00	42.27
01 1300 237 001	SUMMER SCHOOL INC RETIREMENT HS	0.00	0.00	0.00	0.00
01 1300 237 002	SUMMER SCHOOL INC RETIREMENT ELEM	100.00	50.00	0.00	14.52
01 1300 610 002	SUMMER SCHOOL SUPPLIES	500.00	500.00	0.00	0.00
1300	SUMMER SCHOOL	5,100.00	4,550.00	0.00	675.77
2120	GUIDANCE SERVICES				
01 2120 111 000	GUIDANCE SERVICES SALARIES	70,000.00	70,000.00	39,358.06	39,102.63
01 2120 211 000	GUIDANCE SERVICES HEALTH INSURANCE	28,000.00	27,000.00	15,204.07	14,412.79
01 2120 211 000 260	GUIDANCE SERVICES LIFE INSURANCE	50.00	40.00	22.19	21.56

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2120 221 000	GUIDANCE SERVICES SOCIAL SECURITY	5,500.00	5,000.00	2,930.41	2,913.12
01 2120 231 000	GUIDANCE SERVICES RETIREMENT	5,500.00	5,000.00	2,893.94	2,875.12
01 2120 237 000	GUIDANCE SERVICES INCREASED RETIREMENT	2,000.00	2,000.00	286.23	987.35
01 2120 330 000	GUIDANCE SERVICES TRAINING & DEVELOPMENT	500.00	500.00	0.00	40.00
01 2120 333 000	GUIDANCE SERVICES MILEAGE PAID TO STAFF	0.00	0.00	20.00	0.00
01 2120 340 000	GUIDANCE SERVICES OTHER PROFESSIONAL SERVICES	5,000.00	0.00	0.00	1,500.00
01 2120 340 001	GUIDANCE OTHER PROFESSIONAL SERVICES HS	20,000.00	20,000.00	0.00	14,250.00
01 2120 340 002	GUIDANCE OTHER PROFESSIONAL SERVICES ELEM	20,000.00	20,000.00	0.00	14,250.00
01 2120 580 000	GUIDANCE TRAVEL	0.00	0.00	0.00	0.00
01 2120 610 000	GUIDANCE SERVICES GENERAL SUPPLIES	1,500.00	1,500.00	116.01	671.77
01 2120 643 000	GUIDANCE WEB BASED SOFTWARE	2,500.00	0.00	3,335.72	0.00
01 2120 650 000	GUIDANCE SERVICES TECHNOLOGY RELATED SUPPLIES	6,000.00	5,500.00	0.00	5,295.50
01 2120 810 000	GUIDANCE SERVICES DUES & FEES	0.00	0.00	0.00	0.00
2120	GUIDANCE SERVICES	166,550.00	156,540.00	64,166.63	96,319.84
2130	HEALTH SERVICES				
01 2130 340 000	HEALTH SERVICES OTHER PROFESSIONAL SERVICES	1,500.00	1,500.00	200.00	845.00
01 2130 610 000	HEALTH SERVICES GENERAL SUPPLIES	2,000.00	5,000.00	520.66	436.74
01 2130 810 000	HEALTH SERVICES DUES & FEES	0.00	0.00	0.00	0.00
2130	HEALTH SERVICES	3,500.00	6,500.00	720.66	1,281.74
2140	PSYCHOLOGICAL SERVICES				
01 2140 591 001	Psychological Svcs Purchased Secondary	0.00	0.00	10,500.00	0.00
01 2140 591 002	Psychology Svcs Purchased Elementary	0.00	0.00	10,500.00	0.00
2140	PSYCHOLOGICAL SERVICES	0.00	0.00	21,000.00	0.00
2141	PSYCHOLOGICAL SERVICES-SPED SCHOOL AGE				
01 2141 591 001	Phychology Svcs Purchased - HS	25,000.00	20,500.00	11,008.14	12,108.40
01 2141 591 002	Psychology Svcs Purchased-Elem	25,000.00	20,500.00	11,008.14	12,108.40
2141	PSYCHOLOGICAL SERVICES-SPED SCHOOL AGE	50,000.00	41,000.00	22,016.28	24,216.80
2142	PSYCHOLOGICAL SERVICES-SPED AGES 3-5				
01 2142 591 000	Psychology Svcs Purchased Ages 3-5	0.00	5,000.00	2,752.01	3,027.09
2142	PSYCHOLOGICAL SERVICES-SPED AGES 3-5	0.00	5,000.00	2,752.01	3,027.09
2143	PSYCHOLOGICAL SERVICES-SPED AGES 0-2				
01 2143 591 000	Psychology Svcs Purchased Ages 0-2	0.00	5,000.00	2,752.01	3,027.09
2143	PSYCHOLOGICAL SERVICES-SPED AGES 0-2	0.00	5,000.00	2,752.01	3,027.09
2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES				
01 2150 111 000	SPEECH TEACHER SALARIES DISTRICT	60,000.00	0.00	31,722.25	0.00
01 2150 211 000	SPEECH PATHOLOGY HEALTH INSURANCE	28,000.00	0.00	15,204.07	0.00
01 2150 211 000 260	SPEECH PATHOLOGY LIFE INSURANCE	50.00	0.00	22.19	0.00
01 2150 221 000	SPEECH PATHOLOGY SOCIAL SECURITY	5,000.00	0.00	2,275.42	0.00
01 2150 231 000	SPEECH PATHOLOGY RETIREMENT	5,000.00	0.00	2,332.47	0.00
01 2150 237 000	SPEECH PATHOLOGY INCREASED RETIREMENT	1,500.00	0.00	230.65	0.00
2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	99,550.00	0.00	51,787.05	0.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
2151	SPEECH & AUDIOLOGY-SPED SCHOOL AGE				
01 2151 591 001	Speech Svcs Purchased-HS	0.00	12,000.00	434.28	7,638.88
01 2151 591 002	Speech Svcs Purchased-Elem	0.00	50,000.00	3,218.07	28,832.38
2151	SPEECH & AUDIOLOGY-SPED SCHOOL AGE	0.00	62,000.00	3,652.35	36,471.26
2152	SPEECH & AUDIOLOGY-SPED AGES 3-5				
01 2152 591 000	Speech Svcs Purchased Ages 3-5	0.00	10,000.00	942.45	4,933.94
2152	SPEECH & AUDIOLOGY-SPED AGES 3-5	0.00	10,000.00	942.45	4,933.94
2153	SPEECH & AUDIOLOGY-SPED AGES 0-2				
01 2153 591 000	Speech Svcs Purchased Ages 0-2	0.00	10,000.00	1,698.68	5,684.31
2153	SPEECH & AUDIOLOGY-SPED AGES 0-2	0.00	10,000.00	1,698.68	5,684.31
2161	OCCUPATIONAL THERAPY-SPED SCHOOL AGE				
01 2161 591 001	Occupational Svcs Purchased-HS	10,000.00	10,000.00	6,427.91	5,578.02
01 2161 591 002	Occupational Svcs Purchased-Elem	10,000.00	10,000.00	6,427.91	5,578.02
2161	OCCUPATIONAL THERAPY-SPED SCHOOL AGE	20,000.00	20,000.00	12,855.82	11,156.04
2162	OCCUPATIONAL THERAPY-SPED AGES 3-5				
01 2162 591 000	Occupational Svcs Purchased Ages 3-5	0.00	2,500.00	1,606.98	1,394.50
2162	OCCUPATIONAL THERAPY-SPED AGES 3-5	0.00	2,500.00	1,606.98	1,394.50
2163	OCCUPATIONAL THERAPY-SPED AGES 0-2				
01 2163 591 000	Occupational Svcs Purchased-Ages 0-2	0.00	2,500.00	1,606.98	1,394.50
2163	OCCUPATIONAL THERAPY-SPED AGES 0-2	0.00	2,500.00	1,606.98	1,394.50
2171	PHYSICAL THERAPY-SPED SCHOOL AGE				
01 2171 340 002	PHYSICAL THERAPY OTHER PURCHASED ELEM	7,500.00	7,500.00	3,513.77	4,769.92
01 2171 591 001	Physical Therapy Svcs Purchased-HS	0.00	0.00	0.00	0.00
01 2171 591 002	Physical Therapy Svcs Purchased-Elem	0.00	0.00	0.00	0.00
2171	PHYSICAL THERAPY-SPED SCHOOL AGE	7,500.00	7,500.00	3,513.77	4,769.92
2172	PHYSICAL THERAPY-SPED AGES 3-5				
01 2172 591 000	Physical Therapy Svcs Purchased Ages 3-5	0.00	0.00	0.00	0.00
2172	PHYSICAL THERAPY-SPED AGES 3-5	0.00	0.00	0.00	0.00
2173	PHYSICAL THERAPY-SPED AGES 0-2				
01 2173 591 000	Physical Therapy Svcs Purchased Ages 0-2	0.00	0.00	0.00	0.00
2173	PHYSICAL THERAPY-SPED AGES 0-2	0.00	0.00	0.00	0.00
2181	VISUALLY IMPAIRED-SPED SCHOOL AGE				
01 2181 591 001	Visually Impaired Svcs Purchased-HS	0.00	0.00	429.27	0.00
01 2181 591 002	Visually Impaired Svcs Purchased-Elem	0.00	0.00	0.00	0.00
2181	VISUALLY IMPAIRED-SPED SCHOOL AGE	0.00	0.00	429.27	0.00
2182	VISUALLY IMPAIRED-SPED AGES 3-5				
01 2182 591 000	Visually Impaired Svc Purchased Ages 35	0.00	0.00	0.00	0.00
2182	VISUALLY IMPAIRED-SPED AGES 3-5	0.00	0.00	0.00	0.00
2183	VISUALLY IMPAIRED-SPED AGES 0-2				
01 2183 591 000	Visually Impaired Svc Purchased Ages 0-2	0.00	0.00	0.00	0.00
2183	VISUALLY IMPAIRED-SPED AGES 0-2	0.00	0.00	0.00	0.00
2190	SUPPORT SERVICES-OTHER (NON SPED)				
01 2190 150 000	SUPPORT SERVICES-NON INSTRUCTIONAL DISTRICT	1,000.00	1,000.00	0.00	510.00
01 2190 150 001	SUPPORT SERVICES-NON INSTRUCTIONAL HS	10,000.00	9,000.00	20.00	7,650.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2190 151 000	SUPPORT SERVICES-TEACHERS/PROF STAFF	1,000.00	500.00	4,377.25	140.56
01 2190 151 001	SUPPORT SERVICES-TEACHER/PROF STAFF HS	45,000.00	25,000.00	9,473.86	21,000.24
01 2190 151 002	SUPPORT SERVICES-TEACHERS/PROF STAFF ELEM	0.00	150.00	0.00	95.62
01 2190 220 000	SUPPORT SERVICES-NON INSTRUCTION SOC SECURITY	0.00	100.00	0.00	39.02
01 2190 220 001	SUPPORT SERVICES-NON INSTRUCTIONAL SOC SECURITY HS	1,000.00	750.00	1.52	585.23
01 2190 221 000	SUPPORT SERVICES-TEACHER SOCIAL SECURITY	0.00	50.00	334.84	10.74
01 2190 221 001	SUPPORT SERVICES-TEACHERS SOCIAL SECURITY HS	5,000.00	2,000.00	724.70	1,601.13
01 2190 221 002	SUPPORT SERVICES-TEACHERS SOCIAL SECURITY ELEM	0.00	20.00	0.00	7.30
01 2190 230 000	SUPPORT SERVICES-NON INSTRUCTIONAL RETIREMENT	0.00	100.00	0.00	37.50
01 2190 230 001	SUPPORT SERVICES-NON INSTRUCTIONAL RETIREMENT HS	0.00	0.00	1.47	0.00
01 2190 231 000	SUPPORT SERVICES-TEACHERS RETIREMENT	0.00	50.00	321.80	10.34
01 2190 231 001	SUPPORT SERVICES-TEACHERS RETIREMENT HS	5,000.00	2,000.00	399.35	1,544.17
01 2190 231 002	SUPPORT SERVICES-TEACHERS RETIREMENT ELEM	0.00	25.00	0.00	7.02
01 2190 237 000	SUPPORT SERVICES INCREASED RETIREMENT	0.00	25.00	31.83	16.43
01 2190 237 001	SUPPORT SERVICES INCREASED RETIREMENT HS	1,000.00	1,000.00	39.63	530.25
01 2190 237 002	SUPPORT SERVICES INCREASED RETIREMENT ELEM	0.00	10.00	0.00	2.40
01 2190 333 000	Support Services Mileage Paid to Staff	0.00	0.00	368.60	0.00
01 2190 352 000	SUPPORT SERVICES OTHER TECHNICAL SERVICES	0.00	0.00	0.00	0.00
2190	SUPPORT SERICES-OTHER (NON SPED)	69,000.00	41,780.00	16,094.85	33,787.95
2210	IMPROVEMENT OF INSTRUCTION				
01 2210 220 000	IMPROVEMENT OF INSTRUCTION NON INSTRUCTIONAL SOCIAL SECURITY	0.00	0.00	0.00	0.00
01 2210 237 000	IMPROVEMENT OF INSTRUCTION INCREASED RETIREMENT	0.00	0.00	0.00	0.00
01 2210 352 000	IMPROVEMENT OF INSTRUCTION OTHER TECHNICAL SERVICES	0.00	500.00	0.00	0.00
2210	IMPROVEMENT OF INSTRUCTION	0.00	500.00	0.00	0.00
2213	INSTRUCTIONAL STAFF TRAINING				
01 2213 221 000	INSTRUCTIONAL STAFF TRAINING SOCIAL SECURITY	0.00	0.00	0.00	0.00
01 2213 231 000	INSTRUCTIONAL STAFF TRAINING RETIREMENT	0.00	0.00	0.00	0.00
01 2213 330 000	INSTRUCTIONAL STAFF TRAINING- TRAINING & DEVELOPMENT	0.00	0.00	0.00	0.00
2213	INSTRUCTIONAL STAFF TRAINING	0.00	0.00	0.00	0.00
2220	LIBRARY/MEDIA SERVICES				
01 2220 111 000	LIBRARY SALARIES	35,000.00	35,000.00	19,229.91	19,105.10
01 2220 211 000	LIBRARY HEALTH INSURANCE	5,000.00	4,100.00	2,767.73	2,623.74

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2220 211 000 260	LIBRARY LIFE INSURANCE	25.00	20.00	11.12	10.78
01 2220 221 000	LIBRARY SOCIAL SECURITY	3,000.00	2,500.00	1,460.20	1,450.61
01 2220 231 000	LIBRARY RETIREMENT	3,000.00	2,500.00	1,413.93	1,404.76
01 2220 237 000	LIBRARY INCREASED RETIREMENT	1,000.00	1,000.00	139.86	482.37
01 2220 610 000	LIBRARY GENERAL SUPPLIES	1,500.00	1,000.00	101.93	(387.50)
01 2220 610 001	LIBRARY GENERAL SUPPLIES HS	0.00	0.00	0.00	0.00
01 2220 610 002	LIBRARY GENERAL SUPPLIES ELEM	0.00	0.00	0.00	0.00
01 2220 640 000	LIBRARY BOOKS & PERIODICALS	2,500.00	3,000.00	927.60	337.63
01 2220 643 000	LIBRARY WEB/CLOUD BASED SOFTWARE	1,000.00	2,000.00	0.00	0.00
01 2220 733 000	LIBRARY FURNITURE & FIXTURES	500.00	1,000.00	0.00	0.00
2220	LIBRARY/MEDIA SERVICES	52,525.00	52,120.00	26,052.28	25,027.49
2223	AUDIO/VISUAL SERICES				
01 2223 739 000	AUDIO VISUAL EQUIPMENT	0.00	10,000.00	0.00	0.00
2223	AUDIO/VISUAL SERICES	0.00	10,000.00	0.00	0.00
2224	EDUCATIONAL TELEVISION SERVICES				
01 2224 382 001	EDUCATIONAL TELEVESION DISTANCE EDUCATION	6,000.00	6,000.00	3,271.84	2,965.24
2224	EDUCATIONAL TELEVISION SERVICES	6,000.00	6,000.00	3,271.84	2,965.24
2230	INSTRUCTION RELATED TECHNOLOGY				
01 2230 111 000	TECHNOLOGY SALARIES	0.00	750.00	0.00	589.20
01 2230 114 000	TECHNOLOGY SALARIES TECHNICAL STAFF	50,000.00	45,000.00	26,262.86	25,325.62
01 2230 134 000	TECHNOLOGY OVERTIME	2,500.00	5,000.00	2,413.46	3,194.49
01 2230 211 000	TECHNOLOGY HEALTH INSURANCE	0.00	0.00	0.00	144.33
01 2230 211 000 260	TECHNOLOGY LIFE INSURANCE	50.00	40.00	0.00	0.30
01 2230 214 000	TECHNOLOGY HEALTH INSURANCE	0.00	0.00	0.00	0.00
01 2230 214 000 260	TECHNOLOGY LIFE INSURANCE	0.00	0.00	0.00	0.00
01 2230 221 000	TECHNOLOGY SOCIAL SECURITY	0.00	0.00	0.00	45.06
01 2230 224 000	TECHNOLOGY SOCIAL SECURITY	4,500.00	4,000.00	2,664.39	2,627.94
01 2230 231 000	TECHNOLOGY RETIREMENT	0.00	0.00	0.00	43.32
01 2230 234 000	TECHNOLOGY RETIREMENT	4,500.00	4,000.00	2,108.51	2,097.02
01 2230 237 000	TECHNOLOGY INCREASED RETIREMENT	1,500.00	1,500.00	208.53	735.01
01 2230 294 000	TECHNOLOGY OTHER EMPLOYEE BENEFITS	9,500.00	10,000.00	6,151.95	5,831.77
01 2230 330 000	TECHNOLOGY TRAINING & DEVELOPMENT	500.00	0.00	0.00	0.00
01 2230 340 000	TECHNOLOGY OTHER PROFESSIONAL SERVICES	20,000.00	15,000.00	7,391.23	6,747.20
01 2230 530 000	TECHNOLOGY COMMUNICATIONS	0.00	0.00	0.00	0.00
01 2230 610 000	TECHNOLOGY GENERAL SUPPLIES	20,000.00	10,000.00	8,407.72	4,462.71
01 2230 643 000	TECHNOLOGY WEB/CLOUD BASED SOFTWARE	35,000.00	25,000.00	10,859.84	19,462.08
01 2230 650 000	TECHNOLOGY-TECHNOLOGY RELATED SUPPLIES < \$5,000	35,000.00	30,000.00	747.00	15,011.54
01 2230 734 000	TECHNOLOGY RELATED HARDWARE > \$5,000	0.00	0.00	0.00	0.00
01 2230 735 000	TECHNOLOGY SOFTWARE > \$5,000	10,000.00	5,000.00	0.00	0.00
01 2230 810 000	TECHNOLOGY DUES & FEES	0.00	0.00	0.00	0.00
2230	INSTRUCTION RELATED TECHNOLOGY	193,050.00	155,290.00	67,215.49	86,317.59
2310	BOARD OF EDUCATION				
01 2310 310 000	BOARD OF EDUCATION OFFICIAL/ADMIN SERVICES	500.00	0.00	0.00	300.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2310 315 000	BOARD OF EDUCATION ACCOUNTING & AUDITING	0.00	0.00	300.00	0.00
01 2310 340 000	BOARD OF EDUCATION OTHER PROFESSIONAL SERVICES	20,000.00	20,000.00	4,401.00	4,329.68
01 2310 540 000	BOARD OF EDUCATION ADVERTISING	3,500.00	3,500.00	973.62	915.76
01 2310 580 000	BOARD OF EDUCATION TRAVEL	4,000.00	4,000.00	1,389.42	1,455.34
01 2310 610 000	BOARD OF EDUCATION GENERAL SUPPLIES	2,000.00	2,000.00	216.00	674.05
01 2310 810 000	BOARD OF EDUCATION DUES & FEES	15,000.00	12,000.00	5,259.00	7,703.00
01 2310 890 000	BOARD OF EDUCATION MISC EXPENDITURES	500.00	2,000.00	139.00	0.00
2310	BOARD OF EDUCATION	45,500.00	43,500.00	12,678.04	15,377.83
2320	EXECUTIVE ADMINISTRATION				
01 2320 105 000	EXECUTIVE ADMIN SALARY	145,000.00	130,000.00	83,416.69	75,833.31
01 2320 215 000	EXECUTIVE ADMIN HEALTH INSURANCE	28,000.00	27,000.00	15,204.07	14,412.79
01 2320 215 000 260	EXECUTIVE ADMIN LIFE INSURANCE	50.00	40.00	22.19	21.56
01 2320 225 000	EXECUTIVE ADMIN SOCIAL SECURITY	10,000.00	10,000.00	6,033.44	5,640.29
01 2320 235 000	EXECUTIVE ADMIN RETIREMENT	10,000.00	10,000.00	6,133.47	(2,614.89)
01 2320 237 000	EXECUTIVE ADMIN INCREASED RETIREMENT	4,000.00	3,500.00	606.62	1,914.78
01 2320 330 000	EXECUTIVE ADMIN TRAINING & DEVELOPMENT	2,000.00	2,000.00	390.00	545.00
01 2320 333 000	EXECUTIVE ADMIN MILEAGE PAID TO STAFF	3,000.00	2,500.00	466.90	1,398.96
01 2320 340 000	EXECUTIVE ADMIN OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 2320 580 000	EXECUTIVE ADMIN TRAVEL	2,500.00	1,500.00	650.27	1,116.31
01 2320 610 000	EXECUTIVE ADMIN GENERAL SUPPLIES	1,500.00	1,000.00	125.19	518.56
01 2320 810 000	EXECUTIVE ADMIN DUES & FEES	1,000.00	1,000.00	875.00	438.00
01 2320 890 000	EXECUTIVE ADMIN MISC EXPENSES	0.00	0.00	0.00	0.00
2320	EXECUTIVE ADMINISTRATION	207,050.00	188,540.00	113,923.84	99,224.67
2330	DISTRICT LEGAL SERVICES				
01 2330 317 000	DISTRICT LEGAL SERVICES	10,000.00	10,000.00	1,051.20	2,402.50
2330	DISTRICT LEGAL SERVICES	10,000.00	10,000.00	1,051.20	2,402.50
2410	OFFICE OF THE PRINCIPAL				
01 2410 110 000	PRINCIPAL SUPPORT STAFF SALARIES	40,000.00	40,000.00	19,024.49	19,596.13
01 2410 111 000	PRINCIPAL SALARIES	0.00	0.00	0.00	0.00
01 2410 111 001	PRINCIPAL SALARIES HS	50,000.00	48,000.00	28,437.50	27,708.31
01 2410 111 002	PRINCIPAL SALARIES ELEM	50,000.00	48,000.00	28,437.50	27,708.38
01 2410 111 000 295	PRINCIPAL UNUSED LEAVE PAYOUT	0.00	0.00	0.00	0.00
01 2410 210 000	PRINCIPAL SUPPORT STAFF HEALTH INSURANCE	30,000.00	27,000.00	13,774.04	16,655.17
01 2410 210 000 260	PRINCIPAL SUPPORT STAFF LIFE INSURANCE	50.00	40.00	22.19	21.56
01 2410 211 001	PRINCIPAL HEALTH INSURANCE HS	14,000.00	13,500.00	7,602.07	7,206.36
01 2410 211 002	PRINCIPAL HEALTH INSURANCE ELEM	14,000.00	13,500.00	7,602.00	7,206.43
01 2410 211 001 260	PRINCIPAL LIFE INSURANCE HS	25.00	20.00	11.12	10.78
01 2410 211 002 260	PRINCIPAL LIFE INSURANCE ELEM	25.00	20.00	11.07	10.78
01 2410 220 000	PRINCIPAL SUPPORT STAFF SOCIAL SECURITY	3,000.00	3,000.00	1,400.21	1,425.50
01 2410 221 001	PRINCIPAL SOCIAL SECURITY HS	4,500.00	4,000.00	2,071.56	2,029.65
01 2410 221 002	PRINCIPAL SOCIAL SECURITY ELEM	4,500.00	4,000.00	2,071.56	2,029.72

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2410 230 000	PRINCIPAL SUPPORT STAFF RETIREMENT	3,000.00	3,000.00	1,398.81	1,440.87
01 2410 231 001	PRINCIPAL RETIREMENT HS	4,500.00	4,000.00	2,090.97	2,037.35
01 2410 231 002	PRINCIPAL RETIREMENT ELEM	4,500.00	4,000.00	2,090.97	2,037.35
01 2410 237 000	PRINCIPAL INCREASED RETIREMENT	1,000.00	4,000.00	138.35	494.80
01 2410 237 001	PRINCIPAL INCREASED RETIREMENT HS	1,500.00	4,000.00	206.78	699.65
01 2410 237 002	PRINCIPAL INCREASED RETIREMENT ELEM	1,500.00	4,000.00	206.78	699.65
01 2410 330 000	PRINCIPAL TRAINING & DEVELOPMENT	1,000.00	500.00	80.00	60.00
01 2410 333 000	PRINCIPAL MILEAGE PAID TO STAFF	0.00	0.00	0.00	0.00
01 2410 334 000	OFFICE OF THE PRINCIPAL MILEAGE PAID OTHER	1,000.00	1,000.00	0.00	0.00
01 2410 382 000	PRINCIPAL DISTANCE EDUCATION	0.00	0.00	0.00	0.00
01 2410 580 000	PRINCIPAL TRAVEL	2,000.00	1,000.00	152.95	17.71
01 2410 610 000	PRINCIPAL GENERAL SUPPLIES	5,000.00	4,000.00	1,193.18	487.42
01 2410 810 000	PRINCIPAL DUES & FEES	2,000.00	1,000.00	40.00	125.00
01 2410 890 000	PRINCIPAL MISC EXPENSES	0.00	500.00	0.00	0.00
2410	OFFICE OF THE PRINCIPAL	237,100.00	232,080.00	118,064.10	119,708.57
2510	Fiscal Services				
01 2510 116 000	FISCAL SERVICES SALARIES	45,000.00	45,000.00	24,151.54	23,839.11
01 2510 116 000 295	FISCAL SERVICES UNUSED LEAVE PAYOUT	1,000.00	0.00	149.82	1,155.81
01 2510 216 000	FISCAL SERVICES HEALTH INSURANCE	28,000.00	27,000.00	15,256.03	14,412.79
01 2510 216 000 260	FISCAL SERVICES LIFE INSURANCE	50.00	40.00	22.14	21.56
01 2510 226 000	FISCAL SERVICES SOCIAL SECURITY	3,500.00	3,000.00	1,580.45	1,566.82
01 2510 226 000 295	FISCAL SERVICES UNUSED LEAVE SOCIAL SECURITY	0.00	0.00	11.46	88.42
01 2510 236 000	FISCAL SERVICES RETIREMENT	3,500.00	4,000.00	1,775.81	1,752.84
01 2510 237 000	FISCAL SERVICES INCREASED RETIREMENT	1,500.00	1,500.00	175.63	601.94
01 2510 315 000	FISCAL SERVICES ACCOUNTING & AUDITING	20,000.00	10,000.00	10,500.00	10,000.00
01 2510 330 000	FISCAL SERVICES TRAINING & DEVELOPMENT	500.00	500.00	0.00	0.00
01 2510 333 000	FISCAL SERVICES MILEAGE PAID TO STAFF	0.00	0.00	0.00	0.00
01 2510 340 000	FISCAL SERVICES OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 2510 382 000	FISCAL SERVICES DISTANCE EDUCATION	15,000.00	12,000.00	7,769.63	7,427.80
01 2510 440 000	FISCAL SERVICES RENTALS	2,000.00	2,000.00	0.00	0.00
01 2510 441 000	FISCAL SERVICES RENTALS OF LAND & BUILDINGS	0.00	0.00	0.00	0.00
01 2510 442 000	FISCAL SERVICES RENTALS OF EQUIP & VEHICLES	0.00	0.00	0.00	0.00
01 2510 531 000	FISCAL SERVICES POSTAGE	3,500.00	2,000.00	53.60	373.72
01 2510 580 000	FISCAL SERVICES TRAVEL	1,500.00	500.00	513.82	554.00
01 2510 610 000	FISCAL SERVICES GENERAL SUPPLIES	2,500.00	1,000.00	322.22	1,226.24
01 2510 643 000	FISCA SERVICES WEB/CLOUD BASED SOFTWARE	5,000.00	0.00	0.00	0.00
01 2510 810 000	FISCAL SERVICES DUES & FEES	1,000.00	500.00	367.00	325.00
01 2510 890 000	FISCAL SERVICES MISC EXPENSES	500.00	500.00	70.00	75.00
2510	Fiscal Services	134,050.00	109,540.00	62,719.15	63,421.05
2515	BUILDINGS & SITES				
01 2515 340 000	Buildings and Sites Contracted or Secure	0.00	0.00	0.00	0.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2515 610 000	Buildings and Sites Supplies	0.00	0.00	0.00	0.00
2515 BUILDINGS & SITES		0.00	0.00	0.00	0.00
2530 PRINTING, PUBLISHING & DUPLICATING SERVICES					
01 2530 550 000	PRINTING & BINDING	35,000.00	30,000.00	14,715.15	14,140.08
2530 PRINTING, PUBLISHING & DUPLICATING SERVICES		35,000.00	30,000.00	14,715.15	14,140.08
2570 PERSONNEL SERVICES-IN SERVICE TRAINING					
01 2570 330 000	PERSONNEL SERVICES EE TRAINING & DEVELOPMENT	0.00	0.00	0.00	0.00
2570 PERSONNEL SERVICES-IN SERVICE TRAINING		0.00	0.00	0.00	0.00
2610 OPERATION OF BUILDINGS					
01 2610 110 000	OPERATION OF BUILDINGS SUPPORT STAFF SALARIES	130,000.00	130,000.00	94,821.36	78,284.24
01 2610 110 000 295	OPERATION OF BUILDINGS UNUSED LEAVE	1,000.00	0.00	0.00	926.45
01 2610 116 000	OPERATION OF BUILDINGS SALARIES	65,000.00	60,000.00	0.00	18,625.62
01 2610 130 000	OPERATION OF BUILDINGS OVERTIME	6,500.00	7,500.00	4,009.42	3,914.81
01 2610 210 000	OPERATION OF BUILDINGS SUPPORT STAFF HEALTH INSURANCE	0.00	20,000.00	15,204.07	8,235.88
01 2610 210 000 260	OPERATION OF BUILDINGS SUPPORT STAFF LIFE INSURANCE	100.00	120.00	60.97	50.05
01 2610 216 000	OPERATION OF BUILDINGS HEALTH INSURANCE	28,000.00	20,000.00	0.00	6,164.32
01 2610 216 000 260	OPERATION OF BUILDINGS LIFE INSURANCE	50.00	40.00	0.00	12.32
01 2610 220 000	OPERATION OF BUILDINGS SUPPORT STAFF SOCIAL SECURITY	15,000.00	15,000.00	7,515.41	6,263.39
01 2610 220 000 295	OPERATION OF BUILDINGS UNUSED LEAVE SOCIAL SECURITY	0.00	0.00	0.00	70.87
01 2610 226 000	OPERATION OF BUILDINGS SOCIAL SECURITY	5,000.00	3,000.00	0.00	1,414.75
01 2610 230 000	OPERATION OF BUILDINGS SUPPORT STAFF RETIREMENT	15,000.00	10,000.00	6,970.09	5,735.49
01 2610 236 000	OPERATION OF BUILDINGS RETIREMENT	5,000.00	4,000.00	0.00	1,369.52
01 2610 237 000	OPERATION OF PLANT INCREASED RETIREMENT	4,500.00	4,500.00	689.36	2,439.87
01 2610 296 000	OPERATION OF BUILDINGS-OTHER EE BENEFITS	500.00	500.00	0.00	160.00
01 2610 340 000	OPERATION OF BUILDINGS OTHER PROFESSIONAL SERVICES	75,000.00	65,000.00	31,844.62	45,612.00
01 2610 382 000	OPERATION OF BUILDINGS DISTANCE EDUCATION	0.00	2,000.00	0.00	0.00
01 2610 410 000	OPERATION OF BUILDINGS UTILITY SERVICES	5,000.00	3,000.00	1,369.74	1,573.77
01 2610 410 001	OPERATION OF BUILDINGS UTILITY SERVICES HS	5,000.00	3,000.00	1,226.66	1,330.69
01 2610 410 002	OPERATION OF BUILDINGS UTILITY SERVICES ELEM	5,000.00	3,000.00	974.69	1,538.69
01 2610 420 000	OPERATION OF BUILDINGS CLEANING SERVICES	0.00	0.00	0.00	0.00
01 2610 430 000	REPAIRS & MAINT (DON'T USE)	0.00	0.00	0.00	0.00
01 2610 431 000	OPERATION OF BUILDINGS NON TECH REPAIRS & MAINTENANCE	10,000.00	8,000.00	5,496.11	5,193.91
01 2610 440 000	OPERATION OF BUILDINGS RENTALS OTHER	500.00	1,000.00	168.00	168.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2610 441 000	OPERATION OF BUILDINGS RENTALS OF LAND & BUILDINGS	0.00	0.00	0.00	0.00
01 2610 442 000	OPERATION OF BUILDINGS RENTALS OF EQUIP & VEHICLES	4,000.00	3,500.00	1,800.00	1,800.00
01 2610 450 000	OPERATION OF BUILDINGS CONSTRUCTION SERVICES	25,000.00	40,000.00	0.00	0.00
01 2610 520 000	OPERATION OF BUILDINGS INSURANCE (OTHER THAN EE BENEFITS)	80,000.00	75,000.00	81,704.00	72,756.00
01 2610 610 000	OPERATION OF BUILDINGS GENERAL SUPPLIES	125,000.00	80,000.00	63,848.23	58,587.65
01 2610 621 000	OPERATION OF BUILDINGS UTILITY ENERGY SERVICES	10,000.00	10,000.00	4,255.32	3,241.89
01 2610 621 001	OPERATION OF BUILDINGS UTILITY ENERGY SVCS HS	50,000.00	45,000.00	31,075.71	23,809.20
01 2610 621 002	OPERATION OF BUILDINGS UTILITY ENERGY SVCS ELEM	20,000.00	20,000.00	12,116.31	8,540.52
01 2610 622 000	ELECTRICITY (DON'T USE)	0.00	0.00	0.00	0.00
01 2610 622 001	ELECTRICITY HS (DON'T USE)	0.00	0.00	0.00	0.00
01 2610 622 002	ELECTRICITY ELEM (DON'T USE)	0.00	0.00	0.00	0.00
01 2610 626 000	OPERATION OF BUILDINGS FUELS	30,000.00	30,000.00	18,114.44	21,572.26
01 2610 650 000	OPERATION OF BUILDINGS TECHNOLOGY RELATED SUPPLIES < \$5,000	0.00	0.00	0.00	0.00
01 2610 731 000	OPERATION OF BUILDINGS MACHINERY	10,000.00	10,000.00	0.00	0.00
01 2610 733 000	OPERATION OF BUILDINGS FURNITURE & FIXTURES	0.00	50,000.00	0.00	3,898.05
01 2610 734 000	OPERATION OF BUILDINGS TECH RELATED HARDWARE > \$5,000	0.00	0.00	0.00	0.00
01 2610 739 000	OPERATION OF BUILDINGS OTHER EQUIPMENT	2,500.00	15,000.00	0.00	0.00
01 2610 810 000	OPERATION OF BUILDINGS DUES & FEES	0.00	0.00	0.00	0.00
2610	OPERATION OF BUILDINGS	732,650.00	738,160.00	383,264.51	383,290.21
2630	CARE & UPKEEP OF GROUNDS				
01 2630 110 000	GROUNDS SALARIES	7,500.00	10,000.00	85.07	2,578.36
01 2630 220 000	GROUNDS SOCIAL SECURITY	1,000.00	500.00	499.16	197.24
01 2630 230 000	GROUNDS RETIREMENT	1,000.00	500.00	0.00	169.24
01 2630 237 000	GROUNDS INCREASED RETIREMENT	500.00	200.00	0.00	58.12
01 2630 340 000	GROUNDS OTHER PROFESSIONAL SERVICES	15,000.00	10,000.00	2,170.00	2,371.00
01 2630 430 000	MAINT & REPAIRS (DON'T USE)	0.00	0.00	0.00	0.00
01 2630 431 000	GROUNDS NON TECHNOLOGY REPAIRS & MAINTENANCE	5,000.00	5,000.00	0.00	388.77
01 2630 610 000	GROUNDS GENERAL SUPPLIES	15,000.00	10,000.00	2,985.29	6,218.66
01 2630 626 000	GROUNDS FUELS	1,000.00	1,000.00	41.63	177.96
01 2630 731 000	GROUNDS MACHINERY	2,500.00	4,000.00	0.00	0.00
2630	CARE & UPKEEP OF GROUNDS	48,500.00	41,200.00	5,781.15	12,159.35
2650	VEHICLE OPERATION, MAINT & PURCH (NON STUDENT)				
01 2650 340 000	VEHICLE OPERATION NON PUPIL OTHER PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	39.95
01 2650 430 000	REPAIRS & MAINT (DON'T USE)	0.00	0.00	0.00	0.00
01 2650 431 000	NON PUPIL VEHICLE NON TECHNOLOGY REPAIRS & MAINTENANCE	1,000.00	1,000.00	206.71	0.00
01 2650 610 000	NON PUPIL VEHICLE GENERAL SUPPLIES	1,000.00	1,000.00	69.90	91.65
01 2650 626 000	NON PUPIL VEHICLE FUELS	0.00	0.00	0.00	0.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2650 731 000	NON PUPIL VEHICLE MACHINERY	0.00	0.00	0.00	0.00
01 2650 732 000	NON PUPIL VEHICLES VEHICLE	0.00	0.00	0.00	0.00
01 2650 810 000	NON PUPIL VEHICLE DUES & FEES	0.00	0.00	0.00	0.00
2650	VEHICLE OPERATION, MAINT & PURCH (NON STUDENT)	3,000.00	3,000.00	276.61	131.60
2660	SECURITY				
01 2660 340 000	SECURITY OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
2660	SECURITY	0.00	0.00	0.00	0.00
2710	VEHICLE OPERATION & PURCH-REGULAR EDUCATION				
01 2710 110 000	REG PUPIL OPERATION SALARIES	165,000.00	165,000.00	96,055.42	104,726.87
01 2710 110 000 295	REG PUPIL OPERATION UNUSED LEAVE	1,000.00	1,000.00	737.01	1,084.89
01 2710 150 000	VEHICLE OPERATION ADDITIONAL COMPENSATION	0.00	10,000.00	4,826.91	6,643.50
01 2710 151 000	VEHICLE OPERATION ADDITIONAL COMP-TEACHERS	0.00	0.00	0.00	0.00
01 2710 210 000	REG PUPIL OPERATION HEALTH INSURANCE	20,000.00	27,000.00	10,089.44	9,512.58
01 2710 210 000 260	REG PUPIL OPERATION LIFE INSURANCE	50.00	40.00	22.24	21.56
01 2710 220 000	REG PUPIL OPERATION SOCIAL SECURITY	15,000.00	15,000.00	7,413.77	8,282.02
01 2710 220 000 295	VEHICLE OPERATION UNUSED LEAVE SOCIAL SECURITY	0.00	0.00	56.38	82.99
01 2710 230 000	REG PUPIL OPERATION RETIREMENT	15,000.00	15,000.00	6,796.49	7,625.60
01 2710 237 000	REG PUPIL INCREASED RETIREMENT	5,000.00	5,000.00	672.17	2,618.70
01 2710 290 000	VEHICLE OPERATION OTHER EMPLOYEE BENEFITS	500.00	500.00	280.00	280.00
01 2710 333 000	VEHICLE OPERATION MILEAGE PAID TO STAFF	0.00	0.00	0.00	0.00
01 2710 340 000	REG PUPIL OPERATION OTHER PROFESSIONAL SERVICES	10,000.00	10,000.00	230.90	2,338.80
01 2710 382 000	REG PUPIL OPERATION DISTANCE EDUCATION	0.00	0.00	0.00	0.00
01 2710 580 000	REG PUPIL OPERATION TRAVEL	500.00	0.00	0.00	0.00
01 2710 610 000	REG PUPIL GENERAL SUPPLIES	10,000.00	10,000.00	4,638.71	2,836.93
01 2710 626 000	REG PUPIL FUELS	50,000.00	40,000.00	10,990.84	4,559.36
01 2710 732 000	REG PUPIL OPERATION VEHICLES	0.00	0.00	0.00	0.00
01 2710 733 000	REG PUPIL OPERATION FURNITURE & FIXTURES	0.00	0.00	0.00	0.00
01 2710 810 000	REG PUPIL OPERATION DUES & FEES	4,000.00	3,000.00	841.65	1,201.65
2710	VEHICLE OPERATION & PURCH-REGULAR EDUCATION	296,050.00	301,540.00	143,651.93	151,815.45
2712	VEHICLE OPERATION & PURCH-SCHOOL AGE SPED				
01 2712 110 000	SPED Transportation Salaries	0.00	0.00	0.00	0.00
01 2712 210 000	GROUP INSURANCE-NON INSTRUCTIONAL	0.00	0.00	0.00	0.00
01 2712 220 000	SPED Transportation Social Security	0.00	0.00	0.00	0.00
01 2712 230 000	SPED Transportation Retirement	0.00	0.00	0.00	0.00
01 2712 230 000 237	SchoolAgeSPEDTransp Inc Retirement	0.00	0.00	0.00	0.00
01 2712 231 000	SchoolAgeSPEDTransport-Retirement	0.00	0.00	0.00	0.00
01 2712 237 000	SPED Transportation Inc Retirement	0.00	0.00	0.00	0.00
01 2712 430 000	SPED Transportation Vehicle Repairs & Maint	0.00	0.00	0.00	0.00
01 2712 430 000 000	School Age SPED-Bus Repairs&Maintenance	0.00	0.00	0.00	0.00
01 2712 510 000	School Age SPED Transportation	0.00	0.00	0.00	0.00
01 2712 580 000	School Age SPED Mileage	0.00	0.00	0.00	0.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2712 620 000	SPED Transportation Fuel	0.00	0.00	0.00	0.00
2712	VEHICLE OPERATION & PURCH-SCHOOL AGE SPED	0.00	0.00	0.00	0.00
2713	VEHICLE OPERATION & PURCH-SPED AGES 3-5				
01 2713 332 000	MILEAGE TO PARENTS	0.00	1,000.00	0.00	0.00
2713	VEHICLE OPERATION & PURCH-SPED AGES 3-5	0.00	1,000.00	0.00	0.00
2730	VEHICLE SERVICING & MAINT-REGULAR EDUCATION				
01 2730 340 000	REGULAR EDUC VEHICLE OTHER PROFESSIONAL SERVICES	500.00	0.00	6,375.95	10.00
01 2730 431 000	REGULAR EDUC VEHICLE NON TECHNOLOGY REPAIRS & MAINTENANCE	20,000.00	5,000.00	14,697.17	3,744.07
01 2730 610 000	REGULAR EDUC VEHICLE GENERAL SUPPLIES	5,000.00	15,000.00	1,825.67	0.00
01 2730 626 000	REGULAR EDUC VEHICLE FUELS	500.00	500.00	2,769.31	0.00
2730	VEHICLE SERVICING & MAINT-REGULAR EDUCATION	26,000.00	20,500.00	25,668.10	3,754.07
3300	COMMUNITY SERVICE OPERATIONS-NON INSTRUCTIONAL				
01 3300 610 002	COMMUNITY SERVICE OPERATIONS SUPPLIES	0.00	0.00	0.00	0.00
3300	COMMUNITY SERVICE OPERATIONS-NON INSTRUCTIONAL	0.00	0.00	0.00	0.00
3535	HIGH ABILITY LEARNERS				
01 3535 340 000	HIGH ABILITY LEARNERS OTHER PROFESSIONAL SERVICES	0.00	0.00	1,000.00	0.00
01 3535 580 000	HIGH ABILITY LEARNERS TRAVEL	0.00	0.00	0.00	0.00
01 3535 580 001	HIGH ABILITY LEARNERS TRAVEL HS	0.00	0.00	0.00	0.00
01 3535 610 000	HIGH ABILITY LEARNERS GENERAL SUPPLIES	500.00	500.00	167.00	0.00
01 3535 610 001	HIGH ABILITY LEARNERS GENERAL SUPPLIES HS	1,000.00	0.00	72.00	154.00
01 3535 810 000	HIGH ABILITY LEARNERS DUES & FEES	0.00	2,000.00	0.00	1,000.00
01 3535 810 001	HIGH ABILITY LEARNERS DUES & FEES HS	2,000.00	1,000.00	385.00	0.00
01 3535 810 002	HIGH ABILITY LEARNERS DUES & FEES ELEM	0.00	0.00	0.00	0.00
3535	HIGH ABILITY LEARNERS	3,500.00	3,500.00	1,624.00	1,154.00
3551	CAREER EDUCATION				
01 3551 580 000	Career Education Lodging	0.00	0.00	0.00	0.00
01 3551 610 000	Career Education Supplies	0.00	0.00	1,967.98	2,609.99
01 3551 731 001	CAREER EDUCATION MACHINERY	0.00	0.00	0.00	0.00
3551	CAREER EDUCATION	0.00	0.00	1,967.98	2,609.99
3552	School Safety & Security				
01 3552 340 000	School Safety & Security Other Professional Svcs	0.00	0.00	18,470.40	0.00
01 3552 610 000	School Safety & Security Supplies	0.00	0.00	52,348.57	0.00
3552	School Safety & Security	0.00	0.00	70,818.97	0.00
5000	DEBT SERVICES				
01 5000 831 000	REDEMPTION OF PRINCIPAL	0.00	0.00	0.00	0.00
5000	DEBT SERVICES	0.00	0.00	0.00	0.00
6200	TITLE I, PART A ESEA/ESSA IMPR BASIC PROGRAMS				
01 6200 111 002	Title I NCLB Regular Salaries	50,000.00	70,000.00	30,075.50	29,880.34
01 6200 113 002	Reg Employee Substitutes	0.00	100.00	0.00	0.00
01 6200 123 002	Substitute Salaries	1,500.00	2,000.00	962.50	1,200.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 6200 211 002	Title I NCLB Health Insurance	21,000.00	27,000.00	11,889.57	11,270.77
01 6200 211 002 260	Title I NCLB Life Insurance	50.00	40.00	17.36	16.87
01 6200 221 002	Title I NCLB Social Security	3,800.00	4,000.00	2,289.77	2,222.50
01 6200 223 002	Social Security-Substitutes	500.00	250.00	73.63	91.81
01 6200 231 002	Title I NCLB Retirement	3,800.00	4,000.00	2,211.37	2,197.02
01 6200 231 002 237	TEACH/PROF STAFF INCR RETIREMENT	0.00	0.00	0.00	0.00
01 6200 233 002	RETIREMENT-SUBSTITUTES	0.00	0.00	0.00	0.00
01 6200 237 002	Title I NCLB Increased Retirement	1,000.00	1,500.00	218.68	754.53
01 6200 330 002	Training & Development	350.00	250.00	60.00	60.00
01 6200 340 002	Title I Other Professional Services	1,000.00	750.00	667.00	683.00
01 6200 395 002	Title I Subawards/Subcontracts	0.00	0.00	0.00	0.00
01 6200 610 002	Title I NCLB Supplies	2,000.00	4,000.00	546.32	127.12
01 6200 643 002	Title I Web/Cloud Based Software	0.00	0.00	74.97	0.00
6200	TITLE I, PART A ESEA/ESSA IMPR BASIC PROGRAMS	85,000.00	113,890.00	49,086.67	48,503.96
6301	Comp Literacy State Development Grant				
01 6301 330 001	CLSD Grant Training & Development HS	0.00	0.00	180.00	0.00
01 6301 330 002	CLSD Grant Training & Development Elem	0.00	0.00	0.00	0.00
01 6301 340 001	CLSD Other Professional Services HS	0.00	0.00	8,760.00	0.00
01 6301 340 002	CLSD Other Professional Services Elem	0.00	0.00	9,595.00	0.00
01 6301 610 002	CLSD Supplies Preschool	0.00	0.00	4,515.00	0.00
01 6301 643 001	CLSD Web/Cloud Based Software	0.00	0.00	412.50	0.00
01 6301 643 002	CLSD WEB/CLOUD BASED SOFTWARE ELEM	0.00	0.00	3,435.00	0.00
01 6301 650 000	CLSD Technology Supplies <5,000	0.00	0.00	3,898.00	0.00
01 6301 810 002	CLSD Dues & Fees Elem	0.00	0.00	2,100.00	0.00
6301	Comp Literacy State Development Grant	0.00	0.00	32,895.50	0.00
6310	TITLE II, PART A ESSA TCHR QUAL GRANTS				
01 6310 330 000	Title II, Part A NCLB Teacher Quality Gr	0.00	0.00	0.00	0.00
01 6310 580 000	Title II, Part A NCLB Teacher Quality Gr	0.00	0.00	0.00	0.00
6310	TITLE II, PART A ESSA TCHR QUAL GRANTS	0.00	0.00	0.00	0.00
6404	IDEA PART B BASE ALLOCATION BIRTH TO 4				
01 6404 340 000	IDEA Base Preschool Contracted or Secu	0.00	0.00	0.00	0.00
01 6404 562 000	IDEA Tuition Paid to Other Districts SPED	0.00	0.00	0.00	0.00
01 6404 562 001	TUITION PD OTH DIST SPED HS	0.00	0.00	0.00	0.00
01 6404 562 002	TUITION PD OTH DIST SPED-ELEM	0.00	0.00	0.00	0.00
6404	IDEA PART B BASE ALLOCATION BIRTH TO 4	0.00	0.00	0.00	0.00
6406	IDEA PRESCHOOL BASE ALLOCATION				
01 6406 562 000	TUITION PD OTH DIST SP ED	0.00	0.00	0.00	0.00
01 6406 591 000	SVCS PURCHASED FROM OTHER DIST OR ESU	5,000.00	0.00	0.00	0.00
6406	IDEA PRESCHOOL BASE ALLOCATION	5,000.00	0.00	0.00	0.00
6408	IDEA PART B BASE & ENROLLMENT BIRTH - 21				
01 6408 591 000	SVCS PURCHASED FROM OTHER DIST OR ESU	35,000.00	0.00	0.00	0.00
01 6408 591 002	Services Purchased from ESU Elem	25,000.00	0.00	0.00	0.00
6408	IDEA PART B BASE & ENROLLMENT BIRTH - 21	60,000.00	0.00	0.00	0.00
6410	IDEA ENROLLMENT/POVERTY				
01 6410 111 000	IDEA SPED Salaries	0.00	0.00	0.00	0.00
01 6410 200 000	IDEA SPED Benefits	0.00	0.00	0.00	0.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 6410 211 000	GROUP INSURANCE-TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6410 221 000	SOCIAL SECURITY-TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6410 231 000	RETIREMENT-TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6410 231 000 237	TEACH/PROF STAFF INCR RETIREMENT	0.00	0.00	0.00	0.00
01 6410 291 000	Other Employee Benefits Teacher/Prof Sta	0.00	0.00	0.00	0.00
01 6410 340 000	IDEA SPED Contracted or Secured Services	0.00	0.00	0.00	0.00
6410	IDEA ENROLLMENT/POVERTY	0.00	0.00	0.00	0.00
6421	IDEA PART B BASE & ENROLLMENT ALLOCATION				
01 6421 591 001	IDEA Svcs Purch from ESU HS	0.00	0.00	0.00	0.00
01 6421 591 002	IDEA Svcs Purch from ESU Elem	0.00	0.00	0.00	0.00
6421	IDEA PART B BASE & ENROLLMENT ALLOCATION	0.00	0.00	0.00	0.00
6422	IDEA PRESCHOOL BASE & ENROLLMENT AGES 3-5				
01 6422 591 000	IDEA Preschool Svcs Purchased	0.00	0.00	0.00	0.00
6422	IDEA PRESCHOOL BASE & ENROLLMENT AGES 3-5	0.00	0.00	0.00	0.00
6969	Title IV, Part A ESSA Student Support & Academic Enrichment Grants				
01 6969 490 000	Title IV Other Purchased Property Svcs	0.00	0.00	0.00	0.00
6969	Title IV, Part A ESSA Student Support & Academic Enrichment Grants	0.00	0.00	0.00	0.00
6992	REAP				
01 6992 340 000	REAP Other Professional Services	0.00	0.00	3,725.00	0.00
01 6992 650 000	REAP Technology Supplies <5000	28,000.00	30,000.00	22,319.00	0.00
01 6992 735 000	REAP Computer Hardware > 5000/item	0.00	0.00	0.00	0.00
6992	REAP	28,000.00	30,000.00	26,044.00	0.00
6996	CARES ESSER I				
01 6996 110 000	CARES Salaries-Non Instructional	0.00	0.00	0.00	0.00
01 6996 112 002	CARES Salaries Aides & Assistants	0.00	0.00	0.00	0.00
01 6996 210 000	Health Insurance-Non Instructional	0.00	0.00	0.00	0.00
01 6996 220 000	CARES Social Security	0.00	0.00	0.00	0.00
01 6996 221 002	CARES Social Security Teachers	0.00	0.00	0.00	0.00
01 6996 222 002	CARES Social Security Aides & Assist.	0.00	0.00	0.00	0.00
01 6996 230 000	CARES Retirement	0.00	0.00	0.00	0.00
01 6996 231 002	CARES Retirement Teachers	0.00	0.00	0.00	0.00
01 6996 232 002	CARES Retirement Aides & Assistants	0.00	0.00	0.00	0.00
01 6996 237 000	CARES Inc Retirement	0.00	0.00	0.00	0.00
01 6996 237 002	CARES Inc Retirement Teachers	0.00	0.00	0.00	0.00
01 6996 610 000	CARES Supplies	0.00	0.00	0.00	0.00
01 6996 650 000	SOFTWARE LICENSE, RENEWALS & SUPPLIES	0.00	0.00	0.00	0.00
6996	CARES ESSER I	0.00	0.00	0.00	0.00
6997	CRRSA ESSER II				
01 6997 110 000	ESSER II Salaries - Non-Instructional	0.00	0.00	0.00	0.00
01 6997 111 002	ESSER II Salaries-Teachers	0.00	0.00	0.00	0.00
01 6997 210 000 260	ESSER II Non-Instructional Life Insurance	0.00	0.00	0.00	0.00
01 6997 210 002 260	ESSER II Life Insurance	0.00	0.00	0.00	0.00
01 6997 211 002	ESSER II Health Insurance	0.00	0.00	0.00	0.00
01 6997 211 002 260	CARES II Life Insurance	0.00	0.00	0.00	0.00
01 6997 220 000	ESSER II Non-Instructional Social Security	0.00	0.00	0.00	0.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 6997 221 002	ESSER II Social Security	0.00	0.00	0.00	0.00
01 6997 230 000	ESSER II Non-Instructional Retirement	0.00	0.00	0.00	0.00
01 6997 231 002	ESSER II Retirement	0.00	0.00	0.00	0.00
01 6997 237 000	ESSER II Non-Instructional Inc Retirement	0.00	0.00	0.00	0.00
01 6997 237 002	ESSER II Increased Retirement	0.00	0.00	0.00	0.00
01 6997 340 000	ESSER II Contracted Service	0.00	0.00	0.00	0.00
01 6997 340 001	ESSER II Contracted Service Secondary	0.00	0.00	0.00	0.00
01 6997 340 002	ESSER II Contracted Service Elementary	0.00	0.00	0.00	0.00
01 6997 610 002	ESSER II Supplies	0.00	0.00	0.00	0.00
01 6997 650 000	ESSER II SOFTWARE	0.00	0.00	0.00	0.00
6997	CRRSA ESSER II	0.00	0.00	0.00	0.00
6998	ARP ESSER III				
01 6998 110 000	ESSER III Non-Instructional Salaries	0.00	0.00	0.00	0.00
01 6998 111 002	ESSER III Teacher Salaries	0.00	0.00	0.00	0.00
01 6998 210 000 260	ESSER III Non-Instructional Life Insurance	0.00	0.00	0.00	0.00
01 6998 211 002	ESSER III HEALTH INSURANCE	0.00	0.00	0.00	0.00
01 6998 211 002 260	ESSER III LIFE INSURANCE	0.00	0.00	0.00	0.00
01 6998 220 000	ESSER III Non-Instructional Social Security	0.00	0.00	0.00	0.00
01 6998 221 002	ESSER III SOCIAL SECURITY	0.00	0.00	0.00	0.00
01 6998 230 000	ESSER III Non-Instructional Retirement	0.00	0.00	0.00	0.00
01 6998 231 002	ESSER III RETIREMENT	0.00	0.00	0.00	0.00
01 6998 237 000	ESSER III Non-Instructional Inc Retirement	0.00	0.00	0.00	0.00
01 6998 237 002	ESSER III INCREASED RETIREMENT	0.00	0.00	0.00	0.00
01 6998 340 000	ESSER III Contracted Services District	0.00	0.00	0.00	0.00
01 6998 340 001	ESSER III Contracted Services HS	0.00	750.00	0.00	750.00
01 6998 340 002	ESSER III Contracted Services Elem	0.00	750.00	0.00	750.00
01 6998 643 000	ESSER III Web/Cloud Based Software	0.00	0.00	0.00	0.00
01 6998 650 000	ESSER III Software License, Renewals & Supplies	0.00	0.00	0.00	0.00
01 6998 732 000	ESSER III Vehicle Acquisition	0.00	0.00	0.00	0.00
6998	ARP ESSER III	0.00	1,500.00	0.00	1,500.00
8000	TRANSFERS (OUTGOING)				
01 8000 912 000	TRANSFER TO LUNCH FUND	0.00	0.00	0.00	0.00
01 8000 913 000	Transfers (Outgoing)-Activities Fund	125,000.00	125,000.00	46,439.80	30,000.00
8000	TRANSFERS (OUTGOING)	125,000.00	125,000.00	46,439.80	30,000.00
01	GENERAL FUND	5,975,575.00	5,637,650.00	2,880,040.92	2,744,160.70

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
02	Depreciation				
2710	VEHICLE OPERATION & PURCH-REGULAR EDUCATION				
02 2710 732 000	VEHICLES	0.00	0.00	64,250.00	0.00
2710	VEHICLE OPERATION & PURCH-REGULAR EDUCATION	0.00	0.00	64,250.00	0.00
2900	OTHER SUPPORT SERVICES				
02 2900 732 000	VEHICLE ACQUISITION	330,558.00	315,279.00	0.00	0.00
2900	OTHER SUPPORT SERVICES	330,558.00	315,279.00	0.00	0.00
8000	TRANSFERS (OUTGOING)				
02 8000 911 000	Transfer to General Fund (Outgoing)	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	0.00	0.00	0.00	0.00
02	Depreciation	330,558.00	315,279.00	64,250.00	0.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
03	Employee Benefits				
2900	OTHER SUPPORT SERVICES				
03 2900 280 000	HEALTH INS DED - NON INSTRUCTIONAL	0.00	0.00	3,587.45	1,379.18
03 2900 281 000	Health Ins Deductibles-Teachers/Prof Sta	70,000.00	70,000.00	12,895.13	24,850.41
03 2900 285 000	HEALTH INS DED - SUPERINTENDENT	0.00	0.00	0.00	0.00
03 2900 286 000	HEALTH INS DED - PROF NON CERTIFICATED	0.00	0.00	0.00	0.00
2900	OTHER SUPPORT SERVICES	<u>70,000.00</u>	<u>70,000.00</u>	<u>16,482.58</u>	<u>26,229.59</u>
03	Employee Benefits	<u>70,000.00</u>	<u>70,000.00</u>	<u>16,482.58</u>	<u>26,229.59</u>

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
05	Activity				
2900	OTHER SUPPORT SERVICES				
05 2900 340 000 107	Secondary Athletics Professional Services	0.00	0.00	444.25	0.00
05 2900 350 000 135	HS STUDENT COUNCIL TECHNICAL SERVICES	0.00	0.00	0.00	0.00
05 2900 352 000 107	SECONDARY ACTIVITIES OTHER SERVICES	0.00	0.00	20,452.50	22,673.80
05 2900 352 000 117	GIRLS BASKETBALL OTHER TECHNICAL SVCS	0.00	0.00	0.00	0.00
05 2900 352 000 156	CLASS OF 2027 OTHER TECHNICAL SERVICES	0.00	0.00	550.00	0.00
05 2900 440 000 107	Secondary Athletics/Activities Rentals	0.00	0.00	0.00	0.00
05 2900 580 000 103	GENERAL ACTIVITIES TRAVEL EXPENSE	0.00	0.00	0.00	0.00
05 2900 580 000 107	SECONDARY ACTIVITIES TRAVEL	0.00	0.00	2,092.90	7,209.27
05 2900 580 000 113	Wrestling Travel Expense	0.00	0.00	0.00	(54.84)
05 2900 580 000 138	SKILLS USA TRAVEL EXPENSE	0.00	0.00	0.00	0.00
05 2900 580 000 143	FFA TRAVEL EXPENSE	0.00	0.00	139.00	5,942.00
05 2900 580 000 170	MUSIC TRAVEL EXPENSE	0.00	0.00	0.00	0.00
05 2900 610 000	Other Pupil Support	0.00	0.00	0.00	0.00
05 2900 610 000 103	General Activities Expense	0.00	0.00	4,607.38	4,213.23
05 2900 610 000 107	Secondary Athletic Activities Expense	336,811.11	329,561.00	12,366.40	13,895.75
05 2900 610 000 111	Concessions Activities Expense	0.00	0.00	934.19	11,276.33
05 2900 610 000 112	Vending Machine Activity Expense	0.00	0.00	0.00	403.92
05 2900 610 000 113	HS Wrestling Activity Expense	0.00	0.00	1,830.35	0.00
05 2900 610 000 115	Volleyball Activities Expense	0.00	0.00	30.00	612.00
05 2900 610 000 117	Girls Basketball Activity Expense	0.00	0.00	680.39	1,170.13
05 2900 610 000 118	HS Football Activity Expense	0.00	0.00	230.92	795.29
05 2900 610 000 124	STEM Lab Activities Expense	0.00	0.00	1,057.76	0.00
05 2900 610 000 125	Staff Apparel Activities Expense	0.00	0.00	0.00	531.67
05 2900 610 000 126	Leader of the Pack/Teacher of the Month	0.00	0.00	0.00	0.00
05 2900 610 000 128	Dance Team Activities Expense	0.00	0.00	4,336.76	5,381.31
05 2900 610 000 134	Greenhouse Supply Expense	0.00	0.00	0.00	0.00
05 2900 610 000 135	Student Council Activities Expense	0.00	0.00	1,022.21	973.96
05 2900 610 000 136	Yearbook Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 000 137	Elementary Student Council Activity Expense	0.00	0.00	302.22	267.08
05 2900 610 000 138	Skills USA Club Activities Expense	0.00	0.00	48.44	68.88
05 2900 610 000 139	Golf Activity Expense	0.00	0.00	0.00	0.00
05 2900 610 000 140	Student Need Activity Expense	0.00	0.00	455.13	96.00
05 2900 610 000 141	National Honor Society Activities Expens	0.00	0.00	0.00	0.00
05 2900 610 000 142	Fitness Facility Activity Expense	0.00	0.00	1,032.90	1,680.00
05 2900 610 000 143	FFA Activities Expense	0.00	0.00	16,662.75	18,986.84
05 2900 610 000 149	Head Coach Boy's Track Activities Expens	0.00	0.00	0.00	0.00
05 2900 610 000 150	Class of 2018 Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 000 151	Class of 2025 Activity Expense	0.00	0.00	0.00	599.40
05 2900 610 000 152	Boys Basketball Activity Expense	0.00	0.00	1,487.40	525.00
05 2900 610 000 153	Class of 2017 Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 000 154	Class of 2026 Activity Expense	0.00	0.00	899.10	423.52
05 2900 610 000 156	Class of 2027 Supplies	0.00	0.00	2,131.23	0.00
05 2900 610 000 157	Class of 2028 Supplies	0.00	0.00	0.00	0.00
05 2900 610 000 158	Class of 2029 Supplies	0.00	0.00	0.00	0.00
05 2900 610 000 159	Class of 2030 Supplies	0.00	0.00	0.00	0.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
05 2900 610 000 160	Class of 2019 Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 000 162	Class of 2020 Activity Expense	0.00	0.00	0.00	0.00
05 2900 610 000 165	NY Trip Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 000 166	Class of 2021 Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 000 167	Class of 2022 Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 000 168	Class of 2023 Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 000 169	Class of 2024 Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 000 170	Music Activities Expense	0.00	0.00	1,115.30	908.80
05 2900 610 000 171	Elementary Art Club Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 002 171	Elementary Art Club Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 000 173	Ice Cream Machine Activity Expense	0.00	0.00	0.00	588.65
05 2900 610 000 176	Laptop Usage Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 000 181	ONE ACT ACTIVITY EXPENSE	0.00	0.00	1,650.05	546.75
05 2900 610 000 184	Circle of Friends Activities Expense	0.00	0.00	0.00	0.00
05 2900 610 000 185	BackPackProgram/Coyote Cupboard Supplies	0.00	0.00	0.00	0.00
05 2900 610 000 186	Spanish Club Expense	0.00	0.00	0.00	0.00
05 2900 610 000 187	YLCC Expense	0.00	0.00	0.00	0.00
05 2900 610 000 190	Youth Volleyball Activity Expense	0.00	0.00	0.00	0.00
05 2900 610 000 191	Youth Basketball Activity Expense	0.00	0.00	0.00	0.00
05 2900 640 000 103	GENERAL ACTIVITIES BOOKS & PERIODICALS	0.00	0.00	0.00	0.00
05 2900 643 000 107	Secondary Athletics/Activities Web Base Software	0.00	0.00	0.00	0.00
05 2900 731 000 143	FFA Machinery	0.00	0.00	0.00	0.00
05 2900 810 000 103	GENERAL ACTIVITIES DUES & FEES	0.00	0.00	539.30	567.25
05 2900 810 000 107	SECONDARY ACTIVITIES DUES & FEES	0.00	0.00	3,381.60	3,328.40
05 2900 810 000 113	WRESTLING DUES & FEES	0.00	0.00	700.00	525.00
05 2900 810 000 117	GIRLS BASKETBALL DUES & FEES	0.00	0.00	0.00	0.00
05 2900 810 000 118	HS Football Dues & Fees	0.00	0.00	0.00	0.00
05 2900 810 000 138	SKILLS USA DUES & FEES	0.00	0.00	2,672.00	1,900.00
05 2900 810 000 143	FFA DUES & FEES	0.00	0.00	1,278.00	3,633.00
05 2900 810 000 165	NY/DC Dues & Fees	0.00	0.00	44,376.00	0.00
05 2900 810 000 170	Music Dues & Fees	0.00	0.00	240.00	0.00
05 2900 890 000 103	GENERAL ACTIVITIES MISC EXPENDITURES	0.00	0.00	0.00	6.50
05 2900 890 000 107	SECONDARY ACTIVITIES MISC EXPENDITURES	0.00	0.00	2,873.38	1,724.00
05 2900 890 000 111	Concessions Misc Expenses	0.00	0.00	441.32	0.00
05 2900 890 000 173	Ice Cream Machine Misc Expenses	0.00	0.00	199.82	0.00
05 2900 890 000 199	Coyote Savings Bank Expense	0.00	0.00	0.00	0.00
2900	OTHER SUPPORT SERVICES	336,811.11	329,561.00	133,260.95	111,398.89
3200	ENTERPRISE OPERATIONS				
05 3200 610 000 111	CONCESSION STAND SUPPLIES	0.00	0.00	28,713.74	8,614.00
05 3200 610 000 112	VENDING MACHINE SUPPLIES	0.00	0.00	1,019.30	1,187.91
05 3200 610 000 138	SKILLS USA SUPPLIES	0.00	0.00	0.00	0.00
05 3200 610 000 143	FFA SUPPLIES	0.00	0.00	0.00	0.00
05 3200 610 000 156	Class of 2027 Enterprise Supplies	0.00	0.00	0.00	0.00
05 3200 610 000 157	Class of 2028 Enterprise Supplies	0.00	0.00	0.00	0.00
05 3200 610 000 158	Class of 2029 Enterprise Supplies	0.00	0.00	0.00	0.00
05 3200 610 000 159	Class of 2030 Enterprise Supplies	0.00	0.00	0.00	0.00

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
05 3200 610 000 173	ICE CREAM MACHINE SUPPLIES	0.00	0.00	1,858.35	1,322.68
05 3200 890 000 111	CONCESSIONS ENTERPRISE MISC EXPENSES	0.00	0.00	0.00	800.00
05 3200 890 000 173	ICE CREAM MACHINE ENTERPRISE MISC EXPENSES	0.00	0.00	0.00	100.00
3200	ENTERPRISE OPERATIONS	0.00	0.00	31,591.39	12,024.59
05	Activity	336,811.11	329,561.00	164,852.34	123,423.48

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
06	LUNCH FUND				
3100	FOOD SERVICE OPERATIONS				
06 3100 332 000	MILEAGE PAID TO PARENTS	0.00	0.00	0.00	126.42
06 3100 340 000	Food Service Contracted or Secured	250,000.00	321,022.00	170,448.51	178,585.47
06 3100 610 000	Food Service Supplies	20,000.00	0.00	1,006.51	13,794.39
06 3100 630 000	Food Service Food	10,000.00	0.00	2,511.74	2,170.80
06 3100 733 000	Food Service Furniture and Equipment	48,000.00	0.00	2,671.09	77,334.15
06 3100 890 000	Food Service Other Misc. Expenses	0.00	0.00	0.00	0.00
3100	FOOD SERVICE OPERATIONS	<u>328,000.00</u>	<u>321,022.00</u>	<u>176,637.85</u>	<u>272,011.23</u>
8000	TRANSFERS (OUTGOING)				
06 8000 911 000	Transfers (Outgoing) To General	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
06	LUNCH FUND	<u>328,000.00</u>	<u>321,022.00</u>	<u>176,637.85</u>	<u>272,011.23</u>

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
07	Bond Fund				
5000	DEBT SERVICES				
07 5000 831 000	REDEMPTION OF PRINCIPAL	0.00	0.00	0.00	0.00
07 5000 832 000	DEBT SERVICE INTEREST LONG TERM	0.00	0.00	0.00	0.00
5000	DEBT SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
8000	TRANSFERS (OUTGOING)				
07 8000 911 000	TRANSFERS TO THE GENERAL FUND	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
07	Bond Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
08	Special Building Fund				
2515	BUILDINGS & SITES				
08 2515 720 000 000	Bldg & Sites - Bldg Acquisition&Imprvmt	0.00	0.00	0.00	0.00
2515	BUILDINGS & SITES	0.00	0.00	0.00	0.00
2710	VEHICLE OPERATION & PURCH-REGULAR EDUCATION				
08 2710 732 000	VEHICLE ACQUISITION	0.00	0.00	0.00	0.00
2710	VEHICLE OPERATION & PURCH-REGULAR EDUCATION	0.00	0.00	0.00	0.00
4700	BUILDING IMPROVEMENTS				
08 4700 340 000	Operation of Plant Contracted or Secured	0.00	0.00	0.00	0.00
08 4700 442 000	RENTALS OF EQUIPMENT & VEHICLES	0.00	0.00	0.00	0.00
08 4700 450 000	Special Building Construction Services	0.00	0.00	0.00	0.00
08 4700 610 000	SUPPLIES	0.00	0.00	309.09	0.00
4700	BUILDING IMPROVEMENTS	0.00	0.00	309.09	0.00
4900	OTHER FACILITIES ACQUISITION & CONSTRUCTION				
08 4900 340 000	Contracted/Secured Services	1,271,594.00	1,146,070.00	4,671.39	0.00
08 4900 442 000	RENTALS OF EQUIPMENT & VEHICLES	0.00	0.00	100.00	0.00
08 4900 610 000	Supplies	0.00	0.00	7,814.35	11,883.49
4900	OTHER FACILITIES ACQUISITION & CONSTRUCTION	1,271,594.00	1,146,070.00	12,585.74	11,883.49
08	Special Building Fund	1,271,594.00	1,146,070.00	12,894.83	11,883.49

Comparison Report by Function

March 2025 - March 2026

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
09	QCPUF				
5000	DEBT SERVICES				
09 5000 831 000	REDEMPTION OF PRINCIPAL	0.00	0.00	0.00	0.00
09 5000 832 000	DEBT SERVICE INTEREST LONG TERM	0.00	0.00	0.00	0.00
09 5000 833 000	Bond Issuance & Other Bond Related Costs	0.00	0.00	0.00	0.00
5000	DEBT SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
8000	TRANSFERS (OUTGOING)				
09 8000 911 000	TRANSFERS TO THE GENERAL FUND	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
09	QCPUF	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Comparison Report by Function

March 2025 - March 2026

Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
8,312,538.11	7,819,582.00	3,315,158.52	3,177,708.49

Cash Flow Report

March 2026

Fund Number		Beginning Cash	Revenues	Expenses	Payables Change	Ending Cash
01	GENERAL FUND	2,071,869.16	876,495.74	(375,718.43)	976.86	2,573,623.33
02	Depreciation	101,029.23	0.00	0.00	0.00	101,029.23
03	Employee Benefits	259.45	10,000.00	(2,728.21)	0.00	7,531.24
05	Activity	122,420.81	33,316.90	(12,845.76)	0.00	140,984.31
06	LUNCH FUND	17,713.27	21,855.91	(24,336.25)	0.00	15,232.93
08	Special Building Fund	1,362,240.25	20,029.70	0.00	0.00	1,382,269.95
Grand Total:		<u>3,675,532.17</u>	<u>961,698.25</u>	<u>(415,628.65)</u>	<u>976.86</u>	<u>4,220,670.99</u>

Activity Fund Balance Report - Summary - Exclude Encumbrances
03/2026 - 03/2026
March 2026

Fund: 05 Activity

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0103	General Activity Fund Balance	3,812.22	595.02	220.87	0.00	3,438.07
05 704 0104	JH Volleyball Fund Balance	218.76	0.00	0.00	0.00	218.76
05 704 0107	Secondary Athletics Activity Fund Balanc	5,974.24	3,034.90	16,576.32	0.00	19,515.66
05 704 0111	Concessions Activity Fund Balance	16,989.63	4,221.13	2,999.50	0.00	15,768.00
05 704 0112	Vending Machine Fund Balance	364.70	0.00	527.50	0.00	892.20
05 704 0113	HS Wrestling Fund Balance	1,552.58	99.00	0.00	0.00	1,453.58
05 704 0115	Volleyball Activity Fund Balance	1,014.45	0.00	0.00	0.00	1,014.45
05 704 0117	Girls Basketball Activity Fund Bala	1,971.97	0.00	0.00	0.00	1,971.97
05 704 0118	HS Football Fund Balance	5,554.46	0.00	0.00	0.00	5,554.46
05 704 0119	A-M Fellowship Activity Fund Balance	416.07	0.00	0.00	0.00	416.07
05 704 0124	STEM Lab Fund Balance	545.25	0.00	0.00	0.00	545.25
05 704 0125	Staff Apparel Activity Fund Balance	1,019.14	0.00	0.00	0.00	1,019.14
05 704 0126	Leader of the Pack/Teacher of the Month	664.85	0.00	0.00	0.00	664.85
05 704 0128	HS Dance Team Activity Fund Balance	2,102.75	0.00	0.00	0.00	2,102.75
05 704 0134	Greenhouse Activities	15,000.00	0.00	0.00	0.00	15,000.00
05 704 0135	HS Student Council Activity Fund Balance	1,578.46	0.00	0.00	0.00	1,578.46
05 704 0136	Yearbook Activity Fund Balance	2,144.77	0.00	55.00	0.00	2,199.77
05 704 0137	Elementary Student Council Fund Balance	754.14	38.54	0.00	0.00	715.60
05 704 0138	Skills USA Club Fund Balance	13,747.86	1,108.44	0.00	0.00	12,639.42
05 704 0139	Golf Fund Balance	29.73	0.00	0.00	0.00	29.73
05 704 0140	Student Need Activity Receipts	3,278.94	224.99	0.00	0.00	3,053.95
05 704 0141	National Honor Society Activity Fund Bal	3,029.75	0.00	0.00	0.00	3,029.75
05 704 0142	Fitness Facility Fund Balance	68.23	0.00	0.00	0.00	68.23
05 704 0143	FFA Activity Fund Balance	4,617.91	340.94	2,366.00	0.00	6,642.97
05 704 0150	Class of 2018 Activity Fund Balance	1,491.76	0.00	0.00	0.00	1,491.76
05 704 0151	Class of 2025 Activity Fund Balance	1,709.03	0.00	0.00	0.00	1,709.03
05 704 0152	Boys Basketball Fund Balance	6.60	0.00	0.00	0.00	6.60
05 704 0154	Class of 2026 Fund Balance	704.23	99.90	0.00	0.00	604.33
05 704 0156	Class of 2027 Fund Balance	6,962.47	2,681.23	0.00	0.00	4,281.24
05 704 0157	Class of 2028 Fund Balance	4,841.00	0.00	0.00	0.00	4,841.00
05 704 0158	Class of 2029 Fund Balance	1,254.25	0.00	0.00	0.00	1,254.25
05 704 0159	Class of 2030 Fund Balance	444.63	0.00	0.00	0.00	444.63
05 704 0162	Class of 2020 Activity Fund Balance	71.64	0.00	0.00	0.00	71.64
05 704 0165	NY Trip Activity Beginning Balance	3,087.23	0.00	7,163.57	0.00	10,250.80
05 704 0170	Music Activity Beginning Balance	8,084.68	0.00	29.50	0.00	8,114.18
05 704 0171	Elementary Art Club Activity Fund Balanc	15.00	0.00	0.00	0.00	15.00
05 704 0173	Ice Cream Machine Fund Balance	5,095.80	401.67	571.00	0.00	5,265.13

Activity Fund Balance Report - Summary - Exclude Encumbrances
 03/2026 - 03/2026
 March 2026

Fund: 05 Activity

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0181	ONE ACT FUND BALANCE	0.00	0.00	0.00	0.00	0.00
05 704 0185	BackPack Program/Coyote Cupboard FB	210.00	0.00	2,500.00	0.00	2,710.00
05 704 0186	Spanish Club Fund Balance	941.15	0.00	0.00	0.00	941.15
05 704 0187	YLCC Fund Balance	686.00	0.00	0.00	0.00	686.00
05 704 0199	Coyote Savings Bank Fund Balance	5,050.91	0.00	307.64	0.00	5,358.55
Fund Total: 05		<u>127,107.24</u>	<u>12,845.76</u>	<u>33,316.90</u>	<u>0.00</u>	<u>147,578.38</u>

April Board Report

- Items completed since last board meeting
 - Addressed all immediate technical concerns and issues
 - 231 Tech Help Desk tickets completed since last report
 - 138 - Computer / Laptop Tickets
 - 36 - iPad / Tablet Tickets
 - 2 - Projector / Interactive TV Tickets
 - 27 - Printer / Copier Tickets
 - 3 - Login Issue / Password Reset Tickets
 - 7 - Network / Wi-Fi Tickets
 - 10 - Software Installation Tickets
 - 8 - Other Tickets
 - Set up an internet connection for our A-M Track Meet
 - Set up laptop and printer for documenting event results
 - Prepped Junior computers for ACT testing (16 laptops)
 - Prepped 7th Grade computers for NSCAS testing (18 laptops)
 - Prepped 8th Grade computers for NSCAS testing (20 laptops)
 - Prepped Freshman computers for MAPS testing (18 laptops)
 - Prepped Sophomore computers for MAPS testing (16 laptops)
 - Set up 30 Computers for elementary NSCAS testing (3rd-6th)
 - Prepped 1st Grade iPads for MAPS testing (16 iPads)
 - Prepped 2nd Grade iPads for MAPS testing (15 iPads)
 - Blocked phishing email addresses reported and malicious IP addresses
 - Drafting a local [technology plan](#)
 - Vision for technology use
 - Lifecycle plan
 - Future deployment plan
 - Preventative maintenance plan
 - Insurance policy (damaged devices)
- Priorities for the next 30 days
 - Getting quotes to propose a new Deployment and Lifecycle Plan
 - It's costing too much to replace broken screens on the 2020 laptops
 - The elementary computers are too old to use for MAPS and NSCAS testing
- Next 3 month priorities (Summer Projects)
 - Integration of overhead PA's and office phones
 - Audio equipment updates changes in main gym and AB

- Any infrastructure / installation updates
 - Using PowerSchool Sync to push to Apple School Manager and JAMF
 - Using JAMF School to push updates / installs on district devices

May Report

Projects Accomplished

Ran Generator

Check smoke detectors

Fire extinguisher inspections

Exit Signs inspection

Pull stations checked

Playground inspection

Gear home & track storage checks

Pick trash up at bus barn on Tuesday

Put a gallon of water in the floor drains to keep the odor away

Took recycling trailer in to empty

Adjust times for outside pole lighting

Installed new garbage disposal in the kitchen

Prepped and Painted room 321

Painted door frame of Rm 321

Fixed toilet leak in the girls locker room

Helped Spencer repair the scoreboard on the football field

Replaced a bad ballast in the spanish room

Put snow fence from the old playground away

Put banner back on the fence west of the track grounds

Leadership/Management

Put orders in with Jamie

Went to Broken Bow for supplies

Got with the guys about summer projects

Change temps in some rooms

Adjusted temps for events

Got with Gary Squier about moving Porta-Potties to the baseball field

Got with Ace Hardware to talk about picking up fertilizer 1st step

Got with Duda Plumbing to get our estimate for replacement fixtures

Got with Midwest Door to order more keys

Got with Richards to wire new garbage disposal

Got with Dustin to go over cleaning the walls and shampooing the floors in Rm 321

Got with Ryan from Taylor H&C to talk about the boiler install

Got with Taylor's on the HP in the Foreign Language Classroom, Need to move this HP to the front of the line to be replaced!

Upcoming Projects

Mowing

Fertilize irrigated grass

Sprinkler start up (Week of April 20)

Gutter fixes (**Have Started**)

Keep cleaning in line filters for the HP's

Get the boiler up and running (**Has Started**)

Wants / Needs:

Start looking into replacing out-dated Heat Pumps

Water Heaters are nearing end of life

Want to replace the white ranger with a newer pickup

Would like a cabbed All Purpose Tractor

Yearly Fleet Expense

Expense 2004 Malibu VIN:1G1ZT64844F225289						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
August	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
September	\$33.77	\$0.00	\$0.00	\$33.77	335	\$0.101
October	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
November	\$99.38	\$0.00	\$0.00	\$99.38	1038	\$0.096
December	\$63.78	\$0.00	\$0.00	\$63.78	723	\$0.088
January	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
February	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
March	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$196.93	\$0.00	\$0.00	\$196.93	2096	\$0.094
Expense 2006 Bus VIN:1GDE5V1206F401649						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
August	\$0.00	\$374.47	\$0.00	\$374.47	0	#DIV/0!
September	\$339.24	\$0.00	\$0.00	\$339.24	1212	\$0.280
October	\$350.55	\$0.00	\$0.00	\$350.55	1286	\$0.273
November	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
December	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
January	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
February	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
March	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$689.79	\$374.47	\$0.00	\$1,064.26	2498	\$0.426
Expense 2008 Bus VIN:1BAKGCPA68F251662						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
August	\$132.87	\$0.00	\$0.00	\$132.87	339	\$0.392
September	\$248.78	\$0.00	\$0.00	\$248.78	579	\$0.430
October	\$245.95	\$0.00	\$0.00	\$245.95	666	\$0.369
November	\$124.39	\$854.66	\$115.87	\$1,094.92	303	\$3.614
December	\$125.14	\$0.00	\$0.00	\$125.14	422	\$0.297
January	\$349.81	\$0.00	\$0.00	\$349.81	636	\$0.550
February	\$143.91	\$0.00	\$0.00	\$143.91	323	\$0.446
March	\$366.88	\$0.00	\$0.00	\$366.88	1036	\$0.354
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$1,737.73	\$854.66	\$115.87	\$2,708.26	4304	\$0.629
Expense 2009 Suburban VIN:1GNFK26319J123645						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile

Yearly Fleet Expense

July	\$101.53	\$0.00	\$0.00	\$101.53	495	\$0.205
August	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
September	\$81.57	\$41.45	\$42.39	\$165.41	879	\$0.188
October	\$162.25	\$0.00	\$0.00	\$162.25	939	\$0.173
November	\$146.60	\$0.00	\$0.00	\$146.60	896	\$0.164
December	\$196.60	\$0.00	\$0.00	\$196.60	1098	\$0.179
January	\$113.16	\$0.00	\$0.00	\$113.16	713	\$0.159
February	\$136.63	\$0.00	\$0.00	\$136.63	870	\$0.157
March	\$186.48	\$0.00	\$0.00	\$186.48	892	\$0.209
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$1,124.82	\$41.45	\$42.39	\$1,208.66	6782	\$0.178
Expense 2011 Express VIN:1G1ZGYFG9B1130953						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
August	\$60.20	\$112.19	\$0.00	\$172.39	369	\$0.467
September	\$145.79	\$0.00	\$0.00	\$145.79	853	\$0.171
October	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
November	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
December	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
January	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
February	\$17.81	\$0.00	\$0.00	\$17.81	79	\$0.225
March	\$55.85	\$0.00	\$0.00	\$55.85	301	\$0.186
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$279.65	\$112.19	\$0.00	\$391.84	1602	\$0.245
Expense 2015 Express VIN:						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$59.23	\$0.00	\$0.00	\$59.23	313	\$0.189
August	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
September	\$135.90	\$0.00	\$0.00	\$135.90	675	\$0.201
October	\$80.92	\$0.00	\$0.00	\$80.92	454	\$0.178
November	\$50.76	\$0.00	\$0.00	\$50.76	328	\$0.155
December	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
January	\$11.86	\$0.00	\$0.00	\$11.86	68	\$0.174
February	\$92.34	\$0.00	\$0.00	\$92.34	601	\$0.154
March	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$431.01	\$0.00	\$0.00	\$431.01	2439	\$0.177
Expense 2016 Bus VIN:4DRBUC8M0GB719538						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
August	\$156.90	\$14,085.66	\$0.00	\$14,242.56	680	\$20.945

Yearly Fleet Expense

September	\$444.40	\$0.00	\$0.00	\$444.40	1637	\$0.271
October	\$460.80	\$0.00	\$0.00	\$460.80	1559	\$0.296
November	\$245.95	\$0.00	\$0.00	\$245.95	807	\$0.305
December	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
January	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
February	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
March	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$1,308.05	\$14,085.66	\$0.00	\$15,393.71	4683	\$3.287
Expense 2017 Bus VIN:4DRBUC8M8HB455454						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
August	\$149.83	\$865.36	\$115.87	\$1,131.06	580	\$1.950
September	\$295.42	\$0.00	\$0.00	\$295.42	1023	\$0.289
October	\$588.86	\$0.00	\$0.00	\$588.86	2145	\$0.275
November	\$465.61	\$0.00	\$0.00	\$465.61	1690	\$0.276
December	\$500.54	\$0.00	\$0.00	\$500.54	1804	\$0.277
January	\$566.24	\$25.00	\$0.00	\$591.24	1974	\$0.300
February	\$721.52	\$156.69	\$0.00	\$878.21	2531	\$0.347
March	\$598.66	\$25.00	\$0.00	\$623.66	2144	\$0.291
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$3,886.68	\$1,072.05	\$115.87	\$5,074.60	13891	\$0.365
Expense 2018 Bus VIN:4DRBUC8M0JB533845						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$0.00	\$1,458.59	\$0.00	\$1,458.59	0	#DIV/0!
August	\$274.22	\$953.01	\$115.87	\$1,343.10	839	\$1.601
September	\$500.38	\$0.00	\$0.00	\$500.38	1546	\$0.324
October	\$511.69	\$0.00	\$0.00	\$511.69	1579	\$0.324
November	\$356.20	\$0.00	\$0.00	\$356.20	1101	\$0.324
December	\$492.01	\$0.00	\$0.00	\$492.01	1391	\$0.354
January	\$506.23	\$25.00	\$0.00	\$531.23	1468	\$0.362
February	\$528.98	\$73.99	\$0.00	\$602.97	1563	\$0.386
March	\$536.66	\$25.00	\$0.00	\$561.66	1620	\$0.347
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$3,706.37	\$2,535.59	\$115.87	\$6,357.83	11107	\$0.572
Expense 2020 Bus VIN:4DRBUC8P6LB063625						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
August	\$0.00	\$483.10	\$115.87	\$598.97	0	#DIV/0!
September	\$562.57	\$0.00	\$0.00	\$562.57	1865	\$0.302
October	\$429.70	\$0.00	\$0.00	\$429.70	1404	\$0.306

Yearly Fleet Expense

November	\$244.82	\$49.95	\$0.00	\$294.77	814	\$0.362
December	\$520.45	\$0.00	\$0.00	\$520.45	1508	\$0.345
January	\$412.38	\$0.00	\$0.00	\$412.38	1278	\$0.323
February	\$297.20	\$0.00	\$0.00	\$297.20	871	\$0.341
March	\$577.33	\$0.00	\$0.00	\$577.33	1739	\$0.332
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$3,044.45	\$533.05	\$115.87	\$3,693.37	9479	\$0.390
Expense 2021 Bus VIN:4DRBUC8PM0MB376290						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
August	\$234.64	\$573.30	\$115.87	\$923.81	828	\$1.116
September	\$378.82	\$0.00	\$0.00	\$378.82	1370	\$0.277
October	\$127.22	\$0.00	\$0.00	\$127.22	448	\$0.284
November	\$576.71	\$307.71	\$0.00	\$884.42	2075	\$0.426
December	\$520.45	\$0.00	\$0.00	\$520.45	1732	\$0.300
January	\$577.33	\$25.00	\$0.00	\$602.33	1984	\$0.304
February	\$534.67	\$0.00	\$0.00	\$534.67	1912	\$0.280
March	\$614.30	\$106.99	\$0.00	\$721.29	2097	\$0.344
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$3,564.14	\$1,013.00	\$115.87	\$4,693.01	12446	\$0.377
Expense 2023 Bus VIN:4DRBUC8M7PB02328						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
August	\$82.27	\$703.81	\$115.87	\$901.95	316	\$2.854
September	\$390.13	\$0.00	\$0.00	\$390.13	1479	\$0.264
October	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
November	\$130.04	\$9.50	\$0.00	\$139.54	495	\$0.282
December	\$480.64	\$0.00	\$0.00	\$480.64	1783	\$0.270
January	\$378.25	\$0.00	\$0.00	\$378.25	1319	\$0.287
February	\$381.10	\$0.00	\$0.00	\$381.10	1343	\$0.284
March	\$518.18	\$0.00	\$0.00	\$518.18	1871	\$0.277
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$2,360.61	\$713.31	\$115.87	\$3,189.79	8606	\$0.371
Expense 2023 Suburban VIN:1GNSKBED3PR147419						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
August	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
September	\$78.71	\$0.00	\$0.00	\$78.71	484	\$0.163
October	\$116.25	\$0.00	\$0.00	\$116.25	819	\$0.142
November	\$164.72	\$0.00	\$0.00	\$164.72	1261	\$0.131
December	\$164.72	\$0.00	\$0.00	\$164.72	731	\$0.225

Yearly Fleet Expense

January	\$147.56	\$0.00	\$0.00	\$147.56	1054	\$0.140
February	\$159.30	\$0.00	\$0.00	\$159.30	1129	\$0.141
March	\$184.06	\$42.48	\$51.37	\$277.91	1516	\$0.183
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$1,015.32	\$42.48	\$51.37	\$1,109.17	6994	\$0.159
Expense 2023 Traverse VIN:1GNEVFKW7PJ112964						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$70.66	\$0.00	\$0.00	\$70.66	633	\$0.112
August	\$38.72	\$0.00	\$0.00	\$38.72	1025	\$0.038
September	\$167.45	\$0.00	\$0.00	\$167.45	1615	\$0.104
October	\$59.46	\$0.00	\$0.00	\$59.46	477	\$0.125
November	\$145.62	\$0.00	\$0.00	\$145.62	1385	\$0.105
December	\$163.70	\$26.18	\$37.18	\$227.06	1487	\$0.153
January	\$154.55	\$0.00	\$0.00	\$154.55	1357	\$0.114
February	\$186.33	\$0.00	\$0.00	\$186.33	1819	\$0.102
March	\$174.06	\$0.00	\$0.00	\$174.06	1113	\$0.156
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$1,160.55	\$26.18	\$37.18	\$1,223.91	10911	\$0.112
Expense 2026 Suburban VIN:1GNS6BEC5TR217894						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
August	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
September	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
October	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
November	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
December	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
January	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
February	\$58.97	\$241.83	\$0.00	\$300.80	376	\$0.800
March	\$91.96	\$0.00	\$0.00	\$91.96	382	\$0.241
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$150.93	\$241.83	\$0.00	\$392.76	758	\$0.518
Year Total	\$24,657.03	\$21,645.92	\$826.16	\$47,129.11	\$98,596.00	\$0.478
Maintenance						
Expense 1991 Suburban VIN:1GNEV16K1MF113990						
Expense 1997 Ranger VIN:1F1CR10A8VUC30273						
Expense Tractors/Mowers/Misc.						
Month	Fuel	Repair	Service	Total	Miles	Cost Per Mile
July	\$243.40	\$0.00	\$0.00	\$243.40	0	#DIV/0!
August	\$211.34	\$275.55	\$0.00	\$486.89	0	#DIV/0!

Yearly Fleet Expense

September	\$275.60	\$0.00	\$0.00	\$275.60	205	\$1.344
October	\$50.43	\$0.00	\$0.00	\$50.43	192	\$0.263
November	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
December	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
January	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
February	\$38.46	\$0.00	\$0.00	\$38.46	204	\$0.189
March	\$141.26	\$0.00	\$0.00	\$141.26	0	#DIV/0!
April	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
May	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
June	\$0.00	\$0.00	\$0.00	\$0.00	0	#DIV/0!
Total	\$960.49	\$275.55	\$0.00	\$1,236.04	601	\$2.057

Transportation Expense

Vehicle	July	August	September	October	November	December
2023 Bus	\$0.00	\$901.95	\$390.13	\$0.00	\$139.54	\$480.64
2021 Bus	\$0.00	\$923.81	\$378.82	\$127.22	\$884.42	\$520.45
2020 Bus	\$0.00	\$598.97	\$562.57	\$429.70	\$294.77	\$520.45
2018 Bus	\$1,458.59	\$1,343.10	\$500.38	\$511.69	\$356.20	\$492.01
2017 Bus	\$0.00	\$1,131.06	\$295.42	\$588.86	\$465.61	\$500.54
2016 Bus	\$0.00	\$14,242.56	\$444.40	\$460.80	\$245.95	\$0.00
2008 Bus	\$0.00	\$132.87	\$248.78	\$245.95	\$1,094.92	\$0.00
2006 Bus	\$0.00	\$374.47	\$339.24	\$350.55	\$0.00	\$0.00
2023 Traverse	\$70.66	\$38.72	\$167.45	\$59.46	\$145.62	\$227.06
2023 Suburban	\$0.00	\$0.00	\$78.71	\$116.25	\$164.72	\$164.72
2015 Express	\$59.23	\$0.00	\$135.90	\$80.92	\$50.76	\$0.00
2011 Express	\$0.00	\$172.39	\$145.79	\$162.25	\$0.00	\$0.00
2009 Suburban	\$101.53	\$0.00	\$165.41	\$0.00	\$146.60	\$196.60
2004 Malibu	\$0.00	\$0.00	\$33.77	\$0.00	\$99.38	\$63.78
Payroll	\$4,482.27	\$12,733.30	\$14,334.39	\$17,690.60	\$12,458.46	\$15,136.96
Monthly Total	\$6172.28	\$32593.20	\$18221.16	\$20824.25	\$16546.95	\$18303.21
Yearly Total	\$6172.28	\$38765.48	\$56986.64	\$77810.89	\$94357.84	\$112661.05
Month Miles	1441	4976	15552	11776	12193	12679
Year Miles	1441	6417	21969	33745	45938	58617
Cost Per Mile	\$4.283	\$6.041	\$2.594	\$2.306	\$2.054	\$1.922
	January	Feburary	March	April	May	June
2023 Bus	\$378.25	\$381.10	\$518.18	\$0.00	\$0.00	\$0.00
2021 Bus	\$602.33	\$534.67	\$721.29	\$0.00	\$0.00	\$0.00
2020 Bus	\$412.38	\$297.20	\$577.33	\$0.00	\$0.00	\$0.00
2018 Bus	\$531.23	\$602.97	\$561.66	\$0.00	\$0.00	\$0.00
2017 Bus	\$591.24	\$878.21	\$623.66	\$0.00	\$0.00	\$0.00
2016 Bus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008 Bus	\$0.00	\$143.91	\$366.88	\$0.00	\$0.00	\$0.00
2006 Bus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2026 Suburban	\$0.00	\$300.80	\$91.96	\$0.00	\$0.00	\$0.00
2023 Travers	\$154.55	\$186.33	\$174.06	\$0.00	\$0.00	\$0.00
2023 Suburban	\$147.56	\$253.15	\$277.91	\$0.00	\$0.00	\$0.00
2015 Express	\$11.86	\$92.34	\$0.00	\$0.00	\$0.00	\$0.00
2011 Express	\$0.00	\$17.81	\$55.85	\$0.00	\$0.00	\$0.00
2009 Suburban	\$113.16	\$136.63	\$186.48	\$0.00	\$0.00	\$0.00
2004 Malibu	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll	\$13,961.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Monthly Total	\$16903.79	\$3825.12	\$4155.26	\$0.00	\$0.00	\$0.00
Yearly Total	\$129564.84	\$133389.96	\$137545.22	\$137545.22	\$137545.22	\$137545.22
Month Miles	11851	13417	14711	0	0	0
Year Miles	70468	83885	98596	98596	98596	98596
Cost Per Mile	\$1.839	\$1.590	\$1.395	\$1.395	\$1.395	\$1.395

March Fleet Expense

<i>Vehicle</i>	<i>Start</i>	<i>End</i>	<i>Miles</i>	<i>Gallons</i>	<i>MPG</i>	<i>Fuel Cost</i>	<i>Repairs</i>	<i>Service</i>	<i>Total Cost</i>	<i>Cost Per Mile</i>
2023 Bus	52997	54868	1871	182.2	10.269	\$518.18	\$0.00	\$0.00	\$518.18	\$0.277
2021 Bus	89544	91641	2097	216.0	9.708	\$614.30	\$106.99	\$0.00	\$721.29	\$0.344
2020 Bus	73311	75050	1739	203.0	8.567	\$577.33	\$0.00	\$0.00	\$577.33	\$0.332
2018 Bus	117294	118914	1620	188.7	8.585	\$536.66	\$25.00	\$0.00	\$561.66	\$0.347
2017 Bus	134270	136414	2144	210.5	10.185	\$598.66	\$25.00	\$0.00	\$623.66	\$0.291
2016 Bus	119767	119767	0	0.0	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
2008 Bus	123371	124407	1036	129.0	8.031	\$366.88	\$0.00	\$0.00	\$366.88	\$0.354
2006 Bus	189987	189987	0	0.0	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Bus Total	900541	911048	10507	1129.4	9.303	\$3,192.81	\$156.99	\$0.00	\$3,369.00	\$0.321
2026 Suburban	392	774	382	25.959	14.716	\$91.96	\$0.00	\$0.00	\$91.96	\$0.241
2023 Traverse	41102	42215	1113	54.171	20.546	\$174.06	\$0.00	\$0.00	\$174.06	\$0.156
2023 Suburban	31769	33285	1516	64.060	23.665	\$184.06	\$42.48	\$51.37	\$277.91	\$0.183
2015 Van	101036	101036	0	0.000	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
2011 Van	134324	134625	301	17.950	16.769	\$55.85	\$0.00	\$0.00	\$55.85	\$0.186
2009 Suburban	134843	135735	892	55.395	16.103	\$186.48	\$0.00	\$0.00	\$186.48	\$0.209
2004 Malibu	153566	153566	0	0.000	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Car Total	597032	601236	4204	0.000	#DIV/0!	\$692.41	\$42.48	\$51.37	\$786.26	\$0.187
Vehicle Total			14711	1129.400	13.026	\$3,885.22	\$199.47	\$51.37	\$4,155.26	\$0.282
Maintence			Miles	Gallons	MPG	Fuel Cost	Repairs	Service	Total Cost	Cost Per Mile
1997 Ranger	201342	201342	0	0.000	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
1991 Sub	154315	154315	0	0.000	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
4400				15.9		\$45.22	\$0.00	\$0.00	\$45.22	
950				0		\$0.00	\$0.00	\$0.00	\$0.00	
1575				11.6		\$32.99	\$0.00	\$0.00	\$32.99	
Diesel Misc.				0		\$0.00	\$0.00	\$0.00	\$0.00	
Mower/Misc.				17.255		\$63.05	\$0.00	\$0.00	\$63.05	
Maint. Total			0	44.755		\$141.26	\$0.00	\$0.00	\$141.26	

Transportation Report

4-20-26

Accomplished

2026 Suburban

- 4th quarter inspection.

2023 Traverse

- 4th quarter inspection.

2023 Suburban

- Serviced.
- 4th quarter inspection.

2023 Bus

- 4th quarter inspection.

2021 Bus

- Replaced belt.
- Filled DEF.
- 4th quarter inspection.

2020 Bus

2018 Bus

- Filled DEF.
- Reattached front bumper.
- 4th quarter inspection.

2017 Bus

- Filled DEF.
- 4th quarter inspection.

2016 Bus

2015 Van

2011 Van

2009 Suburban

2008 Bus

2006 Bus

2004 Malibu

1997 Ranger

1991 Suburban

4400

- Install deck, blower, and bagger.

950

1575

- Remove brush and install deck.

Other

- Reviewed payroll.
- Completed board reports.
- Completed SafeSchools training.
- Drive route.
- Quoted and ordered fuel.

Planned

2026 Suburban.

2023 Traverse

2023 Suburban

- Complete Recall #N222386380
 - Daytime running lights do not deactivate when headlamps are on.

2023 Bus

- Service. (Summer)

2021 Bus

- Replace rear brakes. (Summer)
- Service. (Summer)

2020 Bus

- Service. (Summer)

2018 Bus

- Service. (Summer)

2017 Bus

- Selector switch. (258721C1)
- Service (Summer)

2016 Bus

- Replace kingpins. (Summer)
- Service. (Summer)

2015 Van

2011 Van

2009 Suburban

2008 Bus

- Replace batteries.
- Service (Summer)

2006 Bus

- Replace rear brakes. (Summer)
- Service. (Summer)

2004 Malibu

- Service. (Summer)
- Replace struts. (Summer)

1997 Ranger

- Replace shocks. (Summer)
- Replace windshield.

1991 Suburban

- Replace odometer.

4400

- Service.

950

1575

- Service

Misc.

- Clean and organize shop.
- Change interior lights to LED in Bus's.
-

Repairs Needed

- Shop drain plumed to sewer.

- Quonset walk door replaced.
- Replace shop overhead door. (West side)
- Replace Van.

AD Report
April 2026

AD WORK

- Setting up training for CPR/First Aid for Coaches & Sponsors
 - 9 scheduled to receive training on May 29th
 - More dates will be scheduled
- Extra Duty Coaching/Sponsor Vacancies Updates
 - Assistant Girls Basketball
 - Assistant Track & Field
 - Assistant JH Track & Field Coach
 - Assistant Play Production
 - 5th Track & Field Assistant?
 - Assistant Speech?
- Quiz Bowl
 - MNAC High School Runners Up!
 - ESU 10 Competitions
- District Speech @ Riverside
- NCPA Academic All-State Winter Winners
 - Wrestling- Jarrett Wells
 - Girls BB- Shayleigh Coleman & Rhianen Myers
 - Boys BB- Caeneyn Priest & Trevin Klein
 - Speech- Trevor Duryea & Taylor Shaw
- Track Competitions have started!
 - A-M Track Invite
 - Went very well! Big thank you to all of our helpers/volunteers!
- MNAC Music Contests
 - Results will be shared when posted
- NSCS Mult-Activity Award Winners
 - <https://nsaa-static.s3.dualstack.us-east-1.amazonaws.com/textfile/masa/MASA-Press-Release-25-26.pdf>

Anselmo-Merna

Raylee Bachman	Jenna Bartak	Mallore Bartak	Megan Bartak
Jake Bumgarner	Jackson Christen	Camden Coleman	Shayleigh Coleman
Brylee Doss	Dane Duryea	Trevor Duryea	Jessalynn Goodner
Gracie Haupt	Isaiah Hoyt	Emma Larsen	Traven Larsen
Harper LeFever	Dally Mason	Barrett McIntyre	Rylee Myers
Timothy Myers	Tenley Potter	Caenyn Priest	Kenzie Russell
Kyra Schmidt	Taylor Shaw	Lily Thornton	Brayden Wilson
Colin Wright			

- MNAC Admin/Coaches Spring Meeting 4/8

AD WORK COMING MONTH

- Secure Officials and Renew Contracts for 2026/2027

- Activity Awards Banquet Work
- Spring Activities
- Filling vacant coaching positions

AD WORK (NEXT 3 MONTHS)

- Continue working on scheduling for the future
- Activity Banquet

LEADERSHIP/MANAGEMENT

- Weekly communication with coaches (informal)
- Weekly practice observations



ANSELMO – MERNA PUBLIC SCHOOL

Chanc McIntosh - Principal Report

750 N Conway Street Merna, NE 68856
PHONE (308) 643-2224 FAX (308) 643-2243

4/20/26

Student Opportunities

- JAG
 - UNK visit
 - Legislative Day, two HS Students Attended
 - BD Tour
- Elem. Coyote Saving Account Elem.
 - Every Wednesday - Moving the last two day to Thursdays
- Golf
- State Skills USA for HS
 - Ella Marshall - 1st Pin Design (National Qualifier) 1st T-shirt Design
 - Kaden Klein - 2nd Machine Operator
- JH/HS Track
- Preschool Round Up - 17 kids came and visited
- Kindergarten Round Up April 17th - 10 kids signed up

Assessments

- ACT for Juniors
- NSCAS/ Maps 7th-10th
 - Finished
 - Computer Operating Systems (will not support tests in Elementary)
- Elementary Assessments
 - Working through
 - [Map/NSCAS Scores](#)
 - [Student Data Storage Unit](#)

Professional Development

- Finishing Observations
 - Scheduling Teacher/Admin Reflections
- CIP work w/ ESU April 20th
- Recruitment for New Teachers
 - New Teacher Academy
- LETRS

Continued Scheduling Planning

- Requisitions for next year
- Instructional Material Renewal
- Planners
- Schedules w/ new hires

Looking Forward

- Idea of remodel of playground

**Thank you's / Celebrations (Special Recognitions)
Appear on Board agenda**

Director Reports - will be weekly or bi weekly

- [Building and Grounds - Updated](#)
- [Activities](#)
- [Transportation](#)
- [Technology](#)
-

Upcoming Events

- [Upcoming Events](#)
- [Mr. McIntyre's Calendar / Coyote Corner](#)
- [Superintendent Checklist](#)

Member Organization updates

- **NDE - Met with Commissioner Maher on 4/15. Focus areas of the department strategic vote at our region 4 meeting**
 - **Continued focus on strengthening literacy outcomes**
 - **Renewed focus on numeracy outcomes**
 - **Increase the amount of qualified educators.**
 - That plan is [linked here.](#)
- MNAC - Meeting notes from 4/8
- NCSA - [April 9th Update](#)
- NRCSA - [Legislative Update](#)
- NSAA -
- Perry Law - See below
- NASB - [Member benefits specific to our school](#)

School updates / new business

- **Draft Planning Document**
- **Negotiations** - Thedford: has settled for the 2026-2027 school year with a base salary increase of \$500, from \$38,760 to \$39,260. A total package increase of 2.66%.

- **NDOT / Federal Motor Carrier** - requires that all CDL drivers be placed in a random pool for screening. Initially - we were told by One Source that drivers would have to commute to Kearney - North Platte, or Ord to be tested. We were able to ensure that drivers could be screened in Broken Bow - meeting compliance requirements and saving on travel time. Our first driver for the first quarter was screened, **That information appears in board bills this month.**
- **5th grade field trip** - Edgerton April 29th
- **Extra standard openings** - reviewed with coach Goodman
- **Grant funding** - Potential green house partner in the Market and Mill. Competitive funds were recently announced in Nebraska. [More information is linked here](#)
 - Jessi indicated the webinar didn't specify if she would be able to move forward (yet).
- **Cops Grant** - working on completing another round of COPS grant - updated security cameras / access.
- **REAP 2026** - Awards have been made (we have used these funds for computer access)
 - \$29178
 - [Linked here](#)
- **Budget Prep and Forecasting Tool** - met with Chip Kay and other Nebraska superintendents to look at a budgeting tool that was put together to pull forecasted to project mil levy in April. Working on that now.
 - **Provided access to the tool and am loading that information.**
- **ILCD - SPED Policy and Procedures** - submitted
 - Targeted staff training and staff sign in - submitted
- **Working on staffing cost comparison**
 - Looking at staffing costs with changes in personnel and year over year - certified / classified.
 - Suggest using the same approach to classified / hourly staff.
 - **[Staffing Cost Comparison](#)**
 - Please see this document to learn more.
 - Certified teaching staff - 6.5% increase. With changes in appointment / increase of \$31,524 from 25-26 - 26-27
 - With additional administrator / increase of - \$108,786
 - Classified staff at 6.5% increase \$42,158
- **Legislative Update - [Notes will be added here](#)**
 - Advocated for removal of 3.5 million in private scholarships. Senator Storer helped with main line budget bill
 - Submitted letter of support for LR 422 asking the federal government to fully fund IDEA (40% instead of current funding of 14%)

■ Recap taking place on April 20th (day of board meeting), will share those notes with you.

- **Lunchtime Solutions** - 2% increase instead of 3.85%
 - Have requested their recommendation on pricing for next school year - have not received it yet (4.7.26) (4.19.26)
- **NDOT / speed limit on HWY 2** - Followed up regarding the change to speed limit.
 - They recommended pursuing with village signs that would drop speed to 45 during drop off and pickup times.
 - Shared projected costs with village board and all of you on 4/2 via email
 - That information / communication is linked [here](#).
- **Carl Dietz (fiscal planning)** - I will also be using some budget tool - [linked here](#)
 - Meeting with him the afternoon of April 15th
 - Annual contract at same rate for May 2026 - April 2027 - linked below as an action item.
- **26-27 [Budget timeline](#)** - State Aid Certification Doc
- **Buildings a Grounds Committee** - emailed building and grounds team to see about hearing information before full board. Presented by Community [Building Solutions Report](#)
 - Tax incentives for energy efficiency.
 - Some of the items identified in the report are nearing end of predicted life (HVAC / Boilers), which is how it was put together / prioritized.
 - At the end of the report - shared some examples of how they've helped schools work through this.
 - Jacob would like to meet with building a grounds team to review prior to sharing with full board.
 - All turn key
 - Potential for 1% financing through [NDEE](#) (see page 29)
 - Rebates available currently at the local and federal level
 - Boiler replacement will be covered by ALICAP
 - Looking at the 13th or 15th
- **Annual Report (Mailed) Some Feedback!** - Received a call from Dorris Wells and a story on productive struggle. She called to let us know how much she enjoyed reading it (she lives in St. Paul) and shared that she was able to spend time with her great grandson, Colt Wells - who when presented with animal tracks and the challenge of not knowing what the tracks were - went to work on figuring it out instead of responding "I don't know" and then not trying to figure it out. He responded by stating what the tracks weren't and the conversation went from there.

- **AM2965** would fundamentally change the process of creating IEP's, and ignores safeguards currently in place to ensure learners received the supports they need to thrive. - [Letter to Senator Storer](#) sent 4/6 in objection.
- **Perkins ReVISION - submitted (due May 1st)**
 - Highlights workbased learning
 - Increased participation in concentrators
 - Retention in CTE fields (with high quality educators)
- **Unified Grant Profile** - Submitted to GMS (Nebraska)
- **Engaged with B2 Environmental on three year required monitoring.**
 - Will appear in board bills in May

Non Action / Discussion items

- [Review / Discuss Strategic Plan summary](#)
- **Review Discuss [NDOT communication](#) regarding change in speed limit and recommendation for flashing signs.**
- **Review / Discuss / Approve Flooring Quote**
 - [Option 1](#)
 - [Option 2](#)
- **Review and discuss legislative recap.**
- **Review and approve Invoice from Idea**
- **Any Other items?**

Action / Discussion items

- **Review / Approve Perry Subscription (policy updates)**
 - [Providing ongoing support of policy updates.](#)
- [Review / Approve Certified Resignation\(s\)](#)
- Review / Approve Certified Contracts
- Review / Approve Extra Standard Assignments
 - Football (Matt McGinn / Jason Reed)
- Review / Approve Policy Updates (2nd read)
 - [Redline](#)
 - [Clean](#)
- Review / Approve Principal Contract - C.Zutavern
 - Linked here [Contract](#)
- [Review / Approve Agreement with Carl Dietz for May 1 - April 30th](#)
- **[Review / Approve IDEAbank Invoice](#) (includes annual report production / postal costs) -**

Future Board Agenda May

- Classified contracts
- Policy
- Extra Standard

Contracted dates worked 189 out of 225 (2025-2026 School Year)

Mr. McIntyre's Schedule

July 2025 - 16

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	
	7	8	9	10	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30	31			

August 2025 - 20

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

September 2025 - 21

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30				

October 2025 - 24

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	7	1	2	3	
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24 ½ day - Took Barrett to doctor	
	27	28	29 ½ day took Barrett to doctor	30	31	

November - 16.5

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19th - Barrett - Surgery morning	20	21	

	24	25	26	27	28	
--	----	----	----	----	----	--

December - 17

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29					

January - 21

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	

February - 21

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	2	3	4	5	6	
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	
	2					

March 21

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	2	3	4	Out for AM - with Barrett for Dr. Appointment	6	
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27 (took afternoon for doctor visit)	
	30	31				

April 11

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	
	6	7	8	9	10	
	13	14	15	16	17	

Dear Village Board

I wanted to share an update following recent communication from the Nebraska Department of Transportation (NDOT) regarding speed limits along Highway 2 through Merna.

As outlined in NDOT's official response , after reviewing traffic data, school activity, and roadway conditions, NDOT will be proposing a reduction of the speed limit to 55 MPH along Highway N-2 near the Village.

To move forward with this change:

- The Village will need to pass a resolution recognizing the updated speed zone (sounds like this is scheduled for the 14th of April)
- NDOT will then proceed with installing the updated signage

Opportunity: Rural School Speed Zone

In addition, NDOT is recommending that we consider implementing a Rural School Speed Zone near the school. This would:

- Temporarily reduce speeds (e.g., to 45 MPH)
- Be active during arrival and dismissal times
- Utilize flashing beacon signage to increase driver awareness

Cost Share & Next Steps

- Estimated total project cost: \$30,000–\$35,000
- NDOT would cover 50% of the cost
- Local share (Village and/or School): approximately \$15,000–\$18,000
- Ongoing maintenance would be the responsibility of the local entity
- Provides for stronger enforcement for law.

There may also be opportunities to pursue additional grant funding to help offset local costs.

Partnership Opportunity

Given the importance of student safety, I wanted to reach out to see if the Village would be interested in:

- Partnering on the cost share, and/or
- Collaborating to pursue grant opportunities together

We believe this is a worthwhile investment in the safety of our students, families, and community.

I appreciate your consideration and continued partnership. Please let me know your thoughts or if you would like to discuss this further.

Sincerely,

A handwritten signature in black ink, appearing to read 'Lloyd McIntyre', written in a cursive style.

Lloyd McIntyre
Superintendent
Anselmo-Merna Public School

FLOORING INSTALLATION BILL

CUSTOMER: 2 Class Rooms Estimate

INSTALATION DATE:3/30/2026

ADDRESS:

Phone:

DESCRIPTION

CHARGES

DESCRIPTION	PRICE	UOM	QTY	AMOUNT
Minimum Call(excludes milage)	\$ 200.00	per call		
Mileage	\$ 3.50	per mile one	0	\$ -
Carpet: Tear Up Jute Backed	\$ 0.75	sf	0	\$ -
Carpet: Tear Up Glue Down Carpet	\$ 1.00	sf	1650	\$ 1,650.00
Floor Prep	\$ 60.00	per man/per l	4	\$ 240.00
Supply & Install Underlayment	\$ 4.25	sf	0	\$ -
Install Underlayment provided by Customer	\$ 3.00	sf	0	\$ -
Carpet: Stretch in on Wood	\$ 1.50	sf	0	\$ -
Carpet: Stretch in on Concrete	\$ 1.75	sf	0	\$ -
Carpet: Stretcg in Pattern on Wood	\$ 1.75	sf	0	\$ -
Carpet: Stretch in Pattern on Concrete	\$ 2.00	sf	0	\$ -
Carpet: Stretch in Berber on Wood	\$ 1.75	sf	0	\$ -
Carpet: Stretch in Berber on Concrete	\$ 2.00	sf	0	\$ -
Carpet: Glue Down Carpet	\$ 1.50	sf	0	\$ -
Carpet: Install Kanga Back Carpet	\$ 1.50	sf	0	\$ -
Carpet: Outdoor Carpet	\$ 2.00	sf	0	\$ -
Carpet: Stretch in Used Carpet	\$ 1.50	sf	0	\$ -
Steps: Carpet on Steps	\$ 20.00	ea	0	\$ -
Steps: Carpet on Steps over 4' wide	\$ 3.50	lf	0	\$ -
Steps: Wrapped Upholstered	\$ 35.00	ea	0	\$ -
Steps:Wrapped Edge	\$ 7.00	lf	0	\$ -
Carpet Tile	\$ 1.00	sf	1650	\$ 1,650.00
Carpet: Restretch Carpet	\$ 0.75	sf	0	\$ -
Install Vinyl	\$ 4.25	sf	0	\$ -
Floating LVT	\$ 3.25	sf	0	\$ -
Glue Down LVT	\$ 3.50	sf	0	\$ -
Glue Down LVT Plus MUL	\$ 3.75	sf	0	\$ -
VCT Tile	\$ 3.00	sf	0	\$ -
Cove: Install Cove Base	\$ 2.00	lf	240	\$ 480.00
Seam Doorways	\$ 10.00	per doorway	0	\$ -
Apply Embossing Leveler	\$ 60.00	per man/per l	0	\$ -
Pull & ReSet Toilet	\$ 50.00	ea	0	\$ -
Metal/Rubber Mercer Installation	\$ 2.50	lf	0	\$ -
New Tack Strip	\$ 1.00	per stick	0	\$ -
Z-Bar	\$ 3.00	lf	0	\$ -
Move Appliances	\$ 30.00	ea	0	\$ -
Move Furniture	\$ 75.00	pr man hr/mir	0	\$ -
Haul Away Old Carpet	\$ 25.00	per roll	4	\$ 100.00
Trash Disposal				\$ 40.00
Trim Doors	\$ 20.00	per door		
Repair	\$ 75.00	per man/per hour		

**FLOORING
INSTALLER:**

**COLLIN CHYTKA
PO BOX 465
BROKEN BOW, NE 68822**

308-870-3712

Thank You for

1.5% Finance/Service Charge after 15 Days

\$ 4,160.00

**TOTAL DUE
Upon Receipt**

FLOORING INSTALLATION BILL

CUSTOMER: 2 Entryways and Break Room Estimate

INSTALATION DATE:3/30/2026

ADDRESS:

Phone:

DESCRIPTION	PRICE	UOM	QTY	AMOUNT
Minimum Call(excludes milage)	\$ 200.00	per call		
Mileage	\$ 3.50	per mile one	0	\$ -
Carpet: Tear Up Jute Backed	\$ 0.75	sf	0	\$ -
Carpet: Tear Up Glue Down Carpet	\$ 1.00	sf	250	\$ 250.00
Floor Prep	\$ 60.00	per man/per l	5	\$ 300.00
Supply & Install Underlayment	\$ 4.25	sf	0	\$ -
Install Underlayment provided by Customer	\$ 3.00	sf	0	\$ -
Carpet: Stretch in on Wood	\$ 1.50	sf	0	\$ -
Carpet: Stretch in on Concrete	\$ 1.75	sf	0	\$ -
Carpet: Stretcg in Pattern on Wood	\$ 1.75	sf	0	\$ -
Carpet: Stretch in Pattern on Concrete	\$ 2.00	sf	0	\$ -
Carpet: Stretch in Berber on Wood	\$ 1.75	sf	0	\$ -
Carpet: Stretch in Berber on Concrete	\$ 2.00	sf	0	\$ -
Carpet: Glue Down Carpet	\$ 1.50	sf	0	\$ -
Carpet: Install Kanga Back Carpet	\$ 1.50	sf	0	\$ -
Carpet: Outdoor Carpet	\$ 2.00	sf	0	\$ -
Carpet: Stretch in Used Carpet	\$ 1.50	sf	0	\$ -
Steps: Carpet on Steps	\$ 20.00	ea	0	\$ -
Steps: Carpet on Steps over 4' wide	\$ 3.50	lf	0	\$ -
Steps: Wrapped Upholstered	\$ 35.00	ea	0	\$ -
Steps:Wrapped Edge	\$ 7.00	lf	0	\$ -
Carpet Tile	\$ 1.00	sf	250	\$ 250.00
Carpet: Restretch Carpet	\$ 0.75	sf	0	\$ -
Install Vinyl	\$ 4.25	sf	0	\$ -
Floating LVT	\$ 3.25	sf	0	\$ -
Glue Down LVT	\$ 3.50	sf	375	\$ 1,312.50
Glue Down LVT Plus MUL	\$ 3.75	sf	0	\$ -
VCT Tile	\$ 3.00	sf	0	\$ -
Cove: Install Cove Base	\$ 2.00	lf	123	\$ 246.00
Seam Doorways	\$ 10.00	per doorway	0	\$ -
Apply Embossing Leveler	\$ 60.00	per man/per l	0	\$ -
Pull & ReSet Toilet	\$ 50.00	ea	0	\$ -
Metal/Rubber Mercer Installation	\$ 2.50	lf	12	\$ 30.00
New Tack Strip	\$ 1.00	per stick	0	\$ -
Z-Bar	\$ 3.00	lf	0	\$ -
Move Appliances	\$ 30.00	ea	0	\$ -
Move Furniture	\$ 75.00	pr man hr/mir	0	\$ -
Haul Away Old Carpet	\$ 25.00	per roll	1	\$ 25.00
Trash Disposal				\$ 20.00
Trim Doors	\$ 20.00	per door		
Repair	\$ 75.00	per man/per hour		

**FLOORING
INSTALLER:**

**COLLIN CHYTKA
PO BOX 465
BROKEN BOW, NE 68822**

308-870-3712

Thank You for

1.5% Finance/Service Charge after 15 Days

\$ 2,433.50

**TOTAL DUE
Upon Receipt**

Bow Family

Furniture & Flooring

Quality Furniture & Flooring at Family Prices

PO BOX 465 Broken Bow, NE 68822

FURNITURE: 817 E SOUTH E (HWY 2) 308-767-2089

FLOORING: 305 So. 9th AVE 308-872-6461

March 27, 2026

Tony Wright
Anselmo-Merna Public Schools
Merna, NE 6856

RE: Flooring estimate

Enclosed is Bow Family Flooring's estimate to replace flooring in the specified areas of your school facility using, when possible, the products your district has previously purchased and other median-priced options.

TWO VESTIBULES/STAFF BREAK ROOM

Glue-down LVT (same 12" x 24" black tile in bathrooms) \$ 2,300.00

Walk-off carpet tile \$ 650.00

ACTIVITIES BUILDING GYM along EAST WALL/HIGH SCHOOL HOME ECONOMICS ROOM

Vinyl Composition Tile (VCT) 12" x 12" \$ 3,850.00

HIGH SCHOOL SOCIAL STUDIES ROOM #310/HIGH SCHOOL MATH ROOM #311

Carpet Tile 24" x 24" (previous purchased Mohawk tile) \$ 7,500.00

4" vinyl cove base/vinyl trim transitions all areas needing replacement \$ 1,350.00

These estimated prices will remain valid for a period of 30 days from the date of this letter. Any applicable sales taxes are not included.

Bow Family DOES NOT bill installation labor, but we can attempt to secure an estimate for these projects from a local contractor. That information will be forwarded to you when it becomes available.

Thank you for soliciting our assistance, and please contact me if you require any further information.

Sincerely,



Kent Westling
Flooring Sales Manager
Bow Family Furniture and Flooring
Broken Bow, NE 68822
308-870-1475

FLOORING INSTALLATION BILL

CUSTOMER: Activities Building/Home Econ Room Estimate

INSTALATION DATE:3/30/2026

ADDRESS:

Phone:

DESCRIPTION	PRICE	UOM	QTY	AMOUNT
Minimum Call(excludes milage)	\$ 200.00	per call		
Mileage	\$ 3.50	per mile one	0	\$ -
Carpet: Tear Up Jute Backed	\$ 0.75	sf	0	\$ -
Carpet: Tear Up Glue Down Carpet	\$ 1.00	sf	500	\$ 500.00
Floor Prep	\$ 60.00	per man/per l	8	\$ 480.00
Supply & Install Underlayment	\$ 4.25	sf	0	\$ -
Install Underlayment provided by Customer	\$ 3.00	sf	0	\$ -
Carpet: Stretch in on Wood	\$ 1.50	sf	0	\$ -
Carpet: Stretch in on Concrete	\$ 1.75	sf	0	\$ -
Carpet: Stretcg in Pattern on Wood	\$ 1.75	sf	0	\$ -
Carpet: Stretch in Pattern on Concrete	\$ 2.00	sf	0	\$ -
Carpet: Stretch in Berber on Wood	\$ 1.75	sf	0	\$ -
Carpet: Stretch in Berber on Concrete	\$ 2.00	sf	0	\$ -
Carpet: Glue Down Carpet	\$ 1.50	sf	0	\$ -
Carpet: Install Kanga Back Carpet	\$ 1.50	sf	0	\$ -
Carpet: Outdoor Carpet	\$ 2.00	sf	0	\$ -
Carpet: Stretch in Used Carpet	\$ 1.50	sf	0	\$ -
Steps: Carpet on Steps	\$ 20.00	ea	0	\$ -
Steps: Carpet on Steps over 4' wide	\$ 3.50	lf	0	\$ -
Steps: Wrapped Upholstered	\$ 35.00	ea	0	\$ -
Steps:Wrapped Edge	\$ 7.00	lf	0	\$ -
Carpet Tile	\$ 1.00	sf	0	\$ -
Carpet: Restretch Carpet	\$ 0.75	sf	0	\$ -
Install Vinyl	\$ 4.25	sf	0	\$ -
Floating LVT	\$ 3.25	sf	0	\$ -
Glue Down LVT	\$ 3.50	sf	0	\$ -
Glue Down LVT Plus MUL	\$ 3.75	sf	0	\$ -
VCT Tile	\$ 3.00	sf	1600	\$ 4,800.00
Cove: Install Cove Base	\$ 2.00	lf	150	\$ 300.00
Seam Doorways	\$ 10.00	per doorway	0	\$ -
Apply Embossing Leveler	\$ 60.00	per man/per l	4	\$ 240.00
Pull & ReSet Toilet	\$ 50.00	ea	0	\$ -
Metal/Rubber Mercer Installation	\$ 2.50	lf	0	\$ -
New Tack Strip	\$ 1.00	per stick	0	\$ -
Z-Bar	\$ 3.00	lf	0	\$ -
Move Appliances	\$ 30.00	ea	0	\$ -
Move Furniture	\$ 75.00	pr man hr/mir	0	\$ -
Haul Away Old Carpet	\$ 25.00	per roll	1	\$ 25.00
Trash Disposal				\$ 100.00
Trim Doors	\$ 20.00	per door		
Repair	\$ 75.00	per man/per hour		

**FLOORING
INSTALLER:**
COLLIN CHYTKA
PO BOX 465
BROKEN BOW, NE 68822

308-870-3712

Thank You for

1.5% Finance/Service Charge after 15 Days **\$ 6,445.00** **TOTAL DUE**
Upon Receipt

If the 9 inch tile starts to come up when tearing out the carpet I can not continue with the tear up.
If the majority of the 9 inch tile stays down I can fill in a few of the missing tiles if they come up.
Otherwise an abatement company would have to come in and dispose of all the 9 inch tile and we can install after that.

Chapins Furniture & Decorating

846 South E
Broken Bow, NE

Estimate

DATE	ESTIMATE NO.
3/6/2026	history

NAME / ADDRESS
ANSELMO MERNA SCHOOL 750 NO CONWAY MERNA, NE 68856

PROJECT

DESCRIPTION	QTY	COST	TOTAL
carpet tile	87.34	25.19	2,200.09T
adhesive as specified	1	192.35	192.35T
primer for encapsulating existing adhesive	1	227.59	227.59T
cove base	135	1.58	213.30T
cove adhesive	3	14.99	44.97T
labor to remove existing carpet	87.34	3.50	305.69T
labor to prime and prep floor	1	100.00	100.00T
labor to install carpet tile	87.34	8.50	742.39T
labor to install cove base	135	1.29	174.15T
Sales Tax Exempt		0.00%	0.00
		TOTAL	\$4,200.53

Chapins Furniture & Decorating

846 South E
Broken Bow, NE

Estimate

DATE	ESTIMATE NO.
3/6/2026	math rm

NAME / ADDRESS
ANSELMO MERNA SCHOOL 750 NO CONWAY MERNA, NE 68856

PROJECT

DESCRIPTION	QTY	COST	TOTAL
carpet tile	93.34	25.19	2,351.23T
adhesive as specified	1	192.35	192.35T
primer for encapsulating existing adhesive	1	227.59	227.59T
cove base	120	1.58	189.60T
cove adhesive	3	14.99	44.97T
labor to remove existing carpet	93.34	3.50	326.69T
labor to prime and prep floor	1	100.00	100.00T
labor to install carpet tile	93.34	8.50	793.39T
labor to install cove base	120	1.29	154.80T
Sales Tax Exempt		0.00%	0.00
		TOTAL	\$4,380.62

Chapins Furniture & Decorating

846 South E
Broken Bow, NE

Estimate

DATE	ESTIMATE NO.
3/6/2026	staff room

NAME / ADDRESS
ANSELMO MERNA SCHOOL 750 NO CONWAY MERNA, NE 68856

PROJECT

DESCRIPTION	QTY	COST	TOTAL
LVT plank for staff lounge	168	3.99	670.32T
adhesive as specified	1	69.89	69.89T
cove base	48	1.58	75.84T
cove adhesive	1	14.99	14.99T
prep floor	1	75.00	75.00T
labor to install LVT plank	168	2.95	495.60T
labor to install cove base	168	1.29	216.72T
Sales Tax Exempt		0.00%	0.00
		TOTAL	\$1,618.36

Chapins Furniture & Decorating

846 South E
Broken Bow, NE

Estimate

DATE	ESTIMATE NO.
3/6/2026	Home EC

NAME / ADDRESS
ANSELMO MERNA SCHOOL 750 NO CONWAY MERNA, NE 68856

PROJECT

DESCRIPTION	QTY	COST	TOTAL
LVT plank for entire home ec room	1,288	3.99	5,139.12T
Adhesive as specified	2	198.88	397.76T
cove base	180	1.58	284.40T
cove adhesive	3	14.99	44.97T
labor to install LVT plank	1,288	2.95	3,799.60T
labor to install cove base	180	1.29	232.20T
Sales Tax Exempt		0.00%	0.00
		TOTAL	\$9,898.05

Chapins Furniture & Decorating

846 South E
Broken Bow, NE

Estimate

DATE	ESTIMATE NO.
3/7/2026	entry 2

NAME / ADDRESS
ANSELMO MERNA SCHOOL 750 NO CONWAY MERNA, NE 68856

PROJECT

DESCRIPTION	QTY	COST	TOTAL
LVT 12x24 tile around outside of walk off carpet in the center	150	3.99	598.50T
walk off carpet for center of entry	18.67	58.99	1,101.34T
primer for encapsulating existing adhesive	1	78.99	78.99T
adhesive for LVT	1	89.99	89.99T
adhesive for walk off carpet	1	69.99	69.99T
labor to remove existing carpet	20	4.50	90.00T
labor to prime and prep	1	75.00	75.00T
labor to install LVT	150	2.95	442.50T
labor to install walk off carpet	18.67	8.50	158.70T
Sales Tax Exempt		0.00%	0.00
		TOTAL	\$2,705.01

Chapins Furniture & Decorating

846 South E
Broken Bow, NE

Estimate

DATE	ESTIMATE NO.
3/7/2026	entry 1

NAME / ADDRESS
ANSELMO MERNA SCHOOL 750 NO CONWAY MERNA, NE 68856

PROJECT

DESCRIPTION	QTY	COST	TOTAL
LVT 12x24 tile around outside of walk off carpet in the center	175	3.99	698.25T
walk off carpet for center of entry	15	58.99	884.85T
primer for encapsulating existing adhesive	1	78.99	78.99T
adhesive for LVT	1	89.99	89.99T
adhesive for walk off carpet	1	69.99	69.99T
labor to remove existing carpet	20	4.50	90.00T
labor to install LVT	175	2.95	516.25T
labor to install walk off carpet	15	8.50	127.50T
labor to prime and prep	1	75.00	75.00T
Sales Tax Exempt		0.00%	0.00
		TOTAL	\$2,630.82

Explanation of 2026/27 Property Tax Authority Calculation

SECTION A – TOTAL PROPERTY TAX & NON-PROPERTY TAX REVENUE

From the General and Special Building Funds only – Data collected and added together from the following sources:

- The property tax requests from the current budget year (2025-26 LC-2)
- Non-property tax revenue reported in the previous year's Annual Financial Report (2023-24 AFR)
- SPED reimbursement totals reported in the current AFR data year (2024-25 AFR)
- TEEOSA reimbursement total from the current fiscal year (to be paid 2025-26)

SECTION B – TOTAL BASE GROWTH %

The sum of the following percentages:

- 3%
- The annual percentage increase in the student enrollment of the school district multiplied by:
 - One if the school district's student enrollment has grown by an average of 3% over the preceding 3 years and 150 students over the 3 years; seven-tenths if the school district's student enrollment has grown by an average of 3% over the preceding 3 years; or four-tenths if growth average below 3%
- The percentage obtained by first dividing the annual increase in the total number of limited English proficiency students in the school district by the student enrollment of the school district and then multiplying the quotient by fifteen hundredths
- The percentage obtained by first dividing the annual increase in the total number of poverty students in the school district by the student enrollment of the school district and then multiplying the quotient by fifteen hundredths

SECTION C – REVENUE CAP

Total Property Tax & Non-Property Tax Revenue (Section A) multiplied by Total Base Growth Percentage total (Section B). This amount is the upcoming year's (2025-26) total revenue subject to the property tax cap authority calculation.

SECTION D – PROPERTY TAX REQUEST AUTHORITY

The sum of the Revenue Cap (Section C)

- LESS: Non-property tax revenue reported in the most recent available year's Annual Financial Report (2024-25 AFR) for the General and Special Building Funds. At certification data is updated amended AFR data.
- LESS: 2025/26 SPED reimbursement amount (model uses estimate from November 2025 SPED FFR, certification is revised with actual paid through May 2026)
- LESS: TEEOSA to be paid in the upcoming fiscal year including foundation aid and prior year correction amount

- PLUS: Prior years unused property tax authority (2025-26 LC-2)

2025-26 Property Tax Request Authority is the maximum amount a district may request between its General and Building fund tax requests without additional Board approval. This amount does not take into account the levy or spending authority requirements, which may limit a district's request to an amount below its property tax request authority.

SECTION E - ADDITIONAL BASE GROWTH PERCENTAGE

With 70% Board approval the following additional percentage will apply:

- 7% with average daily membership of 471 students or less
- 6% with average daily membership of 472-3044 students
- 5% with average daily membership of 3045-10,000 students
- 4% with average daily membership of 10,001 or more students

SECTION F – ADDITIONAL PROPERTY TAX AUTHORITY IF BOARD APPROVED

Total Property Tax & Non-Property Tax Revenue (Section A) from the base year (2025-26) multiplied by Additional Base Growth Percentage (Section E). This is the amount of additional property taxes for the General and Building fund that may be levied if the district obtains 70% board approval.

SECTION G – PROPERTY TAX REQUEST AUTHORITY Including additional board approved amount

Sum of Property Tax Request Authority (Section D) and Additional Property Tax Authority (Section F) for the upcoming year (2026-27) which would be the maximum amount a district could levy in the General and Special Building funds without obtaining a voter approved override.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2026/27 STATE AID CERTIFICATION

ANSELMO-MERNA PUBLIC SCHOOLS (21-0015-000)

FORMULA STUDENTS CALCULATION

(Fall Membership	ADM/FM Ratio)	+	Contracted Out	=	Formula Students
(236	0.9977982231)	+	0	=	235.48
KDG Adjustment	(4 students	x .5)		times ADM Factor	=	(2.00)
Early Childhood (002)	(10 students	x 469.0 hours / 1,032 hours		x .6)	=	2.73
<i>Total Formula Students</i>						236.21

FORMULA NEEDS CALCULATION

Basic Funding	4,679,198
Poverty Allowance	0
Limited English Proficiency Allowance	0
Focus School & Program Allowance	0
Summer School Allowance	0
Special Receipts Allowance	342,019
Transportation Allowance	198,766
Elementary Site Allowance	0
Distance Education & Telecommunications Allowance	31,695
Averaging Adjustment	0
New School Adjustment	0
Student Growth Adjustment	0
Community Achievement Plan Adjustment	0
Limited English Proficiency Allowance Correction	0
Student Growth Adjustment Correction	0
Poverty Allowance Correction	0
Non Qualified LEP Adjustment	0
Total Calculated Formula Needs	5,251,678
Formula Needs Stabilization	0
Total Formula Needs	5,251,678

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	723,106,016 / 100 x 1.0000000000	7,231,060
Net Option Funding		472,611
Allocated Income Tax Funds		28,075
Other Actual Receipts		683,911
Community Achievement Plan Aid		0
Foundation Aid Included in Resources		212,590
Total Formula Resources		8,628,247

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0867 or (402) 471-4320.

Due to delayed federal poverty low-income data, prior-year data was used.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2026/27 STATE AID CERTIFICATION

ANSELMO-MERNA PUBLIC SCHOOLS (21-0015-000)

STATE AID CALCULATION

Equalization Aid	0
Net Option Funding	472,611
Allocated Income Tax Funds	28,075
Community Achievement Plan Aid	0
Foundation Aid Included in Resources	212,590
Foundation Aid Outside of Resources	141,727
Total State Aid Calculated	855,003
Prior Year (2025/26) State Aid Correction	10,111
Total State Aid	865,114
Carryover Adjustment from years prior to 2026/27	0

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0867 or (402) 471-4320.

Due to delayed federal poverty low-income data, prior-year data was used.

2026/27 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: CUSTER
COUNTY-DISTRICT NUMBER: 21-0015-000
DISTRICT NAME: ANSELMO-MERNA PUBLIC SCHOOLS

Certified Budget Authority	\$5,525,172	Budget Based
Allowable Reserve Percentage	45 %	
Access to Prior Year's Unused Budget Authority	\$107,808	

Certified Budget Authority:

Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation: $((GFBE - SGF - SPED - GFLE) \times 1.025)$

Student Growth Adjustment Calculation: $((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))$

Formula Needs Calculation: $((FN \times 1.10) - (SPED \times 1.025))$

		Data Source
GFBE	2025/26 General Fund Budget	2025/26 LC-2 Line B-100
SGF	2025/26 Special Grant Funds	2025/26 LC-2 Line B-110
SPED	2025/26 Special Education Budget	2025/26 LC-2 Line B-120
GFLE	2025/26 General Fund Lid Exclusions (Schedule A)	2025/26 LC-2 Line B-130
SGA	2026/27 Student Growth Adjustment	2026/27 State Aid
SGACORR	2026/27 Student Growth Correction	2026/27 State Aid
FN	2026/27 Formula Needs	2026/27 State Aid

2026/27 Basic Allowable Growth Rate (BAGR) is 2.5%.

Access to Prior Year's Unused Budget Authority:

This amount is equal to the lesser of 2% of 2025/26 adjusted expenditures (2% of LC-2 Line B-140) or 2025/26 Total Unused Budget Authority (LC-2 Line B-175) *if the district has Unused Budget Authority available.*

Please Note: *To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2026/27 LC-2.*

For further information on how this data was calculated, see the "Budget Text" document available here www.education.ne.gov/fos/budgeting-school-district. For questions, contact School Finance at (402) 540-0649 or (402) 450-1418.

NCSA Final Legislative Report

109th Legislature, Second Session

Convened, January 7, 2026

Adjourned Sine Die, April 17, 2026

Prepared by Dr. Mike Dulaney

NCSA Executive Director

April 20, 2026

I. Legislation Passed and Signed into Law	1-42
II. Legislation that Became Law Without the Governor's Signature	43-44
III. Interim Study Resolutions	45-53

I. Legislation Passed and Signed into Law

<i>Bill</i>	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>	<i>Pg.</i>
LB 258	Raybould	Business and Labor	Change provisions relating to the minimum wage under the Wage and Hour Act	3
LB 304	DeBoer	Health	Eliminate a sunset date for the federal Child Care Subsidy program and state intent regarding funding	3
LB 384	Storer	Revenue	Require the county assessor and one voting member of the governing bodies of participating political subdivisions to attend joint public hearings under the Property Tax Request Act	4
LR 422	Rountree	Education	Urge Congress and the President of the United States to enact legislation to fully fund the Individuals with Disabilities Education Act	5
LB 429	Murman	Education	Provide requirements and restrictions for school boards relating to professional employees' organizations	5
LB 596	Sanders	Government	Change requirements for legal publications and notices required by law, provisions of the Open Meetings Act, county inventories, warrants, and discharge records, storage requirements for certain records, petitions to change names, marriage license and record fees, and reports of abandoned property, and eliminate a penalty for certain public officials and provisions relating to the registration of farm, ranch, or home names	7

Bill	Sponsor	Committee	Subject	Pg.
LB 653	Murman	Education	Change provisions relating to acceptance of students under the enrollment option program and discipline of students under the Student Discipline Act	10
LB 745	Juarez	Education	Change provisions relating to the requirements for a diploma of high school equivalency	13
LB 748	Sorrentino	Education	Change provisions relating to the Nebraska educational savings plan trust and allow for the use of trust funds for recognized postsecondary credential programs	13
LB 803	Revenue Com	Revenue	Adopt the First-Time Home Buyer Savings Account Act and change provisions relating to the Sports Arena Facility Financing Assistance Act, the Property Tax Growth Limitation Act, property tax valuation and levy procedures, homestead exemptions, and income taxes	14
LB 820	Retirement Com	Retirement	Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, computation of tax withholdings, retirement allowances, cost-of-living adjustments, and the Nebraska State Patrol and change the title of the executive director of the Nebraska Public Employees Retirement Systems	18
LB 821	Retirement Com	Retirement	Eliminate certain verification requirements performed by the Public Employees Retirement Board and change duties of the board and the Nebraska Investment Council relating to retirement systems	20
LB 824	Lonowski	Retirement	Change provisions relating to termination of employment under the School Employees Retirement Act and the Class V School Employees Retirement Act	21
LB 834	Kauth	Revenue	Change provisions relating to county assessors, the Property Tax Administrator, real property assessments, taxes levied in counties, delinquent taxes owed to counties, remission of sales and use taxes, and mobile homes	21
LB 847	Kauth	Business and Labor	Adopt the Nebraska Registered Apprenticeship Act, change provisions relating to funds, child labor, the Business Innovation Act, the Contractor Registration Act, the Employee Classification Act, the Employment Security Law, and the Nebraska Wage Payment and Collection Act, and transfer administration of student internships to the Department of Labor	22
LB 924	Andersen	Education	Change powers of learning community councils and authorized uses of learning community levies	24
LB 935	Bosn	Judiciary	Provide for the award of costs and attorney's fees in certain actions involving political subdivisions	25
LB 937	Education Com	Education	Adopt the Prior Learning Act and K-12 Cybersecurity Act, change provisions relating to student transfers, school absences, extracurricular activities, school employment, the improvement grant program, monitoring instruction, deadlines, Teacher Apprenticeship Program, Nebraska Teacher Recruitment and Retention Act	26

<i>Bill</i>	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>	<i>Pg.</i>
LB 940	Murman	Education	Prohibit certain color additives in school meals	39
LB 966	Cavanaugh, M.	Education	Adopt the Hunger-Free Schools Pilot Program	40
LB 1022	Murman	Education	Eliminate the human relations training requirement for obtaining certificates and permits for teaching, providing special services, or education administration	41
LB 1236	Executive Board	Executive Board	Change provisions relating to publication, printing, and distribution of legislative journals, session laws, and statutes and publication of the Constitution of Nebraska	42

LB 258 *Sponsor* *Committee* *Priority* *Subject*
Raybould Business and Labor Raybould Change provisions relating to the minimum wage under the Wage and Hour Act

Approved by Governor: February 9, 2026
Passed on Final Reading: February 5, 2026; 33-16 vote
Effective Date: July 18, 2026

Currently, the minimum wage is set at \$13.50 per hour. On January 1, 2026, the rate will be \$15 per hour through December 31, 2026. Under LB 258, the minimum wage would be increased on January 1, 2027, and on each January 1st thereafter, by 1.75%.

Youth Minimum Wage

The measure provides that an employer may pay a “youth minimum wage” of \$13.50 per hour to an employee who:

- (a) is at least 14 years of age but younger than 16 years of age; and
- (b) is not an emancipated minor.

Beginning on January 1, 2030, and on January 1st of every 5th year thereafter, the youth minimum wage would increase by 1.5%, rounded to the nearest cent.

Training Wage Rate

LB 258 provides that a “training wage rate” would be:

- (a) \$13.50 per hour through December 31, 2026; and
- (b) beginning on January 1, 2027, and on January 1st of each year thereafter, the training wage rate would increase by 1.5%, rounded to the nearest cent.

LB 304 *Sponsor* *Committee* *Priority* *Subject*
DeBoer Health DeBoer Eliminate a sunset date for the federal Child Care Subsidy program and state intent regarding funding

Approved by Governor: April 14, 2026
Passed on Final Reading: April 10, 2026; 43-6 vote
Effective Date: July 18, 2026

LB 304 was introduced in the 2025 Session. It was supported by First Five Nebraska and a host of education groups, including NCSA. Senator Prokop was instrumental in promoting the bill to his colleagues.

LB 304 changes provisions of the Child Care Subsidy program, removing the October 1, 2026, sunset on the eligibility cap of 185% of the Federal Poverty Level (FPL). The bill also removes the October 1, 2026, sunset on eligibility for the transitional Child Care Subsidy of 200% FPL. Currently, the income cap would revert to the threshold of 130% FPL for regular subsidy and 185% for transitional subsidy.

Based on updated analysis provided by DHHS, which analyzes the estimated cost of child care subsidy scenarios, the estimated funds needed to maintain the current subsidy levels in FY2027 are \$3,157,170. Assuming the FY2027 cost is 75% of a full year, the cost in FY2028 and beyond is estimated to be \$4,209,560.

As amended and passed, the funding source for the additional cost is designated to be the Health Care Cash Fund.

LB 384	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Storer	Revenue	None	Require the county assessor and one voting member of the governing bodies of participating political subdivisions to attend joint public hearings under the Property Tax Request Act

Approved by Governor: February 9, 2026
Passed on Final Reading: February 5, 2026; 49-0 vote
Effective Date: July 18, 2026

LB 384 amends the Property Tax Request Act, which was created in 2021 under LB 644. The original intent behind LB 384 was to revise “Nebraska’s ‘Truth in Taxation’ law by requiring a majority of the governing board members of a property taxing entity exceeding its allowable growth rate to attend the corresponding joint public hearing.”¹

As amended, LB 384 changes the requirements that must be met if any political subdivision seeks to increase its property tax request by more than the allowable growth percentage. The bill amends section 77-1633(3)(b) to require that at least one voting member of the governing body of each participating political subdivision must attend the required joint public hearing. The county assessor of the county hosting the hearing must also attend.

¹ Statement of Intent, LB 384, One Hundred Ninth Legislature, First Session, 2025.

The bill eliminates the current provision that an elected official may be THE designated representative from a participating political subdivision.

LR 422	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Rountree	Education	None	Urge Congress and the President of the United States to enact legislation to fully fund the Individuals with Disabilities Education Act

Adopted: April 9, 2026; 47-0
Effective Date: April 9, 2026

LR 422 was introduced late in the 2026 Session on March 24. The resolution was referred to the Education Committee for disposition. After a public hearing on April 1, the committee advanced the measure unanimously for floor consideration.

The resolution urges Congress and the President of the United States to fully fund the Individuals with Disabilities Education Act (IDEA) at the authorized level of 40% of the average per-pupil expenditure. The resolution states that, although Congress has consistently authorized funding at 40%, the federal government has never met this commitment. As a result, states and local school districts have been required to cover the majority of special education costs. The resolution further states that the failure to fully fund IDEA shifts the financial burden to states and school districts, which results in reductions to other educational programs or increased reliance on state and local taxes.

LB 429	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Education	None	Provide requirements and restrictions for school boards relating to professional employees' organizations

Approved by Governor: April 14, 2026
Passed on Final Reading: April 9, 2026; 47-2
Effective Date: July 18, 2026

From the time this bill was introduced in 2025 until it passed in 2026, LB 429 was the subject of concern for NSEA. As introduced, the bill was meant to open access to teachers for other education membership groups, including and especially as it relates to the Association of American Educators (AAE). The AAE is a nonunion organization that provides liability insurance, life insurance, and professional growth opportunities for its membership.

Charles Zurcher, regional membership director for AAE, testified at the February 18, 2025, public hearing: “The NSEA has access to school districts’ teachers’ emails, school presentations, teachers’ mailboxes, and district bulletin boards in virtually every school in our state. Other

professional associations are severely restricted.”² “This is fundamentally wrong and creates a monopoly”, said Zurcher.³

Tim Royers, NSEA President, opposed the legislation, calling it “blatantly unconstitutional” in violation of Article III, Section 18 relating to special legislation.⁴

As the bill advanced from committee, it was not only a threat to NSEA but also a problem for school management. The bill would have created more work for school officials to make sure access was permitted for a range of organizations – not just teacher groups.

NSEA helped to develop a compromise amendment, offered by Senator John Cavanaugh, and, on March 6, 2026, it was adopted by the Legislature.

LB 429, as passed and signed into law, requires school boards to grant access upon a request made by a professional employees’ organization to the physical or electronic mailbox of any certificated employee.

Professional employees’ organization is defined as any organization that engages in one or more of the following activities: Providing liability protection or collective bargaining on behalf of certificated employees.

LB 429 permits a professional employees’ organization, in an effort to recruit new members, to display information at or send a representative who either is an employee of the school district or represents an employee of the school district to attend a certificated employee meeting or event, including, but not limited to, a certificated employee orientation meeting.⁵

If a professional employees’ organization is allowed to create and post signage or materials in a school (such as an information board, a bulletin board, a poster, or a pamphlet), any other professional employees’ organization must also be granted permission to create and post signage and materials in an equal manner.

A school board may not designate any day or break in the school calendar by naming or referring to the day or break using the name of any professional employees’ organization.

CIR: The new law may not be construed to apply to, modify, supersede, or affect in any way the provisions of the Industrial Relations Act (*CIR*)⁶ or any rights, duties, procedures, or obligations established pursuant to such act or section, including, but not limited to, any matters relating to collective bargaining, industrial disputes, certification of bargaining agents, prohibited practices, or jurisdiction of the *CIR*.

² Hearing Transcripts, LB 429, Education Committee, February 18, 2025, p. 63.

³ *Id.*

⁴ *Id.*, pp. 68-69.

⁵ Certificated employee means and includes all teachers and administrators as defined in section 79-101, other than substitute teachers, who are employed one-half time or more by any class of school district. Neb. Rev. Stat. § 79-824.

⁶ Neb. Rev. Stat. § 48-842.

LB 596	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Sanders	Government	Government Com	Change requirements for legal publications and notices required by law, provisions of the Open Meetings Act, county inventories, warrants, and discharge records, storage requirements for certain records, petitions to change names, marriage license and record fees, and reports of abandoned property, and eliminate a penalty for certain public officials and provisions relating to the registration of farm, ranch, or home names

Approved by Governor: April 14, 2026
Passed on Final Reading: April 10, 2026; 46-3
Effective Date: July 18, 2026

LB 596 became a package bill for the Government Committee. It will likely be remembered mostly for changes in the Nebraska Hall of Fame laws to allow Tom Osborne to be inducted while still living. For the education community, the measure includes changes to the Open Meetings Act and changes in the requirements for legal publications and notices.

■ **Public Record Preservation** *Effective Date*
 (Sections 4, 5 of LB 596) July 18, 2026

Sections 4 and 5 of LB 596 incorporate the provisions of LB 919 (Sanders) relating to preservation of public records.⁷ The intent is to modernize public records preservation processes by allowing the use of media other than microfilm or microfiche.⁸

Roll form of microfilm or “other accessible durable medium” may be substituted for the method of filing original documents.

LB 596 provides that a “medium” is accessible if it is able to be retrieved through intellectual, digital, or physical means within institutional or legal parameters.

■ **Legal Newspapers** *Effective Date*
 (Section 6 of LB 596) July 18, 2026

Section 6 of LB 596 amends the law (§ 25-523) defining a legal newspaper. This section provides for the use of digital newspapers for purposes of giving public notice under the Open Meetings Act in localities where no print edition or e-edition of a legal newspaper are published.

The measure provides that no newspaper would be considered a legal newspaper for the publication of legal and other official notices unless it has a bona fide circulation:

- of at least 300 paid subscriptions if located in a city of the metropolitan class or a city of the primary class, or

⁷ Neb. Rev. Stat. § 23-1517.01.

⁸ Statement of Intent, LB 919, One Hundred Ninth Legislature, Second Session, 2026.

- at least 200 paid subscriptions if located in a city of the first class, city of the second class, or village, and
- must have been published within the county or an adjacent county for 52 successive weeks prior to the publication of a notice, and then subsequently at least 50 times per year.

LB 596 defines “digital newspaper” as an Internet website that:

- (a) employs staff in the county from which the digital newspaper is published online;
- (b) has at least 300 paid subscribers if located in a city of the metropolitan class or city of the primary class;
- (c) has at least 200 paid subscribers if located in a city of the first class, city of the second class, or village;
- (d) publishes exclusively online;
- (e) has updated its news at least once each week for at least one year prior to the publication of a notice; and
- (f) reports on events and governmental activities of local interest.

An “e-edition” is defined as a digital facsimile of a newspaper’s print edition that is accessible from such newspaper’s website and is substantially the same in both format and content as the print edition of such newspaper.

The e-edition of a legal newspaper would be considered a legal newspaper for the publication of legal and other official notices only if:

- (a) such notices are contemporaneously published in the print edition of the newspaper or
- (b) the newspaper:
 - (i) has ceased publication of its print edition and
 - (ii) was considered a legal newspaper when it ceased publication.

If no newspaper considered to be a legal newspaper publishes either a print edition or an e-edition within a county, any legal and other official notices directed to persons or entities in that county may be published in a digital newspaper within the county if available at a rate not to exceed legal notice rates.⁹

Published Legal Notices: LB 596 modifies existing law to provide that all legal publications and notices of whatever kind or character that may by law be required to be published a certain number of days or a certain number of weeks would be legally published when they have been published in a print edition of a daily, weekly, semiweekly, or triweekly newspaper, or in an e-edition or digital newspaper as outlined above.¹⁰

⁹ Neb. Rev. Stat. §§ 33-141 to 33-143 (Legal Notices).

¹⁰ *Id.*, § 25-228.

Rates for Legal Notices: In section 10 of the measure, the legal rate for the publication of all legal notices other than those exceptional legal notices¹¹ would continue to be 50¢ per line, single column, standard newspaper measurements of eight-point type and pica width of eleven for the first insertion and 43.34¢¹² per line, single column, standard newspaper measurements of eight-point type and pica width of eleven for each subsequent insertion.

■ **Open Meetings Act** *Effective Date*
(Sections 15, 16 of LB 596) July 18, 2026

LB 596 includes the provisions of two bills introduced in the 2026 Session relevant to the Open Meetings Act: LB 898 (Lonowski) and LB 1145 (Lonowski). Senator Lonowski believed that existing provisions of the Open Meetings Act have become “confusing and have proven to be problematic for political subdivisions.”¹³

The measure amends the Act (§ 84-1411) to state that each public body must give reasonable advance publicized notice of the time and place of each meeting by a method designated by each public body and recorded in its minutes.

Notice must be given at least four times each year of the regular meeting schedule, the location, and the method designated by the public body to provide reasonable advance publicized notice. The notice must be given by publication in a legal newspaper of general circulation within the public body’s jurisdiction. This would not apply in the case of:

- the governing body of a city of the second class or village,
- any advisory committee of the governing body,
- the governing body of a rural or suburban fire protection district, or
- any public body that only meets intermittently and is not required to hold regular meetings.

The measure provides that failure to comply with the above requirement would not cause any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken at a meeting of the public body to be void or voidable.

For a public body that decides to publish notice in a newspaper of general circulation within the public body’s jurisdiction to meet the notice requirement, in case of refusal, neglect, or inability of the newspaper to publish the notice, the public body must:

- (a) post such notice on its website, if available,
- (b) request the newspaper submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers, and
- (c) post such notice in a conspicuous public place in such public body’s jurisdiction.

¹¹ *Id.*, § 33-142.

¹² Formerly 39.4¢ per line.

¹³ Statement of Intent, LB 1145, One Hundred Ninth Legislature, Second Session, 2026.

The public body must keep a written record of the posting and a written record of the request to the newspaper. The record of the posting would be evidence that the posting was done as required and would be sufficient to fulfill the requirement of publication.

Posting the Act: LB 596 eliminates the requirement of posting the Act in the meeting room at a location accessible to members of the public. Public bodies must merely make available at least one current copy of the Act in the meeting room accessible to members of the public.

LB 653	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Education	None	Change provisions relating to acceptance of students under the enrollment option program and discipline of students under the Student Discipline Act

Approved by Governor: March 4, 2026
Passed on Final Reading: February 27, 2026; 33-15 vote
Effective Date: July 18, 2026

LB 653 was introduced in 2025 and was initially set to be a comprehensive Education Committee package bill last year. The bill stalled during the 2025 Session on General File and then carried over to the 2026 Session. Senator Murman had an opportunity as the 2026 Session began to use the bill as a vehicle for two important issues: changes to the enrollment option program and changes to the Student Discipline Act (specifically as it relates to PK-2 suspensions).

The first issue, option enrollment, did not cause much concern among lawmakers. The proposed changes were readily acceptable during floor debate. The second issue, PK-2 suspensions, was very controversial by comparison. It involved a law passed in 2023 under LB 705, which was supported by Senator Murman and approved by the Governor.¹⁴ In subsequent years, both Senator Murman and Governor Pillen would work to repeal it or at least modify it due to concerns expressed by educators throughout the state.

Repealing the law relevant to PK-2 suspensions would have been politically difficult.¹⁵ The next best option, viewed as a compromise, was to amend the law by adding a new exception to the rule that no PK-2 student may be suspended. Prior to LB 653, as passed, the only exception provided in the law related to a student bringing a deadly weapon on school grounds, a vehicle owned, leased, or contracted by a school, or at a school-sponsored activity or athletic event. The “deadly weapon” exception was part of the law when it passed in 2023.

On January 9, 2026, a white copy amendment was filed on LB 653 containing the proposed changes to the enrollment option program and the Student Discipline Act. The debate was contentious at all three stages of debate. After final passage, reverberations on the student discipline issue were heard throughout the remainder of the session.

¹⁴ Neb. Rev. Stat. § 79-265.01.

¹⁵ LB 1053 was introduced on behalf of the Governor to eliminate the prohibition regarding suspending a PK-2 student. The bill would have outright repealed § 79-265.01. The bill was not advanced from committee.

Enrollment Option Program

The proposed change to the Enrollment Option Program was limited to one section of law (§ 79-238) relating to application acceptance and rejection, specifically as it pertains to siblings of option students.

Section 1 of LB 653 states that any option school district that is not a member of a learning community must automatically accept applications for siblings of option students enrolled in the option school district without regard to capacity limitations.

Any option school district that is in a learning community must automatically accept applications for siblings of option students enrolled in the option school district without regard to capacity limitations, then give:

- First priority for enrollment to students who have previously been enrolled in the option school district as an open enrollment student,
- Second priority for enrollment to students who reside in the learning community and who contribute to the socioeconomic diversity of enrollment at the school building to which the student will be assigned, and
- Final priority for enrollment to other students who reside in the learning community.

The option school district would not be required to accept a student meeting the priority criteria if the district is at capacity, except for siblings of option students or as provided in section 79-235.01 or section 79-240.¹⁶

Student Discipline

LB 653 amends three separate sections of the Student Discipline Act.

Short-term Suspension

Oral and Written Notice: Section 2 of LB 653 amends § 79-265 to provide that before the short-term suspension takes effect, the student and the parent, guardian, or educational decisionmaker of the student must be given oral and written notice of the charges against the student an explanation of the evidence the authorities have, and an opportunity to present the student's version of the events leading to the alleged conduct or violation the principal has determined necessitates a short-term suspension and evidence to support the student's version of such events.

Written Statement: Within twenty-four hours or such additional time as is reasonably necessary, not to exceed an additional 48 hours, following such suspension, the principal shall send a written statement to the student and his or her parent or guardian describing:

- (1) The student's conduct, misconduct, or violation of the rule or standard;
- (2) The reasons for the action taken;

¹⁶ Neb. Rev. Stat. § 79-235.01 (continued attendance), § 79-240 (request for release, rejection, notice, appeal).

- (3) The actions made by the school to try to discontinue or alleviate the behavior of the student prior to considering suspension;
- (4) Resources the school is able to provide or recommend to assist the student; and
- (5) How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school.

Note: The last three items, (3), (4), and (5), were added to the required written statement.

Conference: As with existing law, the principal must make a reasonable effort to hold a conference with the parent or guardian before or at the time the student returns to school and must document the effort in writing.

LB 653 provides that, if the conference has not been held, a parent, guardian, or educational decisionmaker may submit a written request to the school for a conference with the principal relating to the short-term suspension of the child and the written statement received by the parent, guardian, or educational decisionmaker.

PK-2 Suspension

Section 3 of LB 653 amends § 79-265.01 relating to PK-2 suspension. A new exception is provided for the rule that no PK-2 student may be suspended. LB 653 provides that a PK-2 student may be suspended if he/she engages in violent behavior capable of causing physical harm to another student or school employee.

Long-term Suspension, Expulsion, or Mandatory Reassignment

Section 4 of LB 653 amends § 79-268 relating to the procedures that must be followed if a principal makes a decision to discipline a student by long-term suspension, expulsion, or mandatory reassignment.

Currently, the decision to recommend discipline must be made within two school days after learning of the alleged student misconduct. On the date of the decision, a written charge and a summary of the evidence supporting the charge must be filed with the superintendent.

The school must, within two school days after the decision, send written notice by registered or certified mail to the student and his/her parent or guardian informing them of the rights established under the Student Discipline Act. The written notice must include the following:

- (a) The rule or standard of conduct allegedly violated, and the acts of the student alleged to constitute a cause for long-term suspension, expulsion, or mandatory reassignment, including a summary of the evidence to be presented against the student;
- (b) The penalty, if any, which the principal has recommended in the charge and any other penalty to which the student may be subject;
- (c) Resources the school is able to provide or recommend to assist the student; and
- (d) How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school.

Note: The final two items, (c) and (d), for the written notice were added under LB 653.

LB 745	<i>Sponsor</i> Juarez	<i>Committee</i> Education	<i>Priority</i> None	<i>Subject</i> Change provisions relating to the requirements for a diploma of high school equivalency
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Approved by Governor: April 14, 2026
Passed on Final Reading: April 9, 2026; 49-0
Effective Date: July 18, 2026

At the public hearing for LB 745, Senator Juarez stated that NDE and the Nebraska School Counselor Association supported the legislation. Senator Juarez stated the reason for introducing the bill was that:

Under current Nebraska statute and policy, students who are 16 and 17 can take the GED test with appropriate documentation and approvals, but cannot receive the GED diploma until after their 18th birthday. This statutory delay creates unnecessary burdens on young people who have met all academic requirements and are ready to move on to the next stage of their lives.¹⁷

LB 745 changes the requirements to receive a General Educational Development (GED) by removing the 18th birthday requirement, so that the Commissioner of Education can issue the diploma upon completion of the high school equivalency requirements. The measure also removes the requirement that an individual’s graduating class has been graduated for at least one year.¹⁸ The measure was supported by the Omaha-based Education Rights Counsel.

LB 748	<i>Sponsor</i> Sorrentino	<i>Committee</i> Education	<i>Priority</i> None	<i>Subject</i> Change provisions relating to the Nebraska educational savings plan trust and allow for the use of trust funds for recognized postsecondary credential programs
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Approved by Governor: April 14, 2026
Passed on Final Reading: April 9, 2026; 46-3
Effective Date: July 18, 2026

LB 748 conforms Nebraska law to the federal changes regarding “529 Plans” under the College Savings Plan Program that became a part of the One Big Beautiful Bill signed on July 4, 2025.

LB 748 expands the types of elementary or secondary school expenses beyond tuition (e.g., to include books, tutoring, online material), up to \$20,000 per year,¹⁹ consistent with federal changes.

¹⁷ Hearing Transcripts, LB 745, Education Committee, January 26, 2026, p. 74.

¹⁸ Neb. Rev. Stat. § 79-730.

¹⁹ The current limit is \$10,000.

The measure also provides that College Savings Plan Program funds may be used for postsecondary credentialing expenses, consistent with federal changes, such as tuition and fees, books, supplies, and equipment necessary for the program, testing fees for exams required to obtain or maintain a recognized credential, and continuing education fees.

Also under the new law, the State Treasurer will have the power to enter into agreements with any recognized postsecondary credential program to implement the Education Savings Plan, except agreements that pertain to the investment of money in the Education Savings Plan administrative fund, expense fund, or program fund. The State Treasurer will also have the power to make payments to recognized postsecondary credential programs pursuant to participation agreements on behalf of beneficiaries.

LB 803	<i>Sponsor</i> Revenue Com	<i>Committee</i> Revenue	<i>Priority</i> Revenue Com	<i>Subject</i> Adopt the First-Time Home Buyer Savings Account Act and change provisions relating to the Sports Arena Facility Financing Assistance Act, the Property Tax Growth Limitation Act, property tax valuation and levy procedures, homestead exemptions, and income taxes
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Approved by Governor: April 16, 2026
Passed on Final Reading: April 10, 2026; 48-1 with E Clause
Effective Date: Sections 14-18 - January 1, 2027

As LB 803 advanced from the Revenue Committee, it included the contents of LB 575 (Hallstrom) relating to property tax levy limits. It's important to note that the property tax levy limit provisions become operative on January 1, 2027.

Notice

Section 14 of LB 803 amends the duties of county assessors (§ 77-1315). By June 1, 2027, and each June 1st thereafter, in addition to the notice of preliminary valuation, the county assessor must create a notice to be delivered to the owner of record as of May 20th of the assessed value of every item of real property not exempt from taxation, which has been assessed at a value different than in the previous year. The notice must be delivered by first-class mail addressed to the owner's last-known address.

It must identify the item of real property and must display a column for the prior tax year and the current tax year. Under the column for the prior tax year, the notice must display:

- the valuation of the parcel in the prior tax year,
- the amount each city, county, and school district levied against such parcel in the prior tax year, and
- the total amount of taxes levied against the parcel in the prior tax year by the city, county, and school district.

Under the column for the current tax year, the notice must display:

- the valuation of the parcel in the current tax year and
- the total amount of taxes that would be levied against the parcel by each city, county, and school district using the previous year’s rate of levy.

The notice must state that the tax amounts do not include any homestead exemptions or property tax credits.

The notice must state the following, in a font size larger than any other font appearing on the notice:

“KNOW YOUR RIGHTS: If you believe the valuation of the parcel described in this notice to be in error, you may file a protest of this valuation with the county clerk on or before June 30, and your protest shall be decided by the county board of equalization. Your protest must be accompanied by documentation sufficient to justify the requested valuation; if not, your protest will be dismissed. If you are concerned about the effect your valuation may have on how much tax will be levied against your parcel, you are encouraged to attend any and all of the budget hearings for the political subdivisions listed above. This notice displays the amount of tax which would be levied if the levy rate for each of the listed political subdivisions were unchanged from the prior year. The valuation for your parcel will not be certified to the listed political subdivisions by the county until August 20.”

The notice must include the date of convening of the county board of equalization and the dates for filing a protest. The notice must also state the following:

“The time and place of the budget hearings will be reported to the county assessor by each political subdivision listed above on or before June 1. Such time and place can change based on unforeseen circumstances. You are encouraged to verify with each listed political subdivision that the time and place of the budget hearings has not changed. You will receive a postcard from the state, mailed on or before July 1, which will provide further information.”

First Budget Hearing

Section 14 further amends § 77-1315 to state that, by June 1, 2027, and each June 1st thereafter, each political subdivision levying a tax against property must inform the county assessor of every county in which the political subdivision has the authority to levy the tax of the time and place of the political subdivision’s first budget hearing. *This particular portion of section 14 applies only to counties, cities, and school districts.*

Failure by a political subdivision to comply would not:

- (a) constitute a violation by the county assessor,
- (b) invalidate the political subdivision’s property tax request, or
- (c) constitute an unauthorized levy (under § 77-1606).

By June 1, 2027, and each June 1st thereafter, the county assessor must send the Property Tax Administrator a report that includes:

- (a) The name and address of every person receiving the notice (outlined above); and

(b) The county’s website address where the following information must be posted:

- (i) The time and place of the first budget hearing for the county and each city and school district authorized to levy a tax within the county; and
- (ii) The time and place of the joint public hearing (outlined below).

By June 25, 2027, and each June 25th thereafter, the Department of Revenue is required to send each person listed in the report (i.e., those who received the notice) a postcard containing information about the website address (i.e., the county’s website).

Two-thirds Majority Vote

Section 17 of LB 803 amends the Property Tax Request Act (§ 77-1632)²⁰ with regard to how a political subdivision may exceed its property tax request in the prior year.

Under the modified law, the governing body of the political subdivision must pass a resolution or ordinance to set the amount of its property tax request after holding a public hearing. If the governing body of a political subdivision seeks to set its property tax request at an amount that exceeds its property tax request in the prior year, it may do so, subject to the limitations provided in the School District Property Tax Limitation Act and the Property Tax Growth Limitation Act, after holding a public hearing and by passing a resolution or ordinance, by a 2/3s majority vote except for seven-member boards, which would require a 4/7s majority vote.

In this case, “political subdivision” means a county, city, village, school district, learning community, sanitary and improvement district, natural resources district, or community college.

“Property tax request” is defined as the total amount of property taxes requested to be raised for a political subdivision through the levy imposed.²¹

Joint Public Hearing

Section 18 of LB 803 creates a new section of law related to the joint public hearing. The measure requires that each county and each city or school district levying a tax on property within a county must participate in a joint public hearing.

If a political subdivision includes area in more than one county, the political subdivision would be deemed to be within the county in which the political subdivision’s principal headquarters are located.

Designated Representative: Each political subdivision must designate one representative to attend the joint public hearing on behalf of the political subdivision.

Board Member Attendance: At least one voting member of the governing body of each participating political subdivision must attend the joint public hearing.

²⁰ The Property Tax Request Act was passed in 2021 under LB 644 and resulted in the institution of the “pink postcard.”

²¹ Pursuant to § 77-1601 (County tax levy).

The presence of a quorum or the participation of elected officials at the joint public hearing would not constitute a meeting under the Open Meetings Act.

County Assessor Attendance: The county assessor of the county in which the joint public hearing is being held must also attend the hearing.

Agenda: At the hearing, the only item on the agenda would be a discussion on each political subdivision's budget process and preliminary information on relevant data that would impact the political subdivision's budget in the current year.

Date of Joint Hearing: The joint public hearing must be held on or after July 1 and prior to July 15,²² and before any of the participating political subdivisions file their adopted budget statement. The joint public hearing must be held after 6 p.m. local time on the relevant date.

Hearing Organization: The joint public hearing would be organized by the county clerk or his/her designee.

At the joint public hearing, the designated representative of each political subdivision must give a brief presentation on the budget process, how the budget affects the property tax request, information about the prior year's budget and property tax request, and any preliminary information about factors that may affect the current year's budget as may be known to the political subdivision.

Public participation: Any member of the public must be allowed to speak at the joint public hearing and must be given a reasonable amount of time to do so.

Report: After completion of the joint public hearing, the county clerk, or his/her designee, must prepare a report that would include:

- (a) The name of each political subdivision that participated in the joint public hearing;
- (b) The names of the designated representatives of the political subdivisions participating in the joint public hearing;
- (c) The name and address of each individual who spoke at the joint public hearing, unless the address requirement is waived to protect the security of the individual, and the name of any organization represented by each such individual; and
- (d) The number of individuals who signed in to attend the joint public hearing.

The report must be delivered to the political subdivisions participating in the joint public hearing within 10 days after the hearing.

²² Beginning in 2027.

LB 820	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Retirement Com	Retirement	Retirement Com	Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, computation of tax withholdings, retirement allowances, cost-of-living adjustments, and the Nebraska State Patrol and change the title of the executive director of the Nebraska Public Employees Retirement Systems

Approved by Governor: April 14, 2026
Passed on Final Reading: April 10, 2026; 49-0 with E Clause
Effective Date: July 18, 2026; except as noted below relating to section 22

LB 820, introduced and prioritized by the Retirement Committee. The bill includes the original provisions of LB 820 along with three other retirement bills: LB 1102, LB 1103, and LB 1166. The measure amends, to one degree or another, the following acts and entities:

- County Employees Retirement Act
- Judges Retirement Act
- Spousal Pension Rights Act
- Nebraska Investment Council
- School Employees Retirement Act
- Class V School Employees Retirement Act
- State Patrol Retirement Act²³
- State Employees Retirement Act
- Public Employees Retirement Board

LB 820, as introduced, was a technical clean-up bill drafted in coordination with the Nebraska Public Employees Retirement Systems (NPERS). The measure also contains some substantive changes.

Technical Cleanup

The technical cleanup portions of the measure include efforts to:

- Consolidate language regarding approved identification documents for state retirement plan purposes;
- Change the title of the NPERS Director to Executive Director;
- Clarify language regarding state contributions to the School Retirement Fund and the Omaha School Employees Retirement System (OSERS) Plan;

²³ Portions of LB 1103 (Ballard) were incorporated into LB 820 and will make two changes to the Nebraska State Patrol Retirement Act. The bill will increase the mandatory retirement age for members of the Nebraska State Patrol from age 60 to age 65. It would also authorize members who joined the retirement plan after July 1, 2016 to participate in the deferred retirement option plan (DROP). Currently, only members who joined the retirement plan prior to July 1, 2016 may participate in the DROP program.

- Provide for the tax treatment of contributions under the Deferred Compensation Plan in designated Roth IRA accounts under the IRS; and
- Eliminate obsolete provisions.

Class V (OPS) Plan

Portions of LB 1102 (Ballard) were incorporated into LB 820 and will change the adjustment date of cost-of-living adjustments (COLAs) under the Class V (OPS) School Employees Retirement Act to align with the beginning of the plan year. Beginning in 2026, COLAs under the Class V plan will be calculated and adjusted on September 1st of each year. The bill would align the annuity payment date under the Class V plan with the School Employees plan by setting payments on the last business day of each month. LB 1102 would also amend the definition of “retirement date” under the Class V plan to align with the corresponding definition of “retirement date” under the School Employees Retirement Act as follows:

Retirement date means (a) the first day of the month following the date upon which a member’s request for retirement is received on a retirement application if the member is eligible for retirement and has terminated employment or (b) the first day of the month following termination of employment if the member is eligible for retirement and has filed an application but has not yet terminated employment.

School Employees Retirement Plan

Portions of LB 1166 (Juarez) were incorporated into LB 820 and pertain to an issue brought forward prior to the passage of LB 645 (2025). LB 645 created a new tiered structure for determining the employee contribution rate based on the current funded ratio of the School Employees Retirement Plan. When LB 645 passed last year, the start date established for each year’s contribution rate was July 1, which would be consistent with the state’s fiscal year. The problem, of course, is that the school fiscal year and most ESUs’ fiscal years begin September 1. LB 1166 addresses this problem. Beginning in 2027, the new employee contribution rate would commence on September 1.

Note: This particular portion of LB 820, contained in section 22 of the measure, became operative on April 15, 2026.

Approved Identification Documents

Another editorial change relates to approved identification documents for persons residing outside of the United States and engaged temporarily as school employees in the State of Nebraska.

The employing public school and the school employee must maintain at least one approved identification document as defined in section 4-108. In both sections 79-915 (School Employees Plan) and 79-9,118 (Class V Plan), the laws are changed to refer to section 4-108 for the list of approved identification documents.

There are no substantive changes to the list of approved identification documents. The list currently includes:

1. A state-issued driver’s license;
2. A state-issued identification card;
3. A state-issued motor vehicle learner’s permit;
4. A certified copy of a birth certificate or delayed birth certificate issued in any state, territory, or possession of the U.S.;
5. A Consular Report of Birth Abroad issued by the U.S. Department of State;
6. A U.S. passport;
7. A foreign passport with a U.S. visa;
8. A U.S. Certificate of Naturalization;
9. A U.S. Certificate of Citizenship;
10. A tribal certificate of Native American blood or similar document;
11. A U.S. Citizenship and Immigration Services Employment Authorization Document, Form I-766;
12. A U.S. Citizenship and Immigration Services Permanent Resident Card, Form I-551; or
13. Any other document issued by the U.S. Department of Homeland Security or the U.S. Citizenship and Immigration Services granting employment authorization in the U.S. and approved by the Public Employees Retirement Board.

LB 821	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Retirement Com	Retirement	None	Eliminate certain verification requirements performed by the Public Employees Retirement Board and change duties of the board and the Nebraska Investment Council relating to retirement systems

Approved by Governor: February 24, 2026
Passed on Final Reading: February 20, 2026; 48-0
Effective Date: July 18, 2026

LB 821 amends various statutes to eliminate certain provisions related to verifications performed by the Public Employees Retirement Board (PERB), and to provide annual reports from the PERB and the Nebraska Investment Council (NIC).

Under LB 821, the PERB will no longer need to verify that their investments of assets are being invested and reinvested for exclusive purposes and that the assets of the retirement system are not invested with the sole or primary investment objective of economic development or social purposes or objectives.

By March 31 of each year, the NIC must present an independent analysis to the PERB on the investment returns on the assets of each retirement system administered by the PERB and the assets of the Class V (OPS) School Employees Retirement Act.

By April 10 of each year, the NIC must prepare an annual report and must present this report and the analysis noted above to the Retirement Committee at a public hearing.

By April 10 of each year, the PERB must prepare an annual report that includes:

- the board’s funding policy,

- the administrative costs and other fees associated with each fund and plan overseen by the board,
- member education and informational programs,
- the director’s duties and limitations,
- an organizational structure of the office of the Nebraska Public Employees Retirement Systems (NPERS), and
- the internal control structure of that office to ensure compliance with state and federal laws.

The PERB present this annual report to the Retirement Committee at a public hearing.

LB 824	<i>Sponsor</i> Lonowski	<i>Committee</i> Retirement	<i>Priority</i> None	<i>Subject</i> Change provisions relating to termination of employment under the School Employees Retirement Act and the Class V School Employees Retirement Act
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Approved by Governor: April 7, 2026
Passed on Final Reading: April 1, 2026; 47-1 with E Clause
Effective Date: May 1, 2026

LB 824 is the result of an interim study (LR 230, 2025), introduced by Senator Lonowski and co-sponsored by 19 other senators.

The bill would eliminate the current 180-day “no work period” immediately following retirement that allows new retirees to volunteer or substitute teach for up to eight days per month during that no work period.

LB 824 would institute a “hard” 120-day no-work period. This means that no volunteer work or substitute teaching would be allowed during that 120-day period.

The bill is applicable to members of the School Employees Retirement Plan, the Class V (OPS) Retirement Plan, and state employees who are members of the School Employees Retirement Plan.

Note: The change proposed in LB 824 would make both school retirement plans consistent with Nebraska’s other state public retirement plans, including state employees, county employees, judges, and state patrol.

LB 834	<i>Sponsor</i> Kauth	<i>Committee</i> Revenue	<i>Priority</i> None	<i>Subject</i> Change provisions relating to county assessors, the Property Tax Administrator, real property assessments, taxes levied in counties, delinquent taxes owed to counties, remission of sales and use taxes, and mobile homes
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Approved by Governor: April 14, 2026
Passed on Final Reading: April 9, 2026; 46-0 vote
Effective Date: July 18, 2026

LB 834 contained both technical cleanup and substantive provisions. It was supported by the Nebraska Association of County Officials (NACO). One particular section of LB 834 relates to appointment of deputies by the county assessor.

Section 2 of LB 834 provides that when authorized by the county board, the county assessor may appoint one or more deputies for whose acts he/she will be responsible. The county assessor may not appoint the county treasurer, sheriff, clerk, or surveyor as deputy.

The appointment must be in writing and revocable in writing by the county assessor. Both the appointment and revocation must be filed and kept in the office of the county clerk.

The deputy must take the same oath as the county assessor, which must be endorsed upon and filed with the certificate of appointment. The county assessor may require a bond of the deputy.

In the absence or disability of the county assessor, the deputy will perform the duties of the county assessor pertaining to the office, but when the county assessor is required to act in conjunction with or in place of another officer, the deputy may not act in the place of the county assessor.

LB 847	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Kauth	Business and Labor	Business and Labor	Adopt the Nebraska Registered Apprenticeship Act, change provisions relating to funds, child labor, the Business Innovation Act, the Contractor Registration Act, the Employee Classification Act, the Employment Security Law, and the Nebraska Wage Payment and Collection Act, and transfer administration of student internships to the Department of Labor

Approved by Governor: April 7, 2026
Passed on Final Reading: April 1, 2026; 44-4
Effective Date: July 18, 2026

LB 847 became a package bill for the Business and Labor Committee and included the contents of a variety of measures within the jurisdiction of the committee.

One of these measures, LB 747 (Sorrentino), was introduced to modernize, strengthen, and create regulatory efficiency in Nebraska’s labor and employment laws by establishing uniform enforcement authority across multiple programs managed by the Nebraska Department of Labor. LB 747 proposed to do this by updating youth employment certificate procedures, enhancing wage payment and employee classification enforcement, and improving contractor registration requirements. It was designed to streamline outdated processes, clarify employer responsibilities, and remove duplicative filing requirements, particularly in the administration of employment certificates for minors.

Certificates

Section 8 of LB 847 amends § 48-302 relating to required employment certificates for children under the age of 16. Upon the termination of the employment of a child or when a child reaches the age of 16, the certificate must be retained by the employer for at least 12 months and must be accessible to the school attendance officers and to the Department of Labor and its assistants and employees upon request.

Section 38 of LB 847 outright repeals an existing law (§ 48-307) relating to the filing of duplicate copies of employment certificates with the Department of Labor.

Section 48-307 currently provides that the superintendent of public schools in all cities having a population of more than 1,000 inhabitants (as determined by the most recent federal decennial census or the most recent revised certified count by the U.S. Bureau of the Census) and the presiding officer of all other school boards must furnish a duplicate copy of all certificates issued under sections 48-302 to 48-313 to the Department of Labor.

Administrative and Operational Support Fee

Section 13 of LB 847 derived from the provisions of LB 1015 (Ibach). During the January 26, 2026, public hearing, Senator Ibach stated:

This bill is brought at the request of the Nebraska Department of Labor. LB 1015 creates the Business Innovation Cash Fund and establishes a stable, ongoing source of funding for two key areas in Nebraska’s economic strategy: workforce development and business innovation.²⁴

Under the Employment Security Law (§ 48-648), the Commissioner of Labor may require by rule and regulation that each employer subject to the Employment Security Law must submit to the commissioner quarterly wage reports on forms and in such manner as the commissioner may prescribe.

LB 847 expands this law to permit the Commissioner of Labor to require by rule and regulation an annual “administrative and operational support fee” for such reports for employers eligible for experience rating under section 48-649.03, regardless of their election to be contributory or reimbursable. The annual administrative and operational support fee would be a graduated fee based upon gross wages paid for the prior calendar year. Each employer will be assigned a fee category as provided below:

<i>Gross Wages Paid Previous Calendar Year</i>	<i>Category</i>
\$0	1
\$0.01 to \$49,999.99	2
\$50,000 to \$99,999.99	3
\$100,000 to \$249,999.99	4
\$250,000 to \$499,999.99	5

²⁴ Hearing Transcripts, LB 1015, Business and Labor Committee, January 26, 2026, p. 15.

<i>Gross Wages Paid Previous Calendar Year</i>	<i>Category</i>
\$500,000 to \$999,999.99	6
\$1,000,000 to \$1,999,999.99	7
\$2,000,000 to \$2,999,999.99	8
\$3,000,000 to \$3,999,999.99	9
\$4,000,000 to \$4,999,999.99	10
\$5,000,000 to \$5,999,999.99	11
\$6,000,000 to \$6,999,999.99	12
\$7,000,000 to \$7,999,999.99	13
\$8,000,000 to \$8,999,999.99	14
\$9,000,000 to \$9,999,999.99	15
\$10,000,000 or more.....	16

The commissioner must remit the annual administrative and operational support fee to the State Treasurer for credit to the Contractor, Business, and Professional Employer Organization Registration Cash Fund. If the balance of the Contractor, Business, and Professional Employer Organization Registration Cash Fund reaches or exceeds \$15 million at the close of any fiscal year, the commissioner must, by rule and regulation, ratably reduce the annual administrative and operational support fee for the subsequent year in an amount sufficient to maintain the fund balance at or below such amount.

LB 924	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Andersen	Education	None	Change powers of learning community councils and authorized uses of learning community levies

Approved by Governor: April 14, 2026
Passed on Final Reading: April 9, 2026; 47-0
Effective Date: July 18, 2026

LB 924 amends various laws to clarify the authorized uses of the learning community levies. The Learning Community and the Learning Community Coordinating Council will be allowed to utilize their levy for:

- the leasing and/or purchasing of elementary learning center facilities;
- remodeling elementary learning center facilities;
- no more than 10% of the levy authority may now be used for administrative staff of the learning community; and
- partnerships with public and private entities to support increasing high school graduation rates.

LB 935	<i>Sponsor</i> Bosn	<i>Committee</i> Judiciary	<i>Priority</i> Judiciary Com	<i>Subject</i> Provide for the award of costs and attorney’s fees in certain actions involving political subdivisions
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Approved by Governor: April 14, 2026
Passed on Final Reading: April 10, 2026; 38-11 with E Clause
Effective Date: Sections 3-5 become operative on July 18, 2026

LB 935 became a package bill for the Judiciary Committee and incorporates a variety of measures, including the original contents of LB 935.

Sections 3-5 of LB 935 amend sections 25-824, 25-1802, and 25-1804 relating to frivolous legal actions and the awarding of attorney’s fees and costs. LB 935 extended the law’s applicability to political subdivisions.

Senator Bosn’s intent with LB 935 was to deter frivolous or harassing litigation against a Nebraska political subdivision. “Under LB 935, a political subdivision may request attorney’s fees and court costs any time it must defend against a claim that is frivolous or intended primarily to harass the political subdivision or its public officials,” she wrote.²⁵

“Political subdivision” is defined as any village, city, county, school district, public power district, community college, natural resources district, or other unit of local government.

The measure provides that it is the policy of the state to deter frivolous or harassing litigation, especially when it involves frivolous claims or defenses against a political subdivision that necessitate the wasteful expenditure of scarce taxpayer resources. “Claim” includes a claim, cross-claim, or counter-claim.

A political subdivision may request an award of costs and attorney’s fees if:

- (i) The political subdivision is a defendant against a claim that is frivolous or intended primarily to harass the political subdivision or its public officials; or
- (ii) Another party asserts a defense against a claim of the political subdivision, and such defense is frivolous or intended primarily to harass the political subdivision or its public officials.

Separate Hearing

The political subdivision may make a request as a claim or a motion. When a court has determined that judgment will be entered denying a claim or defense against a political subdivision and the political subdivision has filed a claim or motion, the court must conduct a separate hearing. The hearing must be conducted before entering any order of dismissal or other resolution.

²⁵ Statement of Intent, LB 935, One Hundred Ninth Legislature, Second Session, 2026.

At such hearing, the court must determine whether the other party’s claim or defense was frivolous or intended primarily to harass the political subdivision or its public officials.

If the court determines that a claim or defense was frivolous or intended primarily to harass the political subdivision or its public officials, the party asserting the claim or defense will have the burden to rebut that finding or show the claim was otherwise excused. If the party fails to meet its burden, the court must award reasonable attorney’s fees and other expenses to the political subdivision. A court may award fees and expenses in addition to any compensation awarded in a judgment.

When a court determines reasonable attorney’s fees or costs should be assessed, it must allocate the payment of the fees or costs among the offending attorneys and parties as the court determines most just and may charge the amount or portion thereof to any offending attorney or party.

LB 937	<i>Sponsor</i> Education Com	<i>Committee</i> Education	<i>Priority</i> Education Com	<i>Subject</i> Adopt the Prior Learning Act and the K-12 Education Cybersecurity Act and change provisions relating to student transfers, school absences, option enrollment, extracurricular activities, reports, school employment, the improvement grant program, monitoring or providing instruction, deadlines, the Nebraska Teacher Apprenticeship Program, the Nebraska Teacher Recruitment and Retention Act, and the College Pathway Program Act
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Approved by Governor: April 16, 2026
Passed on Final Reading: April 10, 2026; 49-0
Effective Date: July 18, 2026

LB 937 was originally introduced as a technical cleanup bill prepared by NDE. This legislation became a package measure containing the original contents along with six other bills:

- LB 1224 (Hunt) to prohibit children from transferring to an exempt school during certain child abuse or neglect investigations;
- LB 1146 (Conrad) relating to reports by a school district relating to absences of a child from school;
- LB 1243 (Murman) to change school board policies relating to part-time enrollment;
- LB 1241 (Murman) to provide requirements relating to applications for employment at a school;
- LB 1164 (Lonowski) to adopt the Prior Learning Act; and
- LB 599 (DeBoer) to adopt the K-12 Education Cybersecurity Act.

■ Protection of Children (Sections 1, 2, 15 of LB 937)	<i>Effective Date</i> July 18, 2026
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These three sections of LB 937 represent a modified version of LB 1224 (Hunt), with the intent “to protect children experiencing abuse or neglect by preventing cases in which abuse is

exacerbated or perpetuated when a child victim is withdrawn from public school, therefore losing regular contact with mandatory reporters and opportunity for intervention from school personnel.”²⁶

For any report of child abuse or neglect resulting in an active investigation by DHHS where the subject of the report is a parent or legal guardian of a student or an educational decisionmaker for a student, DHHS must notify the superintendent of the student’s resident school district and the Commissioner of Education that the student may not be transferred or otherwise disenrolled from the student’s current school by a parent, legal guardian, or educational decisionmaker for 14 days after receipt of the notice or until further notice from DHHS, whichever occurs first.

The subject of the report for whom a notice has been provided in accordance with this new law may not transfer or otherwise disenroll the student from the student’s current school for 14 days after receipt of the notice or until further notice from DHHS, whichever occurs first. Any new election filed under section 79-1601 for such a student to attend an exempt school would be invalid during such time period.²⁷

If an election is filed under section 79-1601 in violation of this new law or if such student’s resident school district receives a request to transfer or disenroll the student or a notification of a request to transfer or disenroll from a school that is not operated by the resident school district, the Commissioner of Education or the school district must immediately notify DHHS of the filing or the request and that the notice is being given.

Notices are confidential investigation records and may not contain any information other than the name of the student and whether or not to allow the student to transfer or otherwise disenroll from the school.

DHHS may adopt and promulgate rules and regulations.

Section 15 of LB 937 also amends the home school law (§ 79-1601) to provide that individuals monitoring or providing instruction at a home school may not have been convicted of certain felony offenses.²⁸

■ Absenteeism	<i>Effective Date</i>
(Section 3 of LB 937)	July 18, 2026

Section 3 of LB 937 incorporates the intent of LB 1146 (Conrad), which amends the compulsory attendance laws.²⁹ Specifically, LB 1146 relates to when a school may report to the county attorney in cases involving unexcused absences.³⁰ This section of LB 937 was significantly modified during Select File debate.

²⁶ Statement of Intent, LB 1224, One Hundred Ninth Legislature, Second Session, 2026.

²⁷ Section 28-713.01 - Cases of child abuse or neglect; completion of investigation; notice; when; right to amend or expunge information.

²⁸ Felony offenses under sections 28-319 to 28-322.05 or section 28-316.01, 28-323, 28-703, or 28-707.

²⁹ Neb. Rev. Stat. § 79-209.

³⁰ The Nebraska County Attorney Association submitted an online public comment in opposition to LB 1146 for its public hearing held on February 2, 2026.

The school may report to the county attorney when the school has documented the efforts it has made and that the collaborative plan to reduce barriers identified to improve regular attendance has not been successful, and that the child has accrued 20 days or more of unexcused absences during the school year.

Absences must be excused by a parent, guardian, or educational decision maker of the child for physical or mental illness and as documented by a credentialed health professional, provided the documentation supports the absence. In the instance of chronic illness, documentation must be reviewed each semester.

■ **Technical Cleanup** *Effective Date*
(Sections 4, 6-7, 9-12, 16, 18-19, and 33 of LB 937) July 18, 2026

The originally introduced version of LB 937 amends sections of state law to harmonize education reporting requirements, align statutory deadlines, and remove obsolete provisions. The measure:

- expands option enrollment reporting and notice requirements;
- updates the Nebraska Teacher Apprenticeship Program;
- aligns high-need retention grant eligibility with teachers authorized to teach dual enrollment courses under the Nebraska Teacher Recruitment and Retention Act;
- consolidates reading deficiency reporting into the annual statistical summary;
- adjusts property tax and census reporting deadlines;
- updates College Pathway Program Act terminology and reporting; and
- repeals obsolete provisions relating to educator evaluation grants, solar and wind revenue accounting, and the Junior Mathematics Prognosis Examination.

Section 4 amends the Enrollment Option Program (section 79-239) to expand the annual required data elements of school district option enrollment information for applications received pursuant to section 79-237 to include information on the number of applications approved and learning community disclosures.

Section 6 amends section 79-308 by removing obsolete provisions relating to educator-effectiveness grant programs that applied to the 2016-17 through 2020-21 school years.³¹

Section 7 amends section 79-528 (Annual Census Report) by changing the census reporting deadline from July 20 to October 15, adding superintendent reporting requirements related to option enrollment applications and reading deficiencies, and removing obsolete learning community levy reporting provisions relating to learning communities.

Section 9 amends section 79-816 to revise completion requirements for the Nebraska Teacher Apprenticeship Program by replacing the pedagogy examination requirement with “[S]uccessful completion of a subject-area examination as determined by the Commissioner of Education.” This change would mirror current practice.

³¹ This statute dates back to 1881 and, as amended, the only remaining provision of the statute requires the Commissioner of Education to organize institutes and conferences as he/she deems practicable. He/she must, as far as practicable, attend such institutes and conferences, provide proper instructors for the same, and in other ways seek to improve the efficiency of teachers and advance the cause of education in the state.

Section 10 amends section 79-8,113 by adding a definition of “dual enrollment” under the Nebraska Teacher Recruitment and Retention Act.

Section 11 amends section 79-8,114 (Teacher Recruitment and Retention Act) to expand eligibility for high-need retention grants to include teachers who teach at least one dual enrollment course during the 2026-27 school year and changes eligibility provisions for a high-need retention grant for a teacher with an endorsement in special education, mathematics, science, or technology. The “dual credit” endorsement language was removed since no such endorsement exists.

Section 12 amends section 79-1035 (School Funds) to remove obsolete provisions requiring separate accounting for income derived from solar or wind agreements on school lands (under supervision of the Board of Educational Lands and Funds).³²

Section 16 amends section 79-3407 to change the annual deadline for a school district to submit property tax request authority documentation to NDE from September 30 to October 15.

Section 18 amends section 79-3703 to replace references to “a grant” with “funding” under the College Pathway Program Act.³³

Section 19 amends section 79-3704 to replace references to “grants” with “funding” under the College Pathway Program Act.

Section 33 outright repeals sections 79-309.01 and 79-718, relating to obsolete solar or wind agreements and the Junior Mathematics Prognosis Examination.³⁴

■ **Part-time Enrollment** *Effective Date*
(Section 5 of LB 937) July 18, 2026

Section 5 of LB 937 represents a modified version of LB 1243 (Murman). LB 1243 was originally introduced to “increase opportunities for homeschool and non-accredited students by ensuring they are not required to be enrolled in a minimum number of credits to participate in an extracurricular activity not regulated by an athletics or activities association.”³⁵ There were concerns expressed that the bill, as introduced, would hinder certain student organizations and activities that actually required school participation, such as Future Farmers of America (FFA). The bill was amended in an attempt to address these concerns.

Under LB 937, section 79-2,136 (Part-time Enrollment) is amended to state that school board policies and procedures:

³² In 2010, the Legislature passed LB 1014 at the request of NSEA to use income from solar or wind energy leases on school lands for teacher performance pay within such districts’ local collective-bargaining agreements. The legislation required that 75% of all school districts must agree to the plan before it could be implemented. This requirement was never achieved.

³³ The College Pathway Program Act was created in 2023 under LB 705 and was designed to provide underrepresented and low-income students, educational services that provide materials, and services to help a student graduate from high school, apply for admission to a postsecondary institution, and complete the requirements to receive an associate degree or a baccalaureate degree.

³⁴ The Junior Mathematics Prognosis Exam was created in 1989 (LB 134). However, the ACT is the current statewide examination for all high school students.

³⁵ Statement of Intent, LB 1243, One Hundred Ninth Legislature, Second Session, 2026.

- (a) Must require any student desiring to participate in extracurricular activities regulated by the NSAA to which the school is a member to be enrolled in five credit hours offered by the school district in any semester in order to participate in the extracurricular activities, but may not prohibit a student from enrolling in more than five credit hours;³⁶
- (b) Must require any student desiring to participate in an extracurricular activity that is governed by a national or state organization other than the NSAA to be enrolled only in the minimum number of credit hours offered by the school district as required by the national or state organization in order to participate in the extracurricular activity, but may not prohibit a student from enrolling in more than the minimum credit hours; and
- (c) May require any student desiring to participate in an extracurricular activity that is not governed by a national or state organization or the NSAA to be enrolled in up to five credit hours offered by the school district in any semester in order to participate in the extracurricular activity, but may not prohibit a student from enrolling in more than the required number of credit hours.

■ Applicant Screening	<i>Effective Date</i>
(Section 8 of LB 937)	July 18, 2026

Section 8 of LB 937 represents the modified provisions of LB 1241 (Murman). The bill was introduced with the intent “to ensure that school employee applicants are screened for ever being disciplined or separated from employment while under pending investigations of child abuse, neglect, or sexual misconduct at places of former employment.”³⁷

Notes: Section 8 applies to both public and private schools and applies to both employees and contracted persons. The entire contents of this section will appear as a single statute in law, which makes for some tedious reading. There appears to be some inconsistencies in the language, which were made known to the introducer of the legislation by NCSA.

Beginning with the 2027-28 school year, the measure prohibits a school board or governing authority from hiring any person to serve in a position that involves regular contact with students unless the school board or governing authority, in addition to any other requirements:

- (1) Requires the applicant to provide:
 - (a) A LIST, including name, address, telephone number, and other relevant contact information for:
 - (i) The applicant’s current employer at the time of the application, if any;
 - (ii) All former schools that such applicant was employed by within the 7 years³⁸ preceding the application; and

³⁶ Subsection (a) is existing law substantively unchanged by LB 937. Subsections (b) and (c) represent new law.
³⁷ Statement of Intent, LB 1241, One Hundred Ninth Legislature, Second Session, 2026.
³⁸ The original version of LB 1241 required a 20-year lookback.

- (iii) All former employers that the applicant was employed by within the 7 years preceding the application that involved direct contact with children;
- (b) A written authorization for the release and disclosure of any records related to the information requested by the applicant's employers (as required above, and as required in the review of the employment history), listed to the school district or school. The written authorization must also release employers from liability that may arise from the disclosure or release of such records; and
- (c) A WRITTEN STATEMENT as to whether the applicant:
 - (i) Has been the subject of a report of child abuse, unless the investigation resulted in a finding that the allegations were false or the alleged incident of child abuse or neglect was not substantiated;
 - (ii) Has ever been disciplined, discharged, nonrenewed, asked to resign from employment, or resigned from or otherwise separated from any employment while allegations of child abuse or neglect or sexual misconduct were pending or under investigation, or due to an adjudication or finding of child abuse or neglect or sexual misconduct; or
 - (iii) Has ever had a license, professional license, or certificate suspended, surrendered, or revoked while allegations of child abuse or neglect or sexual misconduct were pending or under investigation, or due to an adjudication or finding of child abuse or neglect or sexual misconduct; and
- (2) Conducts a review of the employment history of the applicant by contacting the employers listed by the applicant and requesting the following information:
 - (a) The dates of employment of the applicant; and
 - (b) A statement as to whether, to the extent the employer has knowledge, the applicant:
 - (i) Has been the subject of a report of child abuse, unless the investigation resulted in a finding that the allegations were false or the alleged incident of child abuse or neglect was not substantiated;
 - (ii) Has ever been disciplined, discharged, nonrenewed, asked to resign from employment, or resigned from or otherwise separated from any employment while allegations of child abuse or neglect or sexual misconduct were pending or under investigation, or due to an adjudication or finding of child abuse or neglect or sexual misconduct; or
 - (iii) Has ever had a license, professional license, or certificate suspended, surrendered, or revoked while allegations of child abuse or neglect or sexual misconduct were pending or under investigation, or due to an adjudication or finding of child abuse or neglect or sexual misconduct.

The review of an applicant's employment history and background information may be conducted through telephonic, electronic, or written communications. If the review is conducted by telephone, the results of the review must be documented in writing by the prospective employer.

Penalties

An applicant who willfully provides false information or willfully fails to disclose information would be subject to discipline up to, and including:

- (a) termination or denial of employment,
- (b) reporting to the state agency or other entity with authority to revoke any relevant certificate or license, or
- (c) being subject to a civil penalty of not more than \$500. Any penalty collected would be distributed pursuant to Article VII, section 5, of the Constitution of Nebraska.³⁹

The school board or the governing authority must include a notification of the penalties noted above on all applications for employment for positions that involve regular contact with students.

Right to Terminate or Rescind

The school board or the governing authority would have the right to immediately terminate an individual's employment or rescind an offer of employment if:

- (a) The applicant is offered employment or commences employment or contracted services with the school following the effective date of this section of LB 937;
- (b) Information regarding the applicant's history of child abuse or sexual misconduct is subsequently discovered or obtained by the employer that the employer determines disqualifies the applicant or employee from employment with the school; and
- (c) The termination of employment may not be subject to any grievance or appeals procedures or tenure proceedings pursuant to any collective bargaining or negotiated agreement.

After reviewing the information disclosed in the applicant's LIST and finding an affirmative response to any of the inquiries, the governing body, prior to determining to continue with the applicant's job application process, must make further inquiries of the applicant's current or former employer to ascertain additional details regarding the matter disclosed.⁴⁰

Provisional Basis

A school board or a governing authority may employ or contract with an applicant on a provisional basis for a period not to exceed 90 days pending review by the school board or the governing authority of information received, provided that all of the following conditions are satisfied:

- (a) The applicant has complied with the requirement to provide a LIST;

³⁹ All such fines, penalties, and license money shall be appropriated exclusively to the use and support of the common schools in the respective subdivisions where the same may accrue, except that all fines and penalties for violation of laws prohibiting the overloading of vehicles used upon the public roads and highways shall be placed as follows: Seventy-five per cent in a fund for state highways and twenty-five per cent to the county general fund where the fine or penalty is paid. Neb. Const. art. VII, sec. 5.

⁴⁰ This particular subsection of AM2454 mentions "school board" but does not mention "governing authority".

- (b) The school board or the governing authority has no knowledge or information pertaining to the applicant that the applicant is required to disclose in the WRITTEN STATEMENT; and
- (c) The school board or the governing authority determines that special or emergent circumstances exist that justify the temporary employment of the applicant.

Public Records and Immunity

Information received by a school board or a governing authority may not be considered a public record subject to disclosure under the Public Records Laws.⁴¹

A school board or a governing authority that receives a request for information or records regarding an applicant from another school board must provide the information and respond to such inquiries as soon as practicable.

An employer that provides information or records about a current or former employee or applicant shall be immune from criminal and civil liability for the disclosure of the information, unless the information or any record provided was knowingly false. The immunity would be in addition to and not in limitation of any other immunity provided by law.

Pending Investigations

Beginning on the effective date of this section of LB 937, a school board or a governing authority may not enter into an agreement, an employment contract, an agreement for resignation or termination, a severance agreement, or any other contract or agreement, or take any action that:

- (a) Has the effect of suppressing or destroying information relating to an investigation related to a report of suspected child abuse or sexual misconduct by a current or former employee;
- (b) Affects the ability of the school board or the governing authority to report suspected child abuse or sexual misconduct to the appropriate authorities; or
- (c) Requires the school board or the governing authority to expunge information about allegations or findings of suspected child abuse or sexual misconduct from any documents maintained by the school unless, after investigation, the allegations are found to be false, or the alleged incident of child abuse or sexual misconduct has not been substantiated.

Any provision of an employment contract or agreement for resignation or termination or a severance agreement that is entered into, amended, or renewed after the effective date of this section of LB 937 and that is contrary to this section will be void and unenforceable.

Awareness Campaign

NDE is required to establish a public awareness campaign to publicize the provisions of this section of LB 937 and to ensure applicants and employers are aware of their respective rights and responsibilities under this section. The department must post on its website guidance documents

⁴¹ Neb. Rev. Stat. §§ 84-712 to 84-712.09.

and any other informational materials that may assist applicants and employers in the implementation of and compliance with this section.

Definitions

“Child abuse” is defined as an offense committed under section 28-707; and

“Sexual misconduct” is defined as any verbal, nonverbal, written, or electronic communication, or any other act directed toward or with a student that is designed to establish a sexual relationship with the student, including a sexual invitation, dating or soliciting a date, engaging in sexual dialogue, making sexually suggestive comments, self-disclosure or physical exposure of a sexual or erotic nature, and any other sexual, indecent, or erotic contact with a student. Sexual misconduct includes sexual abuse by a school worker under section 28-316.01 or violations of a policy adopted under 79-879 relating to appropriate relationships with students.

■ Prior Learning Act	<i>Effective Date</i>
(Sections 20-25 of LB 937)	July 18, 2026

Sections 20-25 of LB 937 represent the modified provisions of LB 1164 (Lonowski). This portion of LB 937 creates the Prior Learning Act. The new law:

[E]xpands learning opportunities for Nebraska’s high school students, reducing unnecessary barriers to degree completion and saving students time and money. It establishes a clear, statewide framework for approving prior learning examinations and cut scores. By requiring transparent, publicly posted policies and consistent reporting, the bill promotes predictability for students and families.⁴²

By September 1, 2026, the Coordinating Commission for Postsecondary Education must, in consultation with Nebraska public postsecondary institutions, approve a list of prior learning examinations and the cut score for each examination. The list must include commonly recognized prior learning examinations, including, but not limited to:

- (a) Prior learning examinations that are associated with participation in high school courses specifically designed to prepare students for such examinations;
- (b) Prior learning examinations that are associated with participation in high school courses using international curriculum frameworks;
- (c) Prior learning examinations that are not associated with high school courses endorsed by the provider of the prior learning examination; and
- (d) Prior learning examinations that assess and certify foundational workplace skills and are not associated with a specific high school course.

Notes: “Cut score” is defined as the minimum score an individual is required to achieve on a prior learning examination to receive postsecondary credit from a Nebraska public postsecondary institution.

⁴² Statement of Intent, LB 1164, One Hundred Ninth Legislature, Second Session, 2026.

“Prior learning examination” is defined as a postsecondary level examination approved by the Commission to assess whether a student, prior to taking a postsecondary course, has already obtained knowledge and skills at a level substantially similar to what is expected from a student who has successfully completed a postsecondary course on the same subject.

Setting Cut Scores

The Commission must, in consultation with Nebraska public postsecondary institutions, set cut scores in a manner consistent with national practices and must utilize recommendations for cut scores contained in any comprehensive guide maintained by a national organization recognized for expertise on the topic of appropriate cut scores for prior learning examinations in the context of awarding postsecondary academic credit.

The Commission must, in consultation with Nebraska public postsecondary institutions, update the list of prior learning examinations and cut scores as necessary to provide options for students while maintaining the academic integrity of these institutions.

The Commission must post and maintain the list of prior learning examinations and cut scores on the Commission’s website in a location accessible to prospective postsecondary students and families.

Awarding Academic Credit

By October 1, 2026, each Nebraska public postsecondary institution must develop and implement written policies and procedures for awarding academic credit based on prior learning examinations. The policies and procedures must:

- (a) Except as otherwise noted below, award academic credit to students for each distinct prior learning examination for which the student met or exceeded the cut score;
- (b) Prioritize application of credit toward courses that meet general education, major, or degree requirements over application of credit towards courses that are elective for the student;
- (c) Establish the process through which credits awarded would be recorded on transcripts and transferred to other Nebraska public postsecondary institutions; and
- (d) Ensure that policies and procedures are publicly posted on the institution’s website in a location accessible to prospective students and families.

With approval from the Commission, a Nebraska public postsecondary institution may require a higher minimum score than the cut score approved by the Commission if the chief academic officer of the institution determines, based on evidence of student performance or course success rates, that a higher score is necessary for success in a specific course or sequence.

By October 15, 2026, each Nebraska public postsecondary institution must submit its adopted policies and procedures to the Commission. The Commission must compile all policies and procedures and post a statewide summary on the Commission’s website, including the justification for any higher minimum score requirements approved by the Commission.

Annual Report

By December 31, 2028, and by December 31st of each even-numbered year thereafter, each Nebraska public postsecondary institution must submit data to the commission, including:

- (a) The number of students awarded academic credit based on prior learning examinations during the two preceding academic years; and
- (b) The total number of academic credits awarded based on prior learning examinations during the two preceding academic years.

The commission must post the data on the commission’s website.

By December 31, 2029, the commission must analyze the prior learning examination cut score policies and procedures of each Nebraska public postsecondary institution and the research used by each Nebraska public postsecondary institution in determining the level of credit and the number of credits provided for each prior learning examination qualifying score and file a report that includes findings and recommendations to the Education Committee of the Legislature.

Each Nebraska public postsecondary institution must provide the commission with the data necessary to conduct the analysis. Data must be provided, analyzed, and posted in a manner that complies with the federal Family Educational Rights and Privacy Act of 1974, as the act existed on January 1, 2026. The commission may request the assistance of the Nebraska Statewide Workforce and Education Reporting System for analysis and reporting.

■ Cybersecurity (Sections 13-14, 26-31 of LB 937)	<i>Effective Date</i> July 18, 2026
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LB 937 includes the modified provisions of LB 599, introduced by Senator DeBoer in 2025 on behalf of the ESUCC (council), and creates the K-12 Education Cybersecurity Act (Act).

The council is required to serve as the statewide point of contact for implementation of the Act. The council must facilitate, support, and coordinate cybersecurity initiatives across ESUs and schools (both public and private), with an emphasis on fostering partnerships, aligning statewide strategies, and encouraging the leveraging of multiple funding sources to sustain the initiatives.

Implementation Coordinator

The council must assign an implementation coordinator to support ESUs for the local implementation of the Act. The coordinator must:

- (a) serve as a liaison between NDE, ESUs, the Chief Information Officer,⁴³ and other key partners;

⁴³ The Chief Information Officer, in partnership with the University of Nebraska, is assigned to develop and maintain a statewide, multipurpose, high capacity, scalable telecommunications network to be called Network Nebraska. Neb. Rev. Stat. § 86-5,100.

- (b) facilitate statewide alignment and collaboration on cybersecurity priorities and activities, including partnerships with other governmental entities, higher education institutions, and private sector organizations;
- (c) support ESUs in interpreting readiness assessments and translating results into action plans;
- (d) provide training and support for cybersecurity tools, cybersecurity frameworks, and cybersecurity best practices tailored to K-12 grade education context;
- (e) help organize statewide or regional training opportunities, technical assistance, and knowledge-sharing events;
- (f) assist in monitoring progress toward statewide cybersecurity goals in order to ensure transparency and accountability; and
- (g) identify and promote opportunities to braid state, federal, and private funds to maximize resources.

ESUs would be responsible for the direct implementation of cybersecurity support and services for schools within their service areas, including assisting schools with readiness assessments and tool adoption.

The Program

NDE is required, in coordination with the council and subject to available funding, to develop and administer a program to provide funding for the purchase of cybersecurity products and services for use in schools and ESUs. The program must be designed to:

- (a) Address statewide and local cybersecurity priorities identified through readiness assessments;
- (b) Encourage cost-effective purchasing through shared procurement models, public-private partnerships, and the leveraging of multiple funding streams; and
- (c) Support both immediate cybersecurity needs and long-term cybersecurity capacity building.

The program must include:

- (a) The process for application by and requirements for governing boards to obtain funding for the Act, including deadlines for meeting the requirements to receive funding;
- (b) The process of (i) application review and scoring by the Commissioner of Education, the coordinating council director, and the Chief Information Officer, and (ii) approval by NDE. Scoring and review of applications must include criteria that prioritizes higher-need applications or proposals that demonstrate regional collaboration;
- (c) The creation of distribution methods and requirements for funding disbursement, including (i) the calculation of funding for each school and ESU (as noted below) and (ii) how a

school or ESU may receive or access funding, which may include via a consortium⁴⁴ or otherwise, as established in rules and regulations adopted and promulgated by the State Board of Education in consultation with the council and the Chief Information Officer;

- (d) The creation of consortiums for access to funding under the Act, including, but not limited to, the eligibility requirements and process for a governing board to join a consortium. The program must allow for the creation of as many consortiums as are necessary to facilitate compliance with the Act and to incentivize shared purchasing agreements to maximize buying power;
- (e) The requirement that governing boards complete an annual cybersecurity readiness assessment as noted below;
- (f) The creation, in consultation with the Chief Information Officer, of a list of approved cybersecurity products and services in a tiered system that (i) aligns with nationally recognized frameworks, (ii) includes cost-effective options for small or rural schools, and (iii) may be updated annually to reflect the emerging threats and technologies; and
- (g) Braided funding approaches, allowing schools and ESUs to combine state funding under the Act with federal grants, local resources, and private contributions, as long as the funding is used in compliance with the approved product and service list.

Eligibility

A governing board would be eligible for funding for use on approved cybersecurity products and services in an amount calculated by the Commissioner of Education if the governing board:

- (a) submits evidence that the governing board has completed the annual cybersecurity readiness assessment as provided below,
- (b) submits evidence that the governing board has adopted a cybersecurity policy and cybersecurity framework consistent with the model policy and framework developed by NDE, and
- (c) provides any other additional information required by NDE to demonstrate alignment with the goals of the Act.

Amount of Funding

The Commissioner of Education, in coordination with the coordinating council director, must annually calculate the amount of funding each governing board may receive or access under the rules and regulations adopted and promulgated by the State Board of Education in consultation with the council. Funding allocations may be adjusted based on readiness assessment results, risk level, and demonstrated financial need. NDE must use funds from the State Department of Education Improvement Grant Fund to carry out the Act.

⁴⁴ “Consortium” is defined as a group of schools joined together for purposes of receiving funding pursuant to the K-12 Education Cybersecurity Act for use in purchasing and providing cybersecurity products and services for such schools that is facilitated by an educational service unit.

Model Policy and Framework

NDE must, in consultation with the coordinating council director and the Chief Information Officer, and subject to available funding, develop a model cybersecurity policy and cybersecurity framework⁴⁵ based on nationally recognized best practices for K-12 grade education cybersecurity. The policy and framework must (i) define tiered levels of cybersecurity readiness, (ii) include criteria for determining risk levels and priority needs, and (iii) support alignment with both state and federal cybersecurity guidance.

Each governing board must adopt a policy consistent with the model policy and framework in order to be eligible to receive funding under the Act.

Cybersecurity Readiness Assessment

NDE must, in consultation with the coordinating council director and the Chief Information Officer, and subject to available funding, purchase or develop a standardized cybersecurity readiness assessment for use by schools and ESUs. The assessment must be used to (i) determine the school’s readiness tier placement in the cybersecurity framework, (ii) provide actionable recommendations for addressing identified vulnerabilities, (iii) inform funding priorities, and (iv) allow aggregation of statewide data to guide strategic planning and resource allocation.

Each governing board must annually complete the cybersecurity readiness assessment to be eligible for funding under the Act. The assessment must be provided at no cost to each school and ESU, and results must be used by the council to measure progress over time and inform continuous improvement efforts.

LB 940	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Education	None	Prohibit certain color additives in school meals

Approved by Governor: April 14, 2026
Passed on Final Reading: April 9, 2026; 47-0
Effective Date: July 18, 2026

Senator Murman described LB 940 as a “simple bill”. At the public hearing held on January 20, 2026, Senator Murman explained that the bill:

[P]rohibits a small list of petroleum-based artificial food dyes from being used in school-provided meals. . . . It’s important to note that West Virginia, California, Delaware, and Utah have all passed very similar or identical legislation. So, this is a growing movement that has bipartisan support.⁴⁶

⁴⁵ “Cybersecurity framework” is defined as a structured set of guidelines or standards that are used by a governing board to identify, assess, and manage such governing board’s readiness for cybersecurity threats.

⁴⁶ Hearing Transcripts, LB 940, Education Committee, January 20, 2026, p. 79.

LB 940 provides that, by August 1, 2027, no public elementary or secondary school may offer or make available to any student any food served as a part of a school meal that contains any of the following color additives as referred to by the U.S. Food and Drug Administration in the federal Regulatory Status of Color Additives as the list existed on January 1, 2026:

- Blue No. 1;
- Blue No. 2;
- Green No. 3;
- Red No. 40;
- Yellow No. 5; and
- Yellow No. 6.

LB 966	<i>Sponsor</i> Cavanaugh, M.	<i>Committee</i> Education	<i>Priority</i> Hunt	<i>Subject</i> Adopt the Hunger-Free Schools Pilot Program
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Approved by Governor: April 16, 2026
Passed on Final Reading: April 10, 2026; 38-11
Effective Date: July 18, 2026

LB 966 creates the Hunger-Free Schools Pilot Program, which would exist for school years 2026-27 through 2031-32.

Any qualified school may apply to participate in the pilot program. A qualified school is a school that is participating in the school breakfast program, the national school lunch program under the federal Child Nutrition Act, or the federal Richard B. Russell National School Lunch Act, and does not serve free meals to all students under the community eligibility provision.

NDE is required to annually select schools to participate in the pilot program from applicant qualified schools. To receive funding under the pilot program, a participating school must:

- (a) Serve eligible meals through any school breakfast program or school lunch program operated by the school during the school day; and
- (b) Submit information regarding the number of eligible meals served in a manner prescribed by NDE.

NDE must annually reimburse each participating public school from the Hunger-Free Schools Cash Fund and each participating nonpublic school from the General Fund a portion of the cost of each eligible meal served by the school during the second preceding school fiscal year in an amount equal to the difference between the federal reimbursement rate for a free meal and the federal reimbursement rate for a reduced-price meal for each eligible meal. The calculation of the reimbursement for each eligible meal would be based on the federal reimbursement rates for a school breakfast or a school lunch as applicable to the eligible meal.

NDE is required to study the efficacy of the Hunger- Free Schools Pilot Program and the impact on academic and behavioral performance of students involved in the program. The study must:

- (a) Examine the performance of students attending participating schools;
- (b) Include data beginning with school year 2026-27 and ending with school year 2031-32; and

- (c) Be conducted in a manner that protects the identity of students and complies with state and federal privacy laws.

Note: The Cash Fund will consist of money transferred to the fund by the Legislature, and money donated as gifts, bequests, or other contributions from public or private entities.

LB 1022	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Education	None	Eliminate the human relations training requirement for obtaining certificates and permits for teaching, providing special services, or education administration

Approved by Governor: April 16, 2026
Passed on Final Reading: April 10, 2026; 37-12
Effective Date: July 18, 2026

In his opening statement at the public hearing for LB 1022 on January 27, 2026, Senator Murman said that we should “look at ways to knock down barriers to getting into the field.”⁴⁷ LB 1022 sought to remove barriers to obtaining an educator certificate or permit by eliminating the state’s human relations training requirement.

No one appeared in person to oppose the legislation at the public hearing, but a significant movement to oppose the bill occurred during floor debate. The measure narrowly advanced from General File and Select File.⁴⁸ The main objection was that the bill eroded the qualifications necessary, or thought necessary, to become a teacher.

A compromise was reached when the measure had already advanced to Final Reading. The bill was returned to Select File for specific amendment, which was adopted, and LB 1022 was re-advanced to Final Reading.

As passed and signed into law, LB 1022 maintains the required human relations training, except as it pertains to:

- (a) an applicant for a Nebraska substitute teacher’s certificate,
- (b) for a military spouse,⁴⁹ or
- (c) an applicant who holds a certificate or permit from another state.

⁴⁷ Hearing Transcripts, LB 1022, Education Committee, January 27, 2026, p. 91.

⁴⁸ LB 1022 advanced to Select File on February 10, 2026 by a 28-7 vote. The bill advanced to Final Reading on February 20, 2026 by a 25-3 vote.

⁴⁹ “Military spouse” is defined as the spouse of an active duty service member in the armed forces of the United States. Neb. Rev. Stat. § 38-118.01.

LB 1236	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Executive Board	Executive Board	Speaker	Change provisions relating to publication, printing, and distribution of legislative journals, session laws, and statutes and publication of the Constitution of Nebraska

Approved by Governor: April 14, 2026
Passed on Final Reading: April 9, 2026; 49-0 with E Clause
Effective Date: January 1, 2027

LB 1236 will harmonize laws governing the compilation, publication, printing, and distribution of the Legislative Journal, session laws, and statutes of Nebraska. Currently, these responsibilities are divided among multiple entities, including the Secretary of State and the Supreme Court, leading to potential inefficiencies in workflow and oversight.

LB 1236 will centralize these duties primarily under the Clerk of the Legislature, who is best positioned to manage legislative documents given their direct role in the legislative process. By consolidating these functions within the legislative branch, the measure aims to improve efficiency, reduce administrative burdens on other branches of government, and ensure timely access to legislative materials for public officials, libraries, and the public.

The bill provides a process for political subdivisions, agencies, and librarians to request up to a certain number of copies of session laws and journals from the Clerk of the Legislature’s office.

II. Legislation that Became Law Without the Governor’s Signature

LB 1237	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Executive Board	Executive Board	Executive Board	Prohibit bringing weapons or prohibited substances into the State Capitol

Passed on Final Reading: April 10, 2026; 45-4
Effective Date: July 18, 2026

On April 16, 2026, Governor Pillen announced in a letter to the Legislature that he would allow LB 1237 and its companion appropriation bill, LB 1237A, to become law without his signature. The letter stated in part:

Pursuant to Article IV, Section 15 of the Nebraska Constitution, I have allowed LB1237 and LB1237A to become law without my signature. While I believe this bill is a well-intentioned measure to enhance the security of the Nebraska State Capitol, I cannot in good conscience place my signature and approval on a bill which I believe unnecessarily disrupts a long tradition of allowing for the open and secure expression of one of our most important Constitutional rights—the Second Amendment—in the very building in which those rights frequently have come under attack.

I share the Legislature's abiding commitment to ensuring our Capitol is safe and secure, both for the people who work there and the thousands who visit, especially the many young children who brighten the building with their exploration of its vast spaces and history. My team and I will continue to work in partnership with the other branches of state government to be stewards of Capitol security, and I hope that other polices *[sic]* and steps—including, but not limited to, additional well-trained and armed security and State Patrol personnel—will be a focus on future enhancements to our comprehensive security plans.

LB 1237 was the “product of consultations between the legislative, executive, and judicial branch leadership in consultation with the Nebraska State Patrol regarding the need for appropriate security measures to be considered and implemented to ensure that all Nebraska residents are able to enjoy the State Capitol and participate safely and fully in all governmental functions carried out within the building.”⁵⁰

LB 1237 prohibits a person from knowingly entering or attempting to enter the State Capitol while in possession of a weapon or prohibited substance. A violation of the new law would constitute a Class III misdemeanor.⁵¹

- (a) “Prohibited substance” is defined as an explosive, incendiary, or other combustible device; hazardous materials; or paint or spray paint; and
- (b) “Weapon” means any:

⁵⁰ Statement of Intent, LB 1237, One Hundred Ninth Legislature, Second Session, 2026.

⁵¹ Maximum penalty is three months imprisonment, or \$500 fine, or both. Neb. Rev. Stat. § 28-106.

- (i) Firearm; or
- (ii) Knife with a blade over 3.5” in length and which, in the manner it is used or intended to be used, is capable of producing death or serious bodily injury.

Exceptions

The new law would not apply to:

- (a) A person who has received prior approval from the Nebraska State Patrol;
- (b) The possession of a weapon by a law enforcement officer, who is acting in the course of his/her official duties;
- (c) The carrying of a concealed handgun by a qualified law enforcement officer or qualified retired law enforcement officer pursuant to the federal conceal carry laws;⁵² or
- (d) The carrying of a concealed handgun by an individual holding a current and valid permit to carry a concealed handgun issued pursuant to the Nebraska Concealed Handgun Permit Act.⁵³

Procedures

The Nebraska State Patrol is required to, no later than January 1, 2027, implement procedures to ensure the State Capitol is secure and provide for the detection of weapons and prohibited substances to prevent such things from being brought into the State Capitol.

⁵² 18 U.S.C. 926B or 926C, respectively, as such existed on January 1, 2026.

⁵³ Neb. Rev. Stat. §§ 28-1201 to 28-1212.04.

III. Interim Study Resolutions

Business and Labor Committee

LR436 (Kauth) Interim study to review regulations for professional employer organizations

PURPOSE: The purpose of this resolution is to propose an interim study to review regulations for professional employer organizations. The study shall be conducted to meet the requirements of section 84-948 and the Occupational Board Reform Act. The study shall include an examination of the requirements of the Professional Employer Organization Registration Act.

Education Committee

LR389 (Conrad) Interim study to examine educational opportunities and services available to deaf and hard of hearing elementary students in Nebraska

PURPOSE: The purpose of this resolution is to propose an interim study to examine educational opportunities and services available to deaf and hard of hearing elementary students in Nebraska.

The study shall include, but not be limited to, an examination of the following:

- (1) The availability of teachers trained in deaf education and related support personnel in school districts and educational service units;
- (2) Access for elementary students to communication supports and accommodations, including sign language interpretation, captioning services, assistive listening technologies, and language development services;
- (3) Early language and literacy development outcomes for deaf and hard of hearing elementary students;
- (4) Coordination among school districts, educational service units, early intervention programs, and families to support language acquisition and educational success;
- (5) Professional development opportunities for educators serving deaf and hard of hearing students; and
- (6) Geographic or regional disparities in the availability of services, particularly in rural areas of the state.

In conducting this interim study, the Education Committee of the Legislature shall seek input from parents and families of deaf and hard of hearing students, educators, specialists in deaf education, educational service units, and relevant state agencies.

LR406 (Hughes) Interim study to examine the special fund for sites and buildings that public school boards or public boards of education may establish within their school district

PURPOSE: The purpose of this resolution is to propose an interim study to examine the special fund for sites and buildings, also known as the special building fund, that public school boards or public boards of education may establish within their school district.

The study shall include, but need not be limited to:

- (1) An analysis of the current purposes the funds are used for; and
- (2) An analysis of the current tax levy limit for these funds.

LR440 (Hughes) Interim study to examine the identification, evaluation, and effectiveness of reading screeners approved by the State Department of Education and utilized by school districts, and to examine whether improvements to screening practices should precede consideration of student retention at the third-grade level

PURPOSE: The purpose of this resolution is to propose an interim study to examine the identification, evaluation, and effectiveness of reading screeners approved by the State Department of Education and utilized by school districts, and to examine whether improvements to screening practices should precede consideration of student retention at the third-grade level.

The Nebraska Reading Improvement Act requires school districts to administer approved reading assessments to students in kindergarten through grade three to identify reading deficiencies. The State Department of Education currently approves multiple reading screeners for use by school districts, with variation in appropriateness, technical adequacy, and usability.

A January 2026 psychometric review of reading screeners found that many approved or considered screeners only partially met expectations or required additional evidence in key areas such as classification accuracy, reliability, validity, and fairness. Concerns were identified regarding outdated norms, inconsistent cut scores, lack of classification consistency evidence, and variability in how screeners measure foundational reading skills across grade levels.

Accurate and reliable identification of students with reading deficiencies is critical to ensuring appropriate intervention and instructional support. Reading intervention teachers rely on screening data to provide targeted instruction, and the effectiveness of such interventions depends on the quality and precision of the screening tools utilized.

Policymakers are considering strategies related to student retention at the third-grade level based on reading proficiency, which underscores the importance of ensuring that identification systems are valid, reliable, and equitable prior to implementing retention policies. It is in the best interest of the state to ensure that reading screening systems are evidence-based, consistent across districts, and aligned with best practices in literacy assessment and instruction.

The study shall include, but not be limited to, the following:

- (1) Identifying the current reading screeners approved by the State Department of Education and utilized by school districts across the state;
- (2) Examining the appropriateness, technical adequacy, and usability of such screeners, including but not limited to validity, reliability, classification accuracy, fairness, and alignment with Nebraska academic standards;
- (3) Evaluating whether alternative or improved reading screening programs or tools are available that may better identify students with reading deficiencies;
- (4) Analyzing the extent to which current screening tools provide actionable data for reading intervention teachers and support effective instructional decisionmaking;
- (5) Determining whether improvements to reading screening systems and early intervention practices should be implemented prior to the adoption or expansion of third grade reading retention policies;
- (6) Reviewing national best practices and evidence-based approaches to early literacy screening and intervention; and
- (7) Identifying both statutory and nonstatutory solutions, including potential legislative changes, administrative actions, professional development needs, and resource allocations necessary to improve reading screening and intervention outcomes.

In conducting this interim study, the Education Committee of the Legislature may confer with stakeholders, including, but not limited to: Elementary and secondary educators and reading intervention teachers; paraeducators; postsecondary educators with expertise in literacy and assessment; staff from the State Department of Education; school administrators; school board members; members of the State Board of Education; and members of the Legislature to identify challenges, evaluate current practices, and develop recommendations.

LR455 (Juarez) Interim study to examine recruitment, retention, and professional recognition of prekindergarten, elementary, and secondary educators

PURPOSE: The purpose of this resolution is to propose an interim study to examine recruitment, retention, and professional recognition of prekindergarten, elementary, and secondary educators.

Educators are essential to the academic success, workforce readiness, and civic development of students in the state. Meanwhile, school districts are experiencing ongoing challenges in recruiting and retaining qualified educators, including teachers, faculty, and support staff. Educators have reported feeling undervalued as professionals, citing concerns related to compensation, benefits, workplace conditions, administrative burdens, and the overall respect and recognition afforded to the profession. Increased workloads, emotional demands, student behavioral challenges, and safety concerns contribute to educator burnout and attrition. Contract negotiations and, in some cases, failed negotiations between educators and employers may further impact morale, retention, and the stability of educational environments. State and federal educational mandates, compliance requirements, and administrative expectations may contribute to increased burdens on educators and reduce the

time available for instruction and student engagement. Shortages of qualified educators, including substitute teachers and paraeducators, place additional strain on existing staff and impact the quality of education delivered to students. Improving educator recognition, professional respect, and working conditions is essential to strengthening Nebraska's education system and ensuring long-term student success.

The study shall include, but not be limited to, an examination of:

- (1) Factors contributing to educator shortages and challenges in recruitment;
- (2) Causes of educator demoralization and attrition, including burnout, workload, and workplace conditions;
- (3) Compensation structures, including salaries and benefits, and the competitiveness of such salaries and benefits regionally and nationally;
- (4) The impact of student behavior, discipline policies, and classroom management challenges on educator retention;
- (5) Administrative burdens, educational mandates, and compliance requirements affecting educator workload;
- (6) The impact of contract negotiations, including failed negotiations, on educator morale and retention;
- (7) School safety concerns and their effect on educator well-being;
- (8) Availability of resources, funding structures, and out-of-pocket expenses incurred by educators;
- (9) Strategies to improve professional recognition, respect, and public perception of educators;
- (10) Evidence-based practices and policies from other states that successfully improve educator recruitment, retention, and job satisfaction; and
- (11) Strategies the state and school districts may implement to mitigate educator burnout, improve workplace conditions, and incentivize long-term retention in the profession.

LR463 (Lonowski) Interim study to analyze data from learning community schools to investigate the return on investment

PURPOSE: The purpose of this resolution is to propose an interim study to analyze data from learning community schools to investigate the return on investment.

The study shall include, but not be limited to, the following:

- (1) Compiling and summarizing statutes related to learning communities;
- (2) Identifying funding streams related to learning communities and the amount of money received by the existing learning community and its member school districts;

- (3) Identifying how the money received by the existing learning community and its member school districts is being spent and determine if such funding continues to be necessary;
- (4) Determining if state aid could be removed so that the rest of the state is not funding learning communities;
- (5) Reviewing all community achievement plans approved by the State Board of Education and all reports on the success of the plans and evaluation results;
- (6) Identifying existing goals for learning communities and determining if the existing learning community and its member school districts are achieving such goals;
- (7) Identifying any required measurable outcomes;
- (8) Determining if any measurable progress has been made toward closing the learning gaps by subgroups for achievement equity;
- (9) Examining outside accountability mechanisms and how they can be enhanced; and
- (10) Analyzing the use of nonprofit organizations by the existing learning community and the contribution of such organizations to the goals of such learning community.

LR465 (Murman) Interim study relating to school policies on student surveys and the involvement of parents, guardians, and educational decisionmakers

PURPOSE: The purpose of this resolution is to propose an interim study relating to school policies on student surveys and the involvement of parents, guardians, and educational decisionmakers. The study shall include the implementation and effects of Laws 2025, LB428, relating to the administration of mental health surveys to students and the right of parents, guardians, and educational decisionmakers to remove children from such surveys.

LR466 (McKinney) Interim study to examine the prevalence, causes, and impacts of suspension and other exclusionary discipline practices affecting elementary school students

PURPOSE: The purpose of this resolution is to propose an interim study to examine the prevalence, causes, and impacts of suspensions and other exclusionary discipline practices affecting elementary school students, and to identify the resources, policies, and supports necessary to reduce or eliminate such practices.

This study shall include, but not be limited to, an examination of:

- (1) Current state and local policies governing suspensions and expulsions for students in elementary school;
- (2) The frequency, demographic breakdown, and geographic distribution of such disciplinary actions;
- (3) The short-term and long-term impacts of early exclusionary discipline on student outcomes, including academic achievement, behavioral development, and involvement in the juvenile justice or child welfare systems;

- (4) The availability and effectiveness of alternative disciplinary approaches, including restorative practices, behavioral interventions, trauma-informed care, and school-based mental health supports;
- (5) The capacity of school districts, educators, and support staff to implement developmentally appropriate behavioral interventions;
- (6) What school districts are doing to address the needs of students that may be suspended;
- (7) Workforce needs related to this issue, including access to school psychologists, social workers, behavioral specialists, and other support personnel;
- (8) Funding structures and resource gaps at the state and local levels;
- (9) Best practices from other states that have limited or prohibited suspensions in early elementary grades; and
- (10) The feasibility of establishing statewide standards, funding mechanisms, and accountability measures to support schools in reducing reliance on exclusionary discipline for students while maintaining safe and supportive learning environments.

LR472 (Clouse) Interim study to examine federally funded Head Start Preschool and Early Head Start programs and to provide state policy recommendations in support of such programs

PURPOSE: The purpose of this resolution is to propose an interim study to examine federally funded Head Start Preschool and Early Head Start programs and to provide state policy recommendations in support of such programs. Head Start Preschool provides high-quality early childhood education and wraparound services for preschoolers to promote school readiness and healthy development. Early Head Start provides high-quality early childhood education and wraparound services for infants, toddlers, expectant parents, and families to enhance healthy development, pregnancy, and postpartum recovery.

The study shall include, but not be limited to, the following:

- (1) A comprehensive overview of the services, impact, and access to Head Start Preschool and Early Head Start programs in Nebraska;
- (2) An overview of the federal and state history of Head Start Preschool and Early Head Start programs;
- (3) An overview of the structure and operation of Head Start and Early Head Start programs, including the supporting role of the Nebraska Head Start Collaboration Office and other state governmental bodies and associations;
- (4) An inventory of the federal funding sources for Head Start Preschool and Early Head Start programs;
- (5) An examination of staffing challenges affecting Head Start Preschool and Early Head Start programs and their ability to provide services to young children and families;

- (6) An examination of compliance with federal law regarding Head Start Preschool and Early Head Start background checks; and
- (7) A review of approaches in other states to support Head Start Preschool and Early Head Start programming.

Health Committee

LR381 (Fredrickson) Interim study to examine the feasibility, effectiveness, and safeguards associated with implementing universal youth mental health screenings in public schools

PURPOSE: The purpose of this resolution is to propose an interim study to examine the feasibility, effectiveness, and safeguards associated with implementing universal youth mental health screenings in public schools. Students continue to experience rising rates of anxiety, depression, and behavioral health challenges, and early identification may improve access to timely intervention and support. Implementation of screenings must address workforce capacity, parental consent, student privacy, referral systems, and equitable access to follow-up services.

Universal youth mental health screenings may offer opportunities to identify concerns before they escalate into crisis situations, improve academic engagement, and reduce disciplinary involvement. Ensuring that any screening framework is evidence-based, transparent, and appropriately resourced is critical to protecting students and maximizing positive outcomes.

This study shall include, but not be limited to, the following:

- (1) Assessment of the current landscape of youth mental health supports within Nebraska schools, including the availability of counselors, school psychologists, social workers, and partnerships with community behavioral health providers;
- (2) Evaluation of evidence-based mental health screening models, including universal and targeted approaches, and their documented outcomes in comparable states;
- (3) Analysis of workforce capacity across urban and rural school districts, including staffing ratios, training needs, and shortages that may impact implementation;
- (4) Examination of parental consent procedures, student assent practices, and compliance with state and federal student privacy laws, including protections under the Family Educational Rights and Privacy Act;
- (5) Review of referral pathways and follow-up services to determine whether adequate community-based treatment capacity exists to support students who screen positive for mental health needs;
- (6) Evaluation of potential disparities in access, outcomes, and discipline-related consequences to ensure equitable implementation across race, disability status, and geographic region;

- (7) Estimation of fiscal impacts, including costs associated with screening tools, training, staffing, data systems, and potential funding sources such as Medicaid reimbursement or state grant programs; and
- (8) Identification of best practices, implementation safeguards, and policy options, including pilot programs or voluntary statewide guidelines.

LR382 (Fredrickson) Interim study to examine issues related to play therapy access in Nebraska

PURPOSE: The purpose of this resolution is to propose an interim study to examine issues related to play therapy access in Nebraska. Play therapy is a well-established and evidence-based mental health intervention that is particularly effective with young children.

The study shall include, but not be limited to, the following:

- (1) An examination of the current evidence regarding the efficacy of play therapy, as well as any proven outcomes for children;
- (2) An overview of the challenge of access to play therapy for families in need;
- (3) A review of current regulations regarding play therapy in the state;
- (4) A lookback on difficulties in the state regarding billing for play therapy;
- (5) An examination of required education and credentials to offer play therapy;
- (6) Research on how other states approach play therapy as a modality;
- (7) A review of potential statutory or administrative changes to support play therapy in Nebraska; and
- (8) A determination of whether additional state funding is needed to support such changes.

LR404 (Rountree) Interim study to examine Nebraska statutes and the processes relating to the developmental disability and the aged and disabled waivers and the tools used to assess developmental disabilities

PURPOSE: The purpose of this resolution is to propose an interim study to examine Nebraska statutes and the processes relating to the developmental disability and the aged and disabled waivers and the tools used to assess developmental disabilities.

The study shall include, but is not limited to, an examination of:

- (1) Recent eligibility requirements and caps placed on the waivers administered by the Department of Health and Human Services;
- (2) Assessment tools used by the department to determine the level of need for individuals with developmental disabilities and the effects of the change in assessment tools;
- (3) The ways in which individuals with disabilities may benefit from transitioning to a section 1634 status under the Social Security Act for medicaid eligibility determinations; and

- (4) The use of algorithm-based assessment processes for evaluation of disabilities and other medical needs by the department.

Government Committee

LR429 (Clouse) Interim study to evaluate the compensation of members of the governing bodies of political subdivisions

PURPOSE: The purpose of this resolution is to propose an interim study to evaluate the compensation of members of the governing bodies of political subdivisions. The study shall focus on how often such members vote to increase their own wages and rules and regulations in place regarding such votes.

Retirement Committee

LR372 (Retirement Committee) Interim study to examine the Nebraska Public Employees Retirement Systems administered by the Public Employees Retirement Board

PURPOSE: The purpose of this resolution is to propose an interim study to examine the Nebraska Public Employees Retirement Systems administered by the Public Employees Retirement Board, including the State Employees Retirement System of the State of Nebraska, the Retirement System for Nebraska Counties, the School Employees Retirement System of the State of Nebraska, the Nebraska State Patrol Retirement System, the Nebraska Judges Retirement System, and the retirement system administered under the Class V School Employees Retirement Act. The study shall examine issues as they relate to the funding needs, benefits, contributions, and administration of each retirement system.

LR374 (Retirement Committee) Interim study to examine any issues within the jurisdiction of the Nebraska Retirement Systems Committee of the Legislature that may arise during the interim

PURPOSE: The purpose of this resolution is to propose an interim study to examine any issues within the jurisdiction of the Nebraska Retirement Systems Committee of the Legislature that may arise during the interim.

Nebraska Association of School Boards

Policy Support Service

Value of Service

The NASB Policy Support Service strengthens effective board governance by providing a clear, legally sound policy framework. Through this service, boards are equipped to lead with clarity, work in alignment with the superintendent, and engage in a structured, ongoing policy review process. This intentional approach promotes accountability, consistency in decision-making, and unified leadership, enhancing the board's ability to support district leadership and advance student outcomes.

The Nebraska Association of School Boards (NASB) has established a partnership with Perry Law Firm to provide enhanced policy services for Nebraska school districts. Through this collaboration, NASB and Perry Law Firm deliver a comprehensive policy system that combines high-quality, legally sound policy development with professional governance support.

Scope of Service

The NASB Policy Support Service provides a comprehensive system designed to support districts in the development, adoption, implementation, and ongoing maintenance of board policy. Services include:

- A complete board policy manual authored by Perry Law Firm
- Ongoing policy updates aligned with legislative and regulatory changes.
- A structured policy review schedule to guide continuous governance work.
- Access to a digital policy platform (SOP, if applicable)
- Transition and implementation support.
- Governance-focused consultation to support board alignment and policy understanding.

Implementation Timeline

Upon execution of the NASB Policy Service Agreement, districts can expect a structured onboarding and implementation process:

Phase 1: Agreement and Onboarding (0–30 days)

- Execution of service agreement
- Initial consultation with NASB
- Delivery of policy manual and access to SOP [if applicable]

Phase 2: Transition and Setup (30–90 days)

- Upload and organization of policies (if utilizing SOP)
- Identification of district-specific policy needs
- Establish a policy review schedule.

Phase 3: Ongoing Review and Updates (Annual Cycle)

- Continuous distribution of policy updates

- Board engagement in scheduled policy review.
- Ongoing support from NASB

Roles and Responsibilities

NASB Responsibilities

- Provide access to the NASB Policy Manual authored by Perry Law Firm
- Distribute timely policy updates aligned with legal and regulatory changes.
- Offer guidance and tools to support policy review and governance practices.
- Provide transition support and technical assistance (including SOP, if applicable)
- Serve as a resource for general policy questions and governance support.

Board/District Responsibilities

- Formally adopt policies in accordance with board procedures
- Engage in the structured policy review process.
- Maintain alignment between board policy and district practices.
- Consult legal counsel when formal legal interpretation is required.
- Ensure timely consideration and adoption of policy updates.

Expanded Policy Service

As part of this initiative, NASB has partnered with SPARQ Data Solutions to integrate district policy manuals into SPARQ Online Publishing (SOP). SOP is a professional, web-based policy governance platform designed to enhance accessibility, improve organization, and support long-term policy management.

Policy Membership Options

Option I – Full NASB Policy Service | \$1,750 Annual Fee

This comprehensive service includes:

- Access to SPARQ Online Publishing (SOP)
- The *NASB Policy Manual authored by Perry Law Firm
- Ongoing policy updates authored by Perry Law Firm
- A structured policy review schedule
- Transition support and technical assistance provided by NASB.

Option II – Policy Manual, Updates, and Policy Review Schedule | \$1,250 Annual Fee

This option includes:

- Access to the *NASB Policy Manual authored by Perry Law Firm
- Ongoing policy updates authored by Perry Law Firm
- The NASB policy review schedule

Renewal and Annual Service Cycle

The NASB Policy Support Service operates on an annual subscription cycle aligned with the fiscal year of the district or NASB service agreement terms.

- Districts will receive annual renewal communication prior to the expiration of service.
- Continued access to updates and services is contingent upon renewal.
- Policy updates, review support, and platform access (if applicable) are provided throughout the active service period.

Frequently Asked Questions

Will the district be able to include district-specific policies?

Yes. District-specific policies may be incorporated into the board's policy manual and, if applicable, integrated within SOP.

Who should we contact with policy questions or needs?

NASB will continue to provide support for general policy questions and policy development. For matters requiring formal legal interpretation or advice, districts should consult their legal counsel.

When will districts be billed?

Following approval of the NASB Policy Service Agreement, NASB will invoice the district for the annual service fee and initiate the policy transition and implementation process.

How will new or revised policies be delivered?

Policy updates authored by Perry Law Firm will be distributed through NASB in a timely manner, aligned with legislative and regulatory changes.

Our policy manual needs significant revision. What does NASB recommend?

Many districts choose to adopt the *NASB Policy Manual as a fresh starting point. This approach provides a clean, comprehensive foundation and supports a more efficient and intentional policy review process.

Contacts

For transition and implementation support:

Lindsey Headrick

Administrative Specialist

lheadrick@nasbonline.org | 800-422-4572

For policy review services and general policy questions:

Marcia Herring

Director of Board Leadership

mherring@nasbonline.org | 402-450-5152

*NASB Policy Manual authored by Perry Law Firm

2026-2027 PROBATIONARY TEACHER'S CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Jaide Ahlstrom a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the District hereby agrees to employ the Teacher for one school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days exclusive of holidays, vacations and teachers institutes and Teacher hereby agrees to accept such employment at a salary of \$41,000 under the terms, and conditions hereof:

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1. It is understood that the period of employment covered by the Contract is probationary as provided for In State Statutes.
2. The execution of this Contract shall create no property rights in behalf of the Teacher which exists beyond the current year this Contract is in effect; not does the execution of this Contract create any contractual right beyond the current year as provided for the In State Statutes.
3. That upon termination of this Contract for any cause, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the days of such an installment paid but not earned prior to termination of the Contract shall be refunded by the teacher.
4. The salary of Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter.
5. Teacher hereby agrees to be governed by all reasonable regulations and policies of the Board of Education of the District and that the duties to be performed by him/her under this Contract shall be subject to assignment by the Superintendent of Schools.
6. There shall be no penalty for release or resignation by Teacher from this Contract, provided no resignation shall become effective until the close of the Contract period unless accepted by the Board of Education of the District and said Board shall fix the time at which the resignation is to take effect.
7. This Contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security, Teacher's Retirement and other deductions required by law. Other deductions may be withheld as agreed to by the parties of the Contract. This Contract shall be deemed to have been entered into subject to all provisions of the Laws of the State of Nebraska.
8. Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performance as is contemplated by this Agreement. Teacher further affirms that at the beginning of the term of this Contract he/she holds or will hold a NEBRASKA Valid For Position CERTIFICATE, which is or will be in full force and effect for the period covered by this Contract. It is understood and agreed that this Contract is not valid until Teacher's Certificate, as herein listed, is registered in the Office of the Superintendent of Schools and that Teacher shall not be compensated for any services performed prior to the date of registration of this certificate.

Executed 4/8/2026

Jaide Ahlstrom
Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and DeAnna Baker a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$70,213 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes.

FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

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Executed 3/31/26

DeAnna Baker
Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Jordyn Bartak a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$64,883 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes. FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract. EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

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Executed 4-1-26

Teacher Jordyn Bartak

Executed _____

President

Secretary

2026-2027 PROBATIONARY TEACHER'S CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Emily Brodd a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the District hereby agrees to employ the Teacher for one school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days exclusive of holidays, vacations and teachers institutes and Teacher hereby agrees to accept such employment at a salary of \$44,383 under the terms, and conditions hereof:

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1. It is understood that the period of employment covered by the Contract is probationary as provided for In State Statutes.
2. The execution of this Contract shall create no property rights in behalf of the Teacher which exists beyond the current year this Contract is in effect; not does the execution of this Contract create any contractual right beyond the current year as provided for the In State Statutes.
3. That upon termination of this Contract for any cause, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the days of such an installment paid but not earned prior to termination of the Contract shall be refunded by the teacher.
4. The salary of Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter.
5. Teacher hereby agrees to be governed by all reasonable regulations and policies of the Board of Education of the District and that the duties to be performed by him/her under this Contract shall be subject to assignment by the Superintendent of Schools.
6. There shall be no penalty for release or resignation by Teacher from this Contract, provided no resignation shall become effective until the close of the Contract period unless accepted by the Board of Education of the District and said Board shall fix the time at which the resignation is to take effect.
7. This Contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security, Teacher's Retirement and other deductions required by law. Other deductions may be withheld as agreed to by the parties of the Contract. This Contract shall be deemed to have been entered into subject to all provisions of the Laws of the State of Nebraska.
8. Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performance as is contemplated by this Agreement. Teacher further affirms that at the beginning of the term of this Contract he/she holds or will hold a NEBRASKA Valid For Position CERTIFICATE, which is or will be in full force and effect for the period covered by this Contract. It is understood and agreed that this Contract is not valid until Teacher's Certificate, as herein listed, is registered in the Office of the Superintendent of Schools and that Teacher shall not be compensated for any services performed prior to the date of registration of this certificate.

Executed _____

Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Connie Chandler a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$59,963 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes.

FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

22 BA +18

Executed 4/1/26

Connie M. Chandler
Teacher

Executed _____

President

Secretary

2026-2027 PROBATIONARY TEACHER'S CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District Mikaela Geiser a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the District hereby agrees to employ the Teacher for one school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days exclusive of holidays, vacations and teachers institutes and Teacher hereby agrees to accept such employment at a salary of \$59,655 under the terms, and conditions hereof:

6 MA + 9

1. It is understood that the period of employment covered by the Contract is probationary as provided for In State Statutes.
2. The execution of this Contract shall create no property rights in behalf of the Teacher which exists beyond the current year this Contract is in effect; not does the execution of this Contract create any contractual right beyond the current year as provided for the In State Statutes.
3. That upon termination of this Contract for any cause, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the days of such an installment paid but not earned prior to termination of the Contract shall be refunded by the teacher.
4. The salary of Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter.
5. Teacher hereby agrees to be governed by all reasonable regulations and policies of the Board of Education of the District and that the duties to be performed by him/her under this Contract shall be subject to assignment by the Superintendent of Schools.
6. There shall be no penalty for release or resignation by Teacher from this Contract, provided no resignation shall become effective until the close of the Contract period unless accepted by the Board of Education of the District and said Board shall fix the time at which the resignation is to take effect.
7. This Contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security, Teacher's Retirement and other deductions required by law. Other deductions may be withheld as agreed to by the parties of the Contract. This Contract shall be deemed to have been entered into subject to all provisions of the Laws of the State of Nebraska.
8. Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performance as is contemplated by this Agreement. Teacher further affirms that at the beginning of the term of this Contract he/she holds or will hold a NEBRASKA Valid for Position CERTIFICATE, which is or will be in full force and effect for the period covered by this Contract. It is understood and agreed that this Contract is not valid until Teacher's Certificate, as herein listed, is registered in the Office of the Superintendent of Schools and that Teacher shall not be compensated for any services performed prior to the date of registration of this certificate.

Executed 4-2-2026

Mikaela Geiser
Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Troy Gilligan a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$49,713 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes.

FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

5 BA

Executed 4/9/26

Troy Gilligan
Teacher

Executed _____

President

Secretary

2026-2027 PROBATIONARY TEACHER'S CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Kelsey Henry a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the District hereby agrees to employ the Teacher for one school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days exclusive of holidays, vacations and teachers institutes and Teacher hereby agrees to accept such employment at a salary of \$41,000 and a \$3,397.80 stipend for summer extended Counseling Contract Days paid at a rate of \$226.52 per day for 15 days for a total of \$44,397.80 under the following terms and conditions hereof:

0 BA

1. It is understood that the period of employment covered by the Contract is probationary as provided for In State Statutes.
2. The execution of this Contract shall create no property rights in behalf of the Teacher which exists beyond the current year this Contract is in effect; not does the execution of this Contract create any contractual right beyond the current year as provided for the In State Statutes.
3. That upon termination of this Contract for any cause, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the days of such an installment paid but not earned prior to termination of the Contract shall be refunded by the teacher.
4. The salary of Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter.
5. Teacher hereby agrees to be governed by all reasonable regulations and policies of the Board of Education of the District and that the duties to be performed by him/her under this Contract shall be subject to assignment by the Superintendent of Schools.
6. There shall be no penalty for release or resignation by Teacher from this Contract, provided no resignation shall become effective until the close of the Contract period unless accepted by the Board of Education of the District and said Board shall fix the time at which the resignation is to take effect.
7. This Contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security, Teacher's Retirement and other deductions required by law. Other deductions may be withheld as agreed to by the parties of the Contract. This Contract shall be deemed to have been entered into subject to all provisions of the Laws of the State of Nebraska.
8. Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performance as is contemplated by this Agreement. Teacher further affirms that at the beginning of the term of this Contract he/she holds or will hold a NEBRASKA Valid For Position CERTIFICATE, which is or will be in full force and effect for the period covered by this Contract. It is understood and agreed that this Contract is not valid until Teacher's Certificate, as herein listed, is registered in the Office of the Superintendent of Schools and that Teacher shall not be compensated for any services performed prior to the date of registration of this certificate.

Executed 04-15-2026

Kelsey Henry
Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and **Katie Hoblyn** a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$70,213 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes.

FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

18 MA

Executed 4.1.26

Katie Hoblyn
Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Trent Kirchmann a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$66,728 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes.

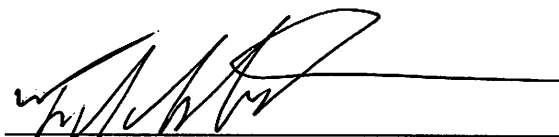
FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate.

NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

11 MA

Executed 4/11/2026



Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Thane Lewis a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$70,213 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes. FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract. EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

20 BA +36

Executed 3/31/2026

Thane Lewis
Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Laura Marshall a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$70,213 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes.

FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

Executed _____

18 MA

Executed 3/31/26


Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Kaitlyn Mason a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$64,985 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes.

FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

10 MA

Executed 4-2-26

Kaitlyn Mason
Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Anne McCaslin a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$70,213 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes.

FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

25 MA

Executed 4/2/2026

Anne McCaslin
Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Karen McGinn a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$70,213 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes. FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract. EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

26 MA

Executed 4/2/2026

Karen McGinn
Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and **Molli Miller** a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$71,853 and a \$5,954.70 stipend for summer extended Counseling Contract Days paid at a rate of \$396.98 per day for 15 days for a total of \$77,807.70 under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes.

FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

16 MA + 9

Executed 4-2-26

Molli Miller

Teacher

Executed _____

President

Secretary

2026-2027 PROBATIONARY TEACHER'S CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Michaela Myers a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the District hereby agrees to employ the Teacher for one school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days exclusive of holidays, vacations and teachers institutes and Teacher hereby agrees to accept such employment at a salary of \$41,000 under the terms, and conditions hereof:

0 BA

1. It is understood that the period of employment covered by the Contract is probationary as provided for In State Statutes.
2. The execution of this Contract shall create no property rights in behalf of the Teacher which exists beyond the current year this Contract is in effect; not does the execution of this Contract create any contractual right beyond the current year as provided for the In State Statutes.
3. That upon termination of this Contract for any cause, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the days of such an installment paid but not earned prior to termination of the Contract shall be refunded by the teacher.
4. The salary of Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter.
5. Teacher hereby agrees to be governed by all reasonable regulations and policies of the Board of Education of the District and that the duties to be performed by him/her under this Contract shall be subject to assignment by the Superintendent of Schools.
6. There shall be no penalty for release or resignation by Teacher from this Contract, provided no resignation shall become effective until the close of the Contract period unless accepted by the Board of Education of the District and said Board shall fix the time at which the resignation is to take effect.
7. This Contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security, Teacher's Retirement and other deductions required by law. Other deductions may be withheld as agreed to by the parties of the Contract. This Contract shall be deemed to have been entered into subject to all provisions of the Laws of the State of Nebraska.
8. Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performance as is contemplated by this Agreement. Teacher further affirms that at the beginning of the term of this Contract he/she holds or will hold a NEBRASKA Valid For Position CERTIFICATE, which is or will be in full force and effect for the period covered by this Contract. It is understood and agreed that this Contract is not valid until Teacher's Certificate, as herein listed, is registered in the Office of the Superintendent of Schools and that Teacher shall not be compensated for any services performed prior to the date of registration of this certificate.

Executed 4-17-26

Michaela Myers

Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Jason Reed a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$70,213 and a \$3,879.20 stipend for summer time extended duty paid at a rate of \$387.92 per day for 10 days for a total of \$74,092.20 and under the following conditions.

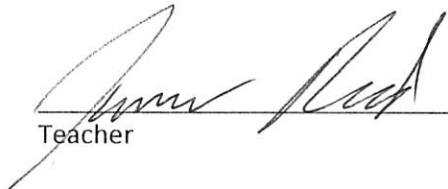
FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes.

FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

30 BA + 36

Executed ~~_____~~ 4-7-24



Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Leah Ryan a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$58,015 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes.

FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

6 MA
Executed 4-9-26

Leah m Ryan
Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Jennifer Schmidt a legally qualified teacher, hereinafter referred to as Teacher.

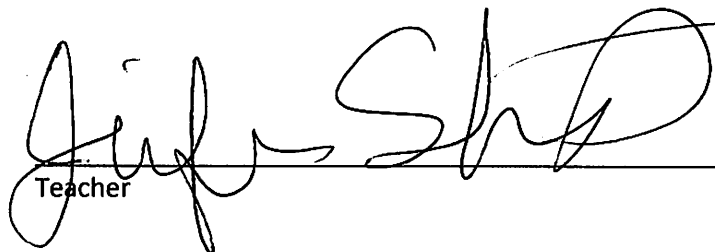
WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$70,213 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes. FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract. EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

26 MA

Executed

4/2/26


Teacher

Executed

President

Secretary

2026-2027 PROBATIONARY TEACHER'S CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District Jennifer Swisher a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the District hereby agrees to employ the Teacher for one school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days exclusive of holidays, vacations and teachers institutes and Teacher hereby agrees to accept such employment at a salary of \$49,713 under the terms, and conditions hereof:

5 BA

1. It is understood that the period of employment covered by the Contract is probationary as provided for In State Statutes.
2. The execution of this Contract shall create no property rights in behalf of the Teacher which exists beyond the current year this Contract is in effect; not does the execution of this Contract create any contractual right beyond the current year as provided for the In State Statutes.
3. That upon termination of this Contract for any cause, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the days of such an installment paid but not earned prior to termination of the Contract shall be refunded by the teacher.
4. The salary of Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter.
5. Teacher hereby agrees to be governed by all reasonable regulations and policies of the Board of Education of the District and that the duties to be performed by him/her under this Contract shall be subject to assignment by the Superintendent of Schools.
6. There shall be no penalty for release or resignation by Teacher from this Contract, provided no resignation shall become effective until the close of the Contract period unless accepted by the Board of Education of the District and said Board shall fix the time at which the resignation is to take effect.
7. This Contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security, Teacher's Retirement and other deductions required by law. Other deductions may be withheld as agreed to by the parties of the Contract. This Contract shall be deemed to have been entered into subject to all provisions of the Laws of the State of Nebraska.
8. Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performance as is contemplated by this Agreement. Teacher further affirms that at the beginning of the term of this Contract he/she holds or will hold a NEBRASKA Valid for Position CERTIFICATE, which is or will be in full force and effect for the period covered by this Contract. It is understood and agreed that this Contract is not valid until Teacher's Certificate, as herein listed, is registered in the Office of the Superintendent of Schools and that Teacher shall not be compensated for any services performed prior to the date of registration of this certificate.

Executed 4-1-26

Jennifer Swisher
Teacher

Executed _____

President

Secretary

2026-2027 PROBATIONARY TEACHER'S CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Nathaniel Syslo a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the District hereby agrees to employ the Teacher for one school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days exclusive of holidays, vacations and teachers institutes and Teacher hereby agrees to accept such employment at a salary of \$44,485 under the terms, and conditions hereof:

2 BA

1. It is understood that the period of employment covered by the Contract is probationary as provided for In State Statutes.
2. The execution of this Contract shall create no property rights in behalf of the Teacher which exists beyond the current year this Contract is in effect; not does the execution of this Contract create any contractual right beyond the current year as provided for the In State Statutes.
3. That upon termination of this Contract for any cause, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the days of such an installment paid but not earned prior to termination of the Contract shall be refunded by the teacher.
4. The salary of Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter.
5. Teacher hereby agrees to be governed by all reasonable regulations and policies of the Board of Education of the District and that the duties to be performed by him/her under this Contract shall be subject to assignment by the Superintendent of Schools.
6. There shall be no penalty for release or resignation by Teacher from this Contract, provided no resignation shall become effective until the close of the Contract period unless accepted by the Board of Education of the District and said Board shall fix the time at which the resignation is to take effect.
7. This Contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security, Teacher's Retirement and other deductions required by law. Other deductions may be withheld as agreed to by the parties of the Contract. This Contract shall be deemed to have been entered into subject to all provisions of the Laws of the State of Nebraska.
8. Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performance as is contemplated by this Agreement. Teacher further affirms that at the beginning of the term of this Contract he/she holds or will hold a NEBRASKA Valid For Position CERTIFICATE, which is or will be in full force and effect for the period covered by this Contract. It is understood and agreed that this Contract is not valid until Teacher's Certificate, as herein listed, is registered in the Office of the Superintendent of Schools and that Teacher shall not be compensated for any services performed prior to the date of registration of this certificate.

Executed _____


Teacher

April 3, 2026

Executed _____

President

Secretary

2026-2027 PROBATIONARY TEACHER'S CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Danielle Thompson a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the District hereby agrees to employ the Teacher for one school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days exclusive of holidays, vacations and teachers institutes and Teacher hereby agrees to accept such employment at a salary of \$65,088 under the terms, and conditions hereof:

11 BA +27

1. It is understood that the period of employment covered by the Contract is probationary as provided for In State Statutes.
2. The execution of this Contract shall create no property rights in behalf of the Teacher which exists beyond the current year this Contract is in effect; not does the execution of this Contract create any contractual right beyond the current year as provided for the In State Statutes.
3. That upon termination of this Contract for any cause, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the days of such an installment paid but not earned prior to termination of the Contract shall be refunded by the teacher.
4. The salary of Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter.
5. Teacher hereby agrees to be governed by all reasonable regulations and policies of the Board of Education of the District and that the duties to be performed by him/her under this Contract shall be subject to assignment by the Superintendent of Schools.
6. There shall be no penalty for release or resignation by Teacher from this Contract, provided no resignation shall become effective until the close of the Contract period unless accepted by the Board of Education of the District and said Board shall fix the time at which the resignation is to take effect.
7. This Contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security, Teacher's Retirement and other deductions required by law. Other deductions may be withheld as agreed to by the parties of the Contract. This Contract shall be deemed to have been entered into subject to all provisions of the Laws of the State of Nebraska.
8. Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performance as is contemplated by this Agreement. Teacher further affirms that at the beginning of the term of this Contract he/she holds or will hold a NEBRASKA Valid For Position CERTIFICATE, which is or will be in full force and effect for the period covered by this Contract. It is understood and agreed that this Contract is not valid until Teacher's Certificate, as herein listed, is registered in the Office of the Superintendent of Schools and that Teacher shall not be compensated for any services performed prior to the date of registration of this certificate.

Executed 4-1-2026

Danielle Thompson
Teacher

Executed _____

President

Secretary

2026-2027 TEACHER CONTRACT

THIS CONTRACT made by and between the School District of Anselmo-Merna Public Schools, No. 15 in the County of Custer, in the state of Nebraska, hereinafter referred to as the District and Carrie Thornton a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education of the district hereby agrees to employ the Teacher in the District for a school year, which shall begin on August 10, 2026 and end on or about May 20, 2027 and shall consist of 181 days of service including at least 172 teaching days and that the Teacher hereby agrees to accept such employment at a salary of \$70,213 and under the following conditions.

FIRST: The salary of the Teacher shall be payable in 12 equal installments. The first installment shall be payable on the 16th of September, 2026, and the remaining installments shall be payable on the business day nearest the 16th of each month thereafter. SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed by his/her position in all respects, to diligently and faithfully perform the assigned duties as Teacher to the best of his/her professional ability. THIRD: In addition to the teaching duties set forth herein, the Teacher may be assigned such "extra duty" assignments as defined from time to time by the parties of this agreement which shall be upon such terms and conditions and at such additional stated rate of compensation as the Teacher and the District may from time to time agree upon. FOURTH: This contract may be cancelled or amended by a majority of the members of the School Board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teachers' certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by the provisions of State Statutes.

FIFTH: That upon termination of this contract for just cause, or upon the release of the Teacher from this contract, the compensation paid or to be paid hereunto shall be an amount which bears the same ratios to the yearly salary herein specified as the number of days of service to the date of such termination bears to 200 days of service. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher. SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect. SEVENTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performances is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the Anselmo-Merna Superintendent and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate. NINTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may from time to time, be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof. TENTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provision hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements or renewal contracts must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the district. Said Renewal Agreement or renewal contract shall not be offered to the Teacher prior to March 15th. Contract renewal amendment, termination or cancellation shall also be subject to the requirements of State Statutes.

21 MA

Executed 4-2-26

Carrie Thornton
Teacher

Executed _____

President

Secretary

Extra Standard Appointment

Term: 26-27 school year

Extra Standard assignments for football pursuant to the negotiated agreement

Matt McGinn

Jason Reed

Community RelationsAnnual Report and School Improvement

The Superintendent shall prepare and distribute each year an Annual Report in accordance with Nebraska Department of Education Rule 10. The Annual Report shall be distributed or made available to residents of the School District each year. The report shall include information required by NDE Rule 10 and applicable NDE guidance. The results of the annual report shall be used to plan and make needed changes to improve instruction for all students.

The Superintendent shall further ensure that the School District implements a systematic on-going process that guides planning, implementation, and evaluation and renewal of school improvement activities to meet local and statewide goals and priorities. The school improvement process shall focus on improving student learning and include a periodic review by visiting educators who provide consultation to the local school/community in continued accomplishment of plans and goals. The school improvement process shall further include the following activities at least once within each five years:

- A. Review and update of the mission and vision statements.
- B. Collection and analysis of data about student performance, demographics, learning climate, and former high school students.
- C. Selection of improvement goals. At least one goal is directed toward improving student academic achievement.
- D. Development and implementation of an improvement plan which includes procedures, strategies, actions to achieve goals, and an aligned professional development plan.
- E. Evaluation of progress toward improvement goals.

The school improvement process shall further include a visitation by a team of external representatives to review progress and provide written recommendations. A copy of the school system's improvement plan and the written recommendations shall be provided to the Nebraska Department of Education, when appropriate. The external team visits shall be conducted at least once each five years.

At least annually, the Superintendent or designee shall provide a computer science and technology education status report to both the Board of Education and Nebraska State Department of Education. The annual report may include information about student progress on the computer science and technology courses and other relevant measures of student progress in the areas of computer science and technology education. To the extent appropriate, computer science education data may be incorporated into the District's Annual Report and considered as part of the District's ongoing school improvement planning process.

Legal Reference: NDE Rule 10.01, 10.5.02, 10.9 and 10.10
Neb. Rev. Stat. § 79-3305

Date of Adoption: [Insert Date]

Business OperationsProcedures—Bidding Construction Projects

The District shall bid every project for the construction, remodeling, or repair of any school-owned building or for site improvements when the contemplated expenditures for the project is in excess of one hundred ~~nine-thirty-six~~ thousand dollars (\$~~109~~136,000), or such sum as adjusted pursuant to Section 73-106. The bidding procedures shall comply with the requirements of state law and shall include the following:

1. Notice to Bidders: The Administration shall prepare a notice to bidders containing a general description of the scope of the project being bid; the location of the project; the means of obtaining project documents, including plans and specifications; the date and hour bids will close; and the date, hour and place bids are to be returned, received and opened, and a provision that such bids will be immediately and simultaneously opened in the presence of the bidders or representatives of the bidders, when the hour is reached for the bids to close.
2. Regular Manner of Advertisement for Bids: The notice to bidders shall be published one time in a newspaper of general circulation in the School District. The notice shall be published at least seven (7) days prior to the date designated for the opening of such bids. The Board of Education or Administration may, in its sole discretion, elect to utilize further advertisement for bids as it may determine appropriate to secure a sufficient number of qualified bidders for the scope of the project.
3. Bid Opening: When the hour is reached for such bids to close, bids will be immediately and simultaneously opened in the presence of the bidders or representatives of the bidders.
4. Contract Award: The contract shall be awarded to the lowest responsible bidder as to the extent required by law. When not so required, the award shall be made on the basis of consideration of the contract award criteria determined appropriate by the Board or administration.
5. Performance and Payment Bonds. Whenever any contract is entered into for the erecting, furnishing, or repairing of any building or other public structure or improvement, the contractor shall be required, before commencing such work, to furnish a performance, labor and material payment bond. The bond requirement shall not apply, however, to any project bid or proposed which has a total cost of ten thousand dollars (\$10,000) or less unless the School Board or Administration includes a bond requirement in the specifications for the project. The bond shall be in an amount not less than the contract price. The bond shall be conditioned on the faithful performance of the contract and the payment by the contracting party of all laborers and mechanics for labor that is performed and of all material and equipment rental that is actually used or rented in connection with the improvement project and the performance of the contract. Such bond shall contain such provisions as are required by statutes, and be in a form prescribed and required by the district.

6. Retention of an Architect or Engineer. The School District shall not engage in the construction of any public works involving architecture or engineering unless the plans, specifications, and estimates have been prepared and the construction has been observed by an architect, a professional engineer, or a person under the direct supervision of an architect, professional engineer, or those under the direct supervision of an architect or professional engineer; provided that such requirement shall not apply to any public work in which the contemplated expenditure for the complete project does not exceed one hundred ~~and eighteenforty-four~~ thousand dollars (~~\$118144~~,000), as adjusted from time to time by Section 81-3445 or other applicable law.

7. Additional Procedures. Each bid for which a labor and material bond is required shall be accompanied by a bid bond or certified check in the amount of five percent (5%) of such bid unless the School Board or Administration waives such requirement. The Board of Education or Administration may provide for additional procedures for the procurement, opening and acceptance of bids as deemed appropriate for a particular project.

Legal Reference: Neb. Rev. Stat. Sec. 52-118; Neb. Rev. Stat. Sec. 73-101 *et seq.*; Neb. Rev. Stat. Sec. 73-106; Neb. Rev. Stat. Sec. 81-3445

Date of Adoption: [Insert Date]

TABLE OF CONTENTS

POLICY

A. Admission and Attendance

1. Introductory Statement.....5000
2. Admission Requirements5001
 - Forms for Health Related Admission Requirements
3. Discontinuance of Enrollment for Children Younger Than Six Years of Age
with Affidavit and Parent Release5002
4. Assignment of Students: Grade Placement and Transfer Students5003
5. Full-time and Part-time Enrollment5004
6. Student Residence, Admission and Contracting for Educational Services.....5005
7. Option Enrollment with Resolution and Appendix "1" Forms5006
8. Foreign Exchange Students.....5007
 - Foreign Exchange Student FormsAttachment 5007
9. Student Attendance5008
 - Collaborative Plan Attachment 5008
 - Sample letter to County Attorney..... Attachment 5008
10. Attendance During School Day (Dismissals and Field Trips).....5009
11. School Census5010
12. Parent-Student Handbook5011
13. Military Recruiters5012

B. Student Discipline

1. Student Discipline.....5101
2. Alternative Education Programs or Plans For Expelled Students5102
3. Extracurricular Activity5103
4. Drug and Substance Use and Prevention5104

C. Academic Reporting and Progress

1. Promotion and Retention5201
 - Promotion and Retention Form.....5201x
2. Student Records5202
 - Notification of Student Rights5202x
3. Academic Progress5203
4. Grading System5204
5. Graduation5205
6. Early Completion Plan5206
7. Make-up Work5207
8. High School Credit for Middle School Courses5208

D. Student Activities

1. Association Activities5301
2. Student Organizations5302
3. Student Activities, Hazing, Fund-Raising and Supervision5303

4.	Selection of Students for Participation in Activities.....	5304
5.	School Dances.....	5305
E.	Equal Educational Opportunities/Welfare	
1.	Anti-discrimination, Anti-harassment, and Anti-retaliation	5401
	Complaint Form	5401
2.	Child Abuse and Neglect	5402
3.	Married Students	5403
4.	Corporal Punishment	5405
5.	Search and Seizures	5406
6.	Vandalism	5407
7.	Health Inspections.....	5408
8.	Communicable Diseases	5409
9.	Missing Persons	5412
10.	Requests to Contact Students and Student Interviews by Non-School Personnel	5413
11.	Identification of Learners with High Ability	5414
12.	Anti-Bullying Policy.....	5415
	Sample Minutes for Annual Bullying Policy Hearing	Attachment 5415
13.	Student Fees Policy [with Appendix and Application].....	5416
14.	School Wellness Policy.....	5417
	Administrative Regulation	
15.	Homeless Students	5418
	Homeless Education Program Forms	
16.	Student Privacy Protection Policy	5419
17.	Dating Violence	5420
18.	Use of Restraints and Seclusion.....	5421
19.	Pregnant and Parenting Students	5422
F.	Transportation	
1.	Bus Transportation.....	5501
2.	Use of School Buses	5503
3.	Special Education Transportation.....	5504
4.	Safe Pupil Transportation Plan (development of plan).....	5505
5.	Safe Pupil Transportation Plan	5506
6.	Foster Care Student Transportation	5507
G.	Emergency Protocol	
1.	Asthma, Anaphylaxis , and Allergic Reaction Protocol with Waiver	5601
	Protocol Medical Form	
2.	Naloxone.....	5602

StudentsAsthma, Anaphylaxis, and Allergic Reaction Protocol

The District will adopt and implement the Emergency Response to Life-Threatening Asthma or Systemic Allergic Reactions (Anaphylaxis Protocol as required by the Nebraska Department of Education.

The Superintendent, in conjunction with licensed health personnel, shall establish administrative regulations for the implementation of this policy. The regulations established shall comply with NDE rules regarding the protocol to follow in case of a life-threatening asthma or systemic allergic reaction (including anaphylaxis) and use of an EpiPen and albuterol. These regulations and protocols shall also ensure that each school building will procure and maintain the equipment and medication necessary under the protocol in the case of any student or school staff emergency. Staff training in using the protocol shall occur periodically. Records of such training and occurrences of administering medication under the protocol shall be maintained.

The Emergency Protocol shall be implemented, and the equipment and medication necessary to implement the Emergency Protocol shall be maintained, at each school building while school is in session. For purposes of the Emergency Protocol, the phrase "while school is in session" is defined as the core instructional school day. The "core instructional school day" is defined as that portion of each day school is in session during which teachers are on duty to provide and students are scheduled to receive instruction in the School District's curriculum, generally beginning at 8:00 a.m. and ending at 3:30 p.m. The Emergency Protocol shall not be required to be implemented other than in the school buildings while school is in session, and as such is not required to be implemented at extracurricular activities, on school buses, or during school field trips. Implementation of the Emergency Protocol at such non-mandatory times or places shall be made in the discretion of the administration and shall be subject to the availability of the employees designated or trained in implementation of the Emergency Protocol and the availability of the necessary equipment and medication at such times or places.

The parent or guardian of a student of minority age may sign a waiver requesting that their student not receive emergency treatment under this protocol.

The Superintendent or designee shall further develop and implement protocols to address anaphylaxis and the emergency use of epinephrine at school buildings and school-sponsored activities. A school nurse or trained staff member may administer epinephrine to any individual believed to be experiencing anaphylaxis. These protocols will also address the District's response, documentation, notification, and reporting any instances of administering epinephrine. The District will continue to implement individualized health or Section 504 plans for students with known severe allergies, and nothing in this policy limits rights or accommodations under Section 504, the ADA, or the IDEA.

Legal Reference: NDE Rule 59.006
Neb. Rev. Stat. § 79-227

Date of Adoption: [Insert Date]

**~~WAIVER OF EMERGENCY RESPONSE TO
LIFE THREATENING ASTHMA OR
SYSTEMIC ALLERGIC REACTIONS PROTOCOL~~**

[Name] Public School District

Student Name: _____ Date of Birth: _____

School: _____ Grade: _____

~~I am aware of the school policy that provides a protocol to follow by school personnel to administer EpiPen/albuterol to a student when it is determined that the student is suffering a life-threatening asthma or systemic allergic reaction while school is in session.~~

~~After considering the school policy and the best interests of my child, _____, I do not wish to have him/her given or administered albuterol or medication from an Epi-Pen by school personnel under any circumstances for the 20____-20____ school year.~~

DATED: _____

Signature of Parent/Guardian/Custodian

DATED: _____

Signature of Physician

DO NOT return this form **without** a physician's signature supporting your request to remove your child from the protocol.

New ConstructionFacilities - Bids and Contracts

All contracts for work related to building construction, remodeling or repair or site improvement in excess of \$~~109~~136,000, or such sum as adjusted pursuant to Section 73-106, will be bid in accordance with state statutes. All other contracts will be handled under current district policies and regulations.

Legal Reference: Neb. Rev. Stat. Sections 73-101 to 73-106

Date of Adoption: [Insert Date]

James B. Gessford
Daniel F. Kaplan
Gregory H. Perry
Joseph F. Bachmann
R. J. Shortridge*
Joshua J. Schauer*
Derek A. Aldridge**
Justin J. Knight
Charles Kaplan
Haleigh B. Carlson
Sara J. Tonjes
Kendall G. Oberheide



PERRY, GUTHERY, HAASE & GESSFORD, P.C., L.L.O.

Of Counsel
Thomas M. Haase

*Also admitted in Iowa
** Also admitted in Kansas

Ernest B. Perry (1876-1962)
Arthur E. Perry (1910-1982)
R.R. Perry (1917-1999)
Edwin C. Perry (1931-2012)

FIRST SET OF 2026 POLICY UPDATES

Over the past several years, the Nebraska Legislature enacted several measures that will take effect during the 2026-2027 school year. In anticipation of these changes, we are sending the first set of policy updates to give boards and administrators time to review and plan for next year. As always, please do not hesitate to contact us with any questions or concerns.

1. Policy 1040 – Annual Report. Neb. Rev. Stat. § 79-3305 now requires an annual “computer science and technology education status report” to the School Board. The deadline to complete the first report is December 1, 2026.

2. Policy 3540 – Bidding Construction Projects. Neb. Rev. Stat. § 81-3445 requires the State Board of Engineers and Architects to adjust the threshold for architects or engineers on construction projects. The Board adjusted this amount to \$144,000, which is now reflected in Policy 3540.

3. Policy 5601 – Asthma, Anaphylaxis and Allergic Reaction Protocol. Neb. Rev. Stat. § 79-227 requires each Board to adopt an anaphylaxis policy by July 1, 2026. The anaphylaxis policy must also be included in the Student Handbook, beginning in the 2026-2027 school year. In addition, DHHS issued a new guidance document for anaphylaxis that does not need to be adopted into Board Policy but can be shared with your staff.

4. Policy 7050 – Bids and Contracts. Neb. Rev. Stat. § 73-106 requires the State Board of Education to adjust the bidding threshold once every five years. The State Board adjusted this amount to \$136,000, which is now reflected in Policy 7050.

Community RelationsAnnual Report and School Improvement

The Superintendent shall prepare and distribute each year an Annual Report in accordance with Nebraska Department of Education Rule 10. The Annual Report shall be distributed or made available to residents of the School District each year. The report shall include information required by NDE Rule 10 and applicable NDE guidance. The results of the annual report shall be used to plan and make needed changes to improve instruction for all students.

The Superintendent shall further ensure that the School District implements a systematic on-going process that guides planning, implementation, and evaluation and renewal of school improvement activities to meet local and statewide goals and priorities. The school improvement process shall focus on improving student learning and include a periodic review by visiting educators who provide consultation to the local school/community in continued accomplishment of plans and goals. The school improvement process shall further include the following activities at least once within each five years:

- A. Review and update of the mission and vision statements.
- B. Collection and analysis of data about student performance, demographics, learning climate, and former high school students.
- C. Selection of improvement goals. At least one goal is directed toward improving student academic achievement.
- D. Development and implementation of an improvement plan which includes procedures, strategies, actions to achieve goals, and an aligned professional development plan.
- E. Evaluation of progress toward improvement goals.

The school improvement process shall further include a visitation by a team of external representatives to review progress and provide written recommendations. A copy of the school system's improvement plan and the written recommendations shall be provided to the Nebraska Department of Education, when appropriate. The external team visits shall be conducted at least once each five years.

At least annually, the Superintendent or designee shall provide a computer science and technology education status report to both the Board of Education and Nebraska State Department of Education. The annual report may include information about student progress on the computer science and technology courses and other relevant measures of student progress in the areas of computer science and technology education. To the extent appropriate, computer science education data may be incorporated into the District's Annual Report and considered as part of the District's ongoing school improvement planning process.

Legal Reference: NDE Rule 10.01, 10.5.02, 10.9 and 10.10
Neb. Rev. Stat. § 79-3305

Date of Adoption: [Insert Date]

Business OperationsProcedures—Bidding Construction Projects

The District shall bid every project for the construction, remodeling, or repair of any school-owned building or for site improvements when the contemplated expenditures for the project is in excess of one hundred thirty-six thousand dollars (\$136,000), or such sum as adjusted pursuant to Section 73-106. The bidding procedures shall comply with the requirements of state law and shall include the following:

1. Notice to Bidders: The Administration shall prepare a notice to bidders containing a general description of the scope of the project being bid; the location of the project; the means of obtaining project documents, including plans and specifications; the date and hour bids will close; and the date, hour and place bids are to be returned, received and opened, and a provision that such bids will be immediately and simultaneously opened in the presence of the bidders or representatives of the bidders, when the hour is reached for the bids to close.
2. Regular Manner of Advertisement for Bids: The notice to bidders shall be published one time in a newspaper of general circulation in the School District. The notice shall be published at least seven (7) days prior to the date designated for the opening of such bids. The Board of Education or Administration may, in its sole discretion, elect to utilize further advertisement for bids as it may determine appropriate to secure a sufficient number of qualified bidders for the scope of the project.
3. Bid Opening: When the hour is reached for such bids to close, bids will be immediately and simultaneously opened in the presence of the bidders or representatives of the bidders.
4. Contract Award: The contract shall be awarded to the lowest responsible bidder as to the extent required by law. When not so required, the award shall be made on the basis of consideration of the contract award criteria determined appropriate by the Board or administration.
5. Performance and Payment Bonds. Whenever any contract is entered into for the erecting, furnishing, or repairing of any building or other public structure or improvement, the contractor shall be required, before commencing such work, to furnish a performance, labor and material payment bond. The bond requirement shall not apply, however, to any project bid or proposed which has a total cost of ten thousand dollars (\$10,000) or less unless the School Board or Administration includes a bond requirement in the specifications for the project. The bond shall be in an amount not less than the contract price. The bond shall be conditioned on the faithful performance of the contract and the payment by the contracting party of all laborers and mechanics for labor that is performed and of all material and equipment rental that is actually used or rented in connection with the improvement project and the performance of the contract. Such bond shall contain such provisions as are required by statutes, and be in a form prescribed and required by the district.

6. Retention of an Architect or Engineer. The School District shall not engage in the construction of any public works involving architecture or engineering unless the plans, specifications, and estimates have been prepared and the construction has been observed by an architect, a professional engineer, or a person under the direct supervision of an architect, professional engineer, or those under the direct supervision of an architect or professional engineer; provided that such requirement shall not apply to any public work in which the contemplated expenditure for the complete project does not exceed one hundred forty-four thousand dollars (\$144,000), as adjusted from time to time by Section 81-3445 or other applicable law.

7. Additional Procedures. Each bid for which a labor and material bond is required shall be accompanied by a bid bond or certified check in the amount of five percent (5%) of such bid unless the School Board or Administration waives such requirement. The Board of Education or Administration may provide for additional procedures for the procurement, opening and acceptance of bids as deemed appropriate for a particular project.

Legal Reference: Neb. Rev. Stat. Sec. 52-118; Neb. Rev. Stat. Sec. 73-101 *et seq.*; Neb. Rev. Stat. Sec. 73-106; Neb. Rev. Stat. Sec. 81-3445

Date of Adoption: [Insert Date]

TABLE OF CONTENTS

POLICY

A. Admission and Attendance

1. Introductory Statement.....5000
2. Admission Requirements5001
 - Forms for Health Related Admission Requirements
3. Discontinuance of Enrollment for Children Younger Than Six Years of Age with Affidavit and Parent Release5002
4. Assignment of Students: Grade Placement and Transfer Students5003
5. Full-time and Part-time Enrollment5004
6. Student Residence, Admission and Contracting for Educational Services.....5005
7. Option Enrollment with Resolution and Appendix "1" Forms5006
8. Foreign Exchange Students.....5007
 - Foreign Exchange Student FormsAttachment 5007
9. Student Attendance5008
 - Collaborative Plan Attachment 5008
 - Sample letter to County Attorney..... Attachment 5008
10. Attendance During School Day (Dismissals and Field Trips).....5009
11. School Census5010
12. Parent-Student Handbook5011
13. Military Recruiters5012

B. Student Discipline

1. Student Discipline.....5101
2. Alternative Education Programs or Plans For Expelled Students5102
3. Extracurricular Activity5103
4. Drug and Substance Use and Prevention5104

C. Academic Reporting and Progress

1. Promotion and Retention5201
 - Promotion and Retention Form.....5201x
2. Student Records5202
 - Notification of Student Rights5202x
3. Academic Progress5203
4. Grading System5204
5. Graduation5205
6. Early Completion Plan5206
7. Make-up Work5207
8. High School Credit for Middle School Courses5208

D. Student Activities

1. Association Activities5301
2. Student Organizations5302
3. Student Activities, Hazing, Fund-Raising and Supervision5303

4.	Selection of Students for Participation in Activities.....	5304
5.	School Dances.....	5305
E.	Equal Educational Opportunities/Welfare	
1.	Anti-discrimination, Anti-harassment, and Anti-retaliation	5401
	Complaint Form	5401
2.	Child Abuse and Neglect	5402
3.	Married Students	5403
4.	Corporal Punishment	5405
5.	Search and Seizures	5406
6.	Vandalism	5407
7.	Health Inspections.....	5408
8.	Communicable Diseases	5409
9.	Missing Persons	5412
10.	Requests to Contact Students and Student Interviews by Non-School Personnel	5413
11.	Identification of Learners with High Ability	5414
12.	Anti-Bullying Policy	5415
	Sample Minutes for Annual Bullying Policy Hearing	Attachment 5415
13.	Student Fees Policy [with Appendix and Application].....	5416
14.	School Wellness Policy.....	5417
	Administrative Regulation	
15.	Homeless Students	5418
	Homeless Education Program Forms	
16.	Student Privacy Protection Policy	5419
17.	Dating Violence	5420
18.	Use of Restraints and Seclusion.....	5421
19.	Pregnant and Parenting Students	5422
F.	Transportation	
1.	Bus Transportation.....	5501
2.	Use of School Buses	5503
3.	Special Education Transportation	5504
4.	Safe Pupil Transportation Plan (development of plan).....	5505
5.	Safe Pupil Transportation Plan	5506
6.	Foster Care Student Transportation	5507
G.	Emergency Protocol	
1.	Asthma, Anaphylaxis, and Allergic Reaction Protocol	5601
2.	Naloxone	5602

StudentsAsthma, Anaphylaxis, and Allergic Reaction Protocol

The District will adopt and implement the Emergency Response to Life-Threatening Asthma or Systemic Allergic Reactions (Anaphylaxis Protocol as required by the Nebraska Department of Education.

The Superintendent, in conjunction with licensed health personnel, shall establish administrative regulations for the implementation of this policy. The regulations established shall comply with NDE rules regarding the protocol to follow in case of a life-threatening asthma or systemic allergic reaction (including anaphylaxis) and use of an EpiPen and albuterol. These regulations and protocols shall also ensure that each school building will procure and maintain the equipment and medication necessary under the protocol in the case of any student or school staff emergency. Staff training in using the protocol shall occur periodically. Records of such training and occurrences of administering medication under the protocol shall be maintained.

The Emergency Protocol shall be implemented, and the equipment and medication necessary to implement the Emergency Protocol shall be maintained, at each school building while school is in session. For purposes of the Emergency Protocol, the phrase "while school is in session" is defined as the core instructional school day. The "core instructional school day" is defined as that portion of each day school is in session during which teachers are on duty to provide and students are scheduled to receive instruction in the School District's curriculum, generally beginning at 8:00 a.m. and ending at 3:30 p.m. The Emergency Protocol shall not be required to be implemented other than in the school buildings while school is in session, and as such is not required to be implemented at extracurricular activities, on school buses, or during school field trips. Implementation of the Emergency Protocol at such non-mandatory times or places shall be made in the discretion of the administration and shall be subject to the availability of the employees designated or trained in implementation of the Emergency Protocol and the availability of the necessary equipment and medication at such times or places.

The parent or guardian of a student of minority age may sign a waiver requesting that their student not receive emergency treatment under this protocol.

The Superintendent or designee shall further develop and implement protocols to address anaphylaxis and the emergency use of epinephrine at school buildings and school-sponsored activities. A school nurse or trained staff member may administer epinephrine to any individual believed to be experiencing anaphylaxis. These protocols will also address the District's response, documentation, notification, and reporting any instances of administering epinephrine. The District will continue to implement individualized health or Section 504 plans for students with known severe allergies, and nothing in this policy limits rights or accommodations under Section 504, the ADA, or the IDEA.

Legal Reference: NDE Rule 59.006
Neb. Rev. Stat. § 79-227

Date of Adoption: [Insert Date]

New Construction

Facilities - Bids and Contracts

All contracts for work related to building construction, remodeling or repair or site improvement in excess of \$136,000, or such sum as adjusted pursuant to Section 73-106, will be bid in accordance with state statutes. All other contracts will be handled under current district policies and regulations.

Legal Reference: Neb. Rev. Stat. Sections 73-101 to 73-106

Date of Adoption: [Insert Date]

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES

GUIDANCE DOCUMENT

“This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Nebraska Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.”

Pursuant to
Neb. Rev. Stat. § 84-901.03

Anaphylaxis Response Policy Guidance Document

Effective 7/1/2026

The purpose of the Guidance Document is to assist licensed child care providers in adopting policy to address EMERGENCY RESPONSE TO LIFE-THREATENING ASTHMA OR SYSTEMIC ALLERGIC REACTIONS (ANAPHYLAXIS), as stated in Neb. Rev. Stat. § 71-1913.04 and § 71-1965

DEFINITION: Life-threatening asthma consists of an acute episode of worsening airflow obstruction. Immediate action and monitoring are necessary. A systemic allergic reaction (anaphylaxis) is a severe response resulting in cardiovascular collapse (shock) after the injection of an antigen (e.g. bee or other insect sting), ingestion of a food or medication, or exposure to other allergens, such as animal fur, chemical irritants, pollens or molds, among others. The blood pressure falls, the pulse becomes weak, AND DEATH CAN OCCUR. Immediate allergic reactions may require emergency treatment and medications. **LIFE-THREATENING ASTHMA SYMPTOMS:** Any of these symptoms may occur:

- Chest tightness.
- Wheezing.
- Severe shortness of breath.
- Retractions (chest or neck “sucked in”).
- Cyanosis (lips and nail beds exhibit a grayish or bluish color).
- Change in mental status, such as agitation, anxiety, or lethargy.
- A hunched-over position.
- Breathlessness causing speech in one-to-two-word phrases or complete inability to speak.

ANAPHYLACTIC SYMPTOMS OF BODY SYSTEM: Any of the symptoms may occur within seconds. The more immediate the reaction the more severe the reaction may become. Any of the symptoms present require several hours of monitoring.

- Skin: warmth, itching, and/or tingling of underarms/groin, flushing, hives.
- Abdominal: pain, nausea and vomiting, diarrhea.
- Oral/Respiratory: sneezing, swelling of face (lips, mouth, tongue, throat), lump or tightness in the throat, hoarseness, difficulty inhaling, shortness of breath, decrease in peak flow meter reading, wheezing reaction.
- Cardiovascular: headache, low blood pressure (shock), lightheadedness, fainting, loss of consciousness, rapid heart rate, ventricular fibrillation (no pulse).
- Mental status: apprehension, anxiety, restlessness, irritability.

EMERGENCY PROTOCOL:

1. CALL 911.
2. Summon school nurse if available. If not, summon designated trained, non-medical staff to implement an emergency protocol.
3. Check airway patency, breathing, respiratory rate, and pulse.
4. Administer medications (epinephrine auto injector and nebulized albuterol) per standing order.
5. Determine cause as quickly as possible.
6. Monitor vital signs (pulse, respiration, etc.).
7. Contact parents immediately and prescribing health care practitioner as soon as possible.
8. Any individual treated for symptoms with epinephrine at a school will be transferred to a medical facility.

STANDING ORDERS FOR RESPONSE TO LIFE-THREATENING ASTHMA OR ANAPHYLAXIS:

- Administer epinephrine auto injector junior for any child less than 60 pounds or adult epinephrine auto injector for any individual over 60 pounds into the muscle towards the front and outer side of the thigh.
- Follow with nebulized albuterol while awaiting EMS.
- If symptoms persist, repeat epinephrine auto injector followed by nebulized albuterol every fifteen minutes while awaiting EMS arrival.
- Administer CPR, if indicated.

Prescribing Health Care Practitioner

Date

When signed by a licensed prescribing health care practitioner, these orders shall serve as a prescription as defined in Neb. Rev. Stat. § 71-2475 for emergency use for epinephrine auto injectors and nebulized albuterol to be used accordingly.

P-12 Assistant Principal Contract of Employment

It is hereby agreed by and between the Board of Education of the Anselmo-Merna Public School District No. 15 located in Custer County in the State of Nebraska (hereinafter called the Board) and Callie Zutavern (hereinafter called the Employee), that the Board has and does hereby employ Callie Zutavern as **P-12 Assistant Principal** for Anselmo-Merna Public School commencing on or about August 1, 2026, and ending on July 31, 2027. Both parties agree that the Employee shall perform the duties of the **P-12 Assistant Principal** in and for the public school in the District as prescribed by the laws of the State of Nebraska and by the written policies, rules, and regulations made hereunder by the Board of the District. Terms of contract shall include 20 days of duty after school closes in the summer months with workdays established between Mrs. Zutavern and the Superintendent.

Section 1

In consideration of a salary of \$86,500 plus benefits and dues to be paid during the 2026-2027 fiscal year, and of the further agreements and consideration hereinafter stated, Callie Zutavern agrees to perform faithfully the duties of the **P-12 Assistant Principal** for the District as prescribed by the State of Nebraska and by the rules and regulations promulgated by the Board and to perform such duties as mutually agreed upon by the administration. The annual salary shall be paid in equal installments in accordance with the policies of the Board governing payment of professional staff members of the District.

Section 2

During the term of the contract, the **P-12 Assistant Principal** may be discharged in the event she violates any provision of this agreement or performs any act which substantially inhibits her ability to discharge the duties as set forth herein, including but not limited to:

- a) becoming legally disqualified to administer in the State of Nebraska
- b) participation in any fraud
- c) causing intentional damage to property
- d) conviction of a felony
- e) general neglect of the business of the school

The Board shall not act arbitrarily or capriciously in calling for the discharge of the **P-12 Assistant Principal**. Under no circumstances shall a discharge be effective unless she has been given the cause or causes for discharge in writing and has been given due notice of and an opportunity for a hearing before the Board. During this hearing, evidence in support of the cause for discharge shall be presented and she shall be afforded a reasonable opportunity to present evidence in her behalf prior to official action being taken. Nothing contained herein shall prevent the suspension of the **P-12 Assistant Principal**, with pay, during the pendency of such

proceedings.

Section 3

Throughout the term of this contract, the **P-12 Assistant Principal** shall devote her time, skill, labor, and attention to the position for which she is herein employed. Provided, however, that she may, with the permission of a majority of the Board, undertake consultative work, speaking engagements, writing, lecturing, or other professional activities. This salary is set for administrative duties, teaching duties as assigned, teacher evaluations, student discipline, and duties with scheduling and curriculum development.

Section 4

The Superintendent is authorized to organize, reorganize, and arrange the administrative and supervisory staff with the concurrence of the Board. The administration of instruction and business affairs shall be lodged with the Superintendent. The responsibility for the selection, placement, and transfer of personnel shall be with the Superintendent with approval of the Board. The Board or its individual members shall refer criticisms, complaints, and suggestions to the Superintendent for study and recommendation. The Superintendent and principal have the authority to delegate responsibility to the **P-12 Assistant Principal**.

Section 5

Should the **P-12 Assistant Principal** be unable to perform any or all of her duties by reason of illness, accident, or other disability beyond her control, and such disability exists for a period of more than her accumulated sick leave during any school year, the Board may in its discretion make a proportionate deduction from the salary stipulated herein. If, in the opinion of the Board, such disability is permanent, irreparable, or of such nature as will make the performance of the **P-12 Assistant Principal's** duties impossible, the Board may terminate this agreement, whereupon the respective duties, rights, and obligations of both parties shall be terminated.

Section 6

The Board shall provide the **P-12 Assistant Principal** with transportation required in the performance of her official duties during the term of her employment or shall reimburse her for such mileage at the rate established by the State of Nebraska. The Board prefers the use of school vehicles but will allow use of a personal vehicle on occasion.

Section 7

Thirteen (13) days of leave are granted annually for paid leave. The **P-12 Assistant Principal** will submit a request for leave to the Superintendent for approval. For any unused days, she

may choose to either:

- have the days paid at the end of each year at \$6.00 per hour, or
- bank/accumulate the unused leave up to forty (40) sick days (320 hours).

The **P-12 Assistant Principal** may only be paid for days accumulated in the current year, and banked leave will only be paid at the end of employment. Once 40 days are accumulated, they may only be used for sick leave after the current year's leave is used. If the **P-12 Assistant Principal** exhausts all leave time, additional days may be taken at her expense. Deductions will be at 1/184th for any additional days. She will arrange a repayment schedule with the District during the contract year. In addition, she shall be allowed the same holiday vacation periods as teachers, provided administrative work is complete.

Section 8

This contract shall conform to regulations governing deductions from compensation with reference to withholding tax, Social Security, and Teacher's Retirement. Other deductions may be withheld as agreed upon by both parties. This contract is subject to all provisions of the laws of the State of Nebraska.

Section 9

The Board may require the **P-12 Assistant Principal** to continue her professional development and participate in relevant learning experiences. With approval of the Superintendent, she may attend appropriate professional meetings at local, state, regional, and national levels. Professional leave days shall be in addition to paid leave days. Valid expenses shall be borne by the District.

Section 10

The **P-12 Assistant Principal** shall receive personal benefits accorded to other professional employees of the District, as outlined in the current Negotiated Salary Schedule and Conditions of Employment Agreement. The District will pay a one-time incentive of \$3,000 if she moves her residence within the boundaries of the Anselmo-Merna Public School District #15 during this contract year.

Section 11

There shall be no penalty for release or resignation by the **P-12 Assistant Principal**; provided no resignation shall become effective until the close of the contract period unless accepted by the Board. The Board shall fix the effective date of resignation.

Section 12

The **P-12 Assistant Principal** affirms that she is not under contract with another school district covering the same time period. She further affirms that she holds or will hold a valid Nebraska Administrative and Supervisory Certificate for this position. This contract is not valid until the certificate is registered with the Superintendent, and she shall not be compensated prior to registration.

Section 13

Failure to notify the **P-12 Assistant Principal** in writing by April 15, 2027 (or as legislated by the State of Nebraska) of intent not to renew shall result in automatic extension of this contract for one year.

Executed this _____ day of _____

School Board President

Executed this _____ day of _____

Secretary

Executed this _____ day of _____

P-12 Assistant Principal

CONSULTING SERVICES AGREEMENT

Carl Dietz Consulting, LLC

2003 W. 50th Street

Kearney, NE 68845

(308) 289-3920

cdietz57@gmail.com

CLIENT: Anselmo Merna Public Schools

PRIMARY CONTACT: Lloyd McIntyre

EFFECTIVE DATE: May 1, 2026

WHEREAS, Client desires to engage Consultant to provide consulting services to Client on the terms and conditions set forth herein.

NOW, THEREFORE, for and in consideration of the mutual promises and agreements contained herein, Client hires Consultant to work under the terms and conditions hereby agreed upon by the Parties as follows:

1. **SCOPE OF SERVICES.** During the Term of this Agreement, Consultant will provide services to Client from time-to-time as requested by Client.
2. **TERM.** The term ("Term") of this Agreement starts on the Effective Date set forth above and, unless sooner terminated, ends on the Termination Date set forth above. Either party may terminate this Agreement for any reason in their sole discretion by providing two weeks' written notice to the other party. Client shall be responsible for payment for all Services rendered on or before the effective date of termination.
3. **INVOICING AND PAYMENT.** Consultant's sole compensation shall be as set forth in the applicable SOS. Unless otherwise provided in the applicable SOS, Consultant shall submit invoices to Client for Services performed.
4. **RELATIONSHIP OF THE PARTIES.** Consultant shall at all times be an independent contractor of Client.
5. **LIMITATION OF LIABILITY.** In the event of a breach of this Agreement by Consultant or any other circumstances giving rise to potential liability from Consultant to Client, if any such liability is established, Consultant's liability shall be limited to Client's direct economic damages not to exceed the amount of fees paid by Client to Consultant pursuant to the specific SOS under which the acts or omissions giving rise to liability occurred. Consultant will not be liable to Client for any indirect, incidental, consequential or punitive damages or lost profits, or for any liability from Client to any third party.

6. **CONFIDENTIAL INFORMATION AND PROPRIETARY RIGHTS.** Each party (a) agrees to protect and maintain in confidence any information that it may obtain from the other party during the term of this Agreement or any SOS; (b) shall use such information solely for the purposes contemplated by this Agreement and any SOS and shall not rent, sell, lease, transfer, provide or otherwise disclose such information to any third party except as required by applicable law or regulation; (c) shall take all reasonable steps to protect the confidentiality of such information, in no event using a standard of care less than the same standard used to protect its own confidential information; and (d) shall give access to such information only to those employees who have a need to know in connection with the performing that party's obligations under this Agreement or any SOS. Upon request by the disclosing party, the receiving party shall promptly destroy such information or return such information to the disclosing party in the same format as such information was provided. To the extent that Consultant is permitted to retransmit any information it receives from Client, the mode of retransmission must be at least as secure as the mode by which Client transmitted the information to Consultant.

The confidentiality obligations in this Section do not apply to information that: (i) is, at the time of disclosure or thereafter becomes, through no act or omission of the receiving party, a part of the public domain; (ii) was in the receiving party's lawful possession without an accompanying secrecy obligation prior to the disclosure; (iii) is hereafter lawfully disclosed to the receiving party by a third party without an accompanying secrecy obligation or breach of any duty or agreement by which such third party is bound; or (iv) is independently developed by the receiving party. Notwithstanding if such information is or becomes lawfully in the public domain, Consultant shall maintain according to this Section the confidentiality of any information which includes the identities of Client's consumers.

7. **ASSIGNMENT.** Neither party may assign this Agreement or subcontract its duties hereunder to any third parties, including affiliates, subsidiaries, related companies and service providers, without prior written consent from the non-assigning party, which shall not be unreasonably withheld.
8. **NON-EXCLUSIVITY.** This Agreement shall not be construed to prohibit either party from entering into an agreement with third parties to offer or obtain similar Services.

EXHIBIT A

STATEMENT OF SERVICES

1. **Overview:** Anselmo Merna School has been a client of Carl Dietz for more than two years.
2. **Scope of Services.** Assist school district personnel with budgeting and budget planning for the upcoming school year. Services may include, but are not limited to:
 - Annual NDE Budget Assistance
 - Annual Itemized Budget/Coding Assistance
 - Payroll spreadsheet development
 - Five-year financial projection
 - Monthly Expenditure Analysis/Comparability
 - Budget Calendar
 - Financial Efficiency Recommendations
 - Capital Replacement Schedule
 - Annual Financial Report Comparability Study
 - Other financial assistance at District request
3. **Period of Performance.** This Statement of Services shall be effective as of:
May 1, 2026-April 30,2027
4. **Compensation.** The compensation due for the above services is:
 - a. Engagement Fee: **\$2,500.00**
 - b. Travel Expenses: None
5. **Invoicing.** Will be sent upon receipt of signed agreement.

CARL DIETZ CONSULTING



Carl E. Dietz, Owner

SCHOOL DISTRICT NAME

By: Superintendent/Board President



Invoice

Invoice Number: INV-18808
 Invoice Date: 3/31/2026
 Due Date: 4/30/2026
 Terms: Net 30
 Account Manager: Jack Sheard

Anselmo-Merna Public School

Lloyd McIntyre
 750 North Conway St.
 Merna, NE 68856
 USA

IdeaBank Marketing

701 West 2nd Street
 PO Box 2117
 Hastings, NE 68902-2117
 402-463-0588

DESCRIPTION:	AMOUNTS:
25-AMPS-0001	
2024-2025 Annual Report	
Agency	\$3,586.25
Expense	\$2,812.42
Production Expenses	
Shipping & Handling	
775 Annual Reports	
	Project Total: \$6,398.67
	SubTotal: \$6,398.67
	City Sales Tax: \$0.00
	State Sales Tax: \$0.00
	TOTAL THIS INVOICE: \$6,398.67

TERMS:

Please remit payment on or before due date to avoid finance charges. Accounts 30 days past due are subject to a 1.33% per month finance charge (15.96% annual interest).

We appreciate your business!