MULLEN BOARD OF EDUCATION
June 15, 2026
Regular Board Meeting Agenda
7:00 PM

1. Call to order, roll call, and excuse board member absences.
2. Approval of the May 11, 2026 Board Meeting minutes.
3. Discuss, consider and take all necessary action to approve the first payment to Hackel Construction using the Special Building Fund.
4. Discuss, consider and take all necessary action to approve the claim from the Hooker County Tribune for $337.11.
5. Approval of the following June claims: Payroll $317,515.06, General Fund $90,848.53, Lunch Fund $431.17, Special Building Fund $754,567.15, and May Activity Fund $19,353.32.
6. 2025-2026 Multi Cultural Reports provided by Mr. Kvanvig and Mr. Mauler.
7. Public Comment
8. Discuss, consider and take all necessary action to approve the quote from MJK, CPA P.C. to complete the audit for the 2025-2026 school year.
9. Discuss, consider and take all necessary action to approve Superintendent Chris Kuncl as District Representative - including Non-discrimination Compliance Coordinator.
10. Discuss, consider and take all necessary action to approve the amended contract for Principal Mike Kvanvig for the 2026-2027 school year.
11. Discuss, consider and take all necessary action to approve the policy revisions for policy 2008, policy 3003, policy 3003.1, policy 3004.1, policy 3048, and adoption of policy 3061.
12. Discuss, consider and take all necessary action to approve the revisions for policy 4017, policy 4019 and 4056.
13. Discuss, consider and take all necessary action to approve the revisions to policy 5001, policy 5003, policy 5004, policy 5035, and policy 5048.
14. Discuss, consider and take all necessary action to approve revisions to policy 6009, policy 6038, and policy 6046.
15. Administrative Reports
    - 15.a. Mr. Mauler- Elementary Principal Report
    - 15.b. Mr. Kvanvig- 6-12 Principal Report
    - 15.c. Mr. Kuncl- Superintendent Report
16. Board Reports
17. Next Meeting — July 13, 2026
18. Adjournment

Please follow the board meeting at https://meeting.sparqdata.com/Public/Organization/393

The Mullen Board of Education reserves the right to go into Closed Session for purposes in accordance with LB 84-1410(1)

MULLEN BOARD OF EDUCATION
MINUTES
May 11, 2026

The regular meeting of the Mullen School Board was called to order at 7:00 p.m. by President Liza Simonson She announced that the Open Meetings Act is posted on the west wall. Board members in attendance were **Present:** Mike French, Dane Peterson, Casey Phillips, Liza Simonson, Michael Stichka, Patrick Wright. Patrick arrrived at 7:02 Also present were 3 administrators, 3 staff, and 1 patron.

Motion by Casey Phillips, second by Dane Peterson to approve the minutes from the April 13, 2026 Regular Board Meeting. Motion carried.
Casey Phillips: yes, Dane Peterson: yes, Liza Simonson: yes, Michael Stichka: yes, Mike French: yes, Patrick Wright: Absent
yes: 5, no: 0, Absent: 1

Motion by Casey Phillips, second by Michael Stichka to approve the 2026-2027 PowerSchool Service Agreement through ESUCC. Motion carried.
Casey Phillips: yes, Dane Peterson: yes, Liza Simonson: yes, Michael Stichka: yes, Mike French: yes, Patrick Wright: yes
yes: 6, no: 0

Motion by Dane Peterson, second by Casey Phillips to approve the purchase of 45 Chromebooks through ByteSpeed using REAP Grant Funding. Motion carried.
Casey Phillips: yes, Dane Peterson: yes, Liza Simonson: yes, Michael Stichka: yes, Mike French: yes, Patrick Wright: yes
yes: 6, no: 0

Motion by Patrick Wright, second by Michael Stichka to approve the claim from the Hooker County Tribune for $245.67. Motion carried.
Casey Phillips: yes, Dane Peterson: Abstain (With Conflict), Liza Simonson: yes, Michael Stichka: yes, Mike French: yes, Patrick Wright: yes
yes: 5, no: 0, Abstain (With Conflict): 1

Motion by Casey Phillips, second by Dane Peterson to Approval of the following May claims: Payroll $322,663.10, General Fund $46,313.69, Lunch Fund $8,940.19, and April Activity Fund $16,817.57. Motion carried.
Casey Phillips: yes, Dane Peterson: yes, Liza Simonson: yes, Michael Stichka: yes, Mike French: yes, Patrick Wright: yes
yes: 6, no: 0

Public Comment was offered at 7:16 PM

No comment was given

Motion by Dane Peterson, second by Casey Phillips to approve the amended 2026-2027 District Calendar for Mullen Public Schools. Motion carried.
Casey Phillips: yes, Dane Peterson: yes, Liza Simonson: yes, Michael Stichka: yes, Mike French: yes, Patrick Wright: yes
yes: 6, no: 0

Motion by Dane Peterson, second by Michael Stichka to approve the coaching agreements for Janie Kuncl and Arla Kvanvig pursuant to Nebraska LB 1241. Motion carried.
Casey Phillips: yes, Dane Peterson: yes, Liza Simonson: yes, Michael Stichka: yes, Mike French: yes, Patrick Wright: yes
yes: 6, no: 0

Motion by Mike French, second by Dane Peterson to approve the amended 2026-2027 Principal contract for Mr. Brett Mauler. Motion carried.
Casey Phillips: yes, Dane Peterson: yes, Liza Simonson: yes, Michael Stichka: yes, Mike French: yes, Patrick Wright: yes
yes: 6, no: 0

Mr. Phil Hoyt provided the school board with a detailed activities report.

Mr. Mauler provided the school board with a detailed principal report.

Mr. Kvanvig provided the school board with a detailed 6-12 principal report.

Mr. Kuncl provided the board of education with a detailed district report.

Dane Peterson and Casey Phillips met with the Nebraska Rural Community Schools Association on a possible workshop with the board.

Next Meeting - June 15, 2026 with a board workshop prior to the regular meeting.

President Liza Simonson declared the meeting adjourned at 9:16 PM

As soon as the next month's meeting notice is posted on the Mullen Public Schools website, an agenda will be available for public inspection on both the school website and on the SPARQ meetings site.

_____
Chris Kuncl, Recording Secretary

Hackel Construction, Inc.
47407 808th Rd
Ord NE 68862
308-728-1222

License:

Progress Billing

Application: 1

Period: 06/01/2026

Owner: Mullen Public Schools
404 N Blaine Ave
Mullen NE 69152

Job Location: Mullen Locker Room Addition and Gym Link
404 N Blaine Ave
Mullen NE 69152

Engineer/Architect:

Application For Payment On Contract

Original Contract	2,637,000.00
Net Change by Change Orders	0.00
Contract Sum to Date	2,637,000.00
Total Complete to Date	686,932.15
Total Retained	0.00
Total Earned Less Retained	686,932.15
Less Previous Billings	0.00
Current Payment Due	686,932.15
Balance on Contract	1,950,067.85

Contractor's Certification of Work

The undersigned contractor certifies that, to the best of the contractor's knowledge, the work on the above named job has been completed in accordance with the plans and specifications to the level of completion indicated on the attached schedule of completion.

Contractor: _____ Date: 6/1/26

Architect/Engineer: _____ Date: _____

Owner : _____ Date: _____

Contractor's Certification:
The undersigned Contractor certifies, to the best of its knowledge, the following:
(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and
(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

PROGRESS BILLING

Application: 1

Period: 06/01/2026

Schedule of Work Completed

Description of Work	Scheduled	Changes	Contract	Previous	Current Comp.	Stored Mat.	Total Comp.	%	Balance	Retained
0 General Conditions	303,193.46		303,193.46		108,664.54		108,664.54	35.84	194,528.92	
0 Existing Conditions	25,875.00		25,875.00		25,875.00		25,875.00	100.00		
0 Concrete	295,601.75		295,601.75		246,738.78		246,738.78	83.47	48,862.97	
0 Masonry	178,940.00		178,940.00		102,425.26		102,425.26	57.24	76,514.74	
0 Metals	64,630.00		64,630.00		22,355.52		22,355.52	34.59	42,274.48	
0 Woods and Plastics	6,325.00		6,325.00						6,325.00	
0 Division 7	267,967.25		267,967.25						267,967.25	
0 Openings	128,898.90		128,898.90						128,898.90	
0 Finishes	383,303.05		383,303.05		71,064.39		71,064.39	18.54	312,238.66	
0 Specialties	94,014.80		94,014.80						94,014.80	
0 Fire Suppression	44,390.00		44,390.00						44,390.00	
0 Plumbing	277,150.00		277,150.00		56,732.61		56,732.61	20.47	220,417.39	
0 HVAC	370,300.00		370,300.00						370,300.00	
0 Electrical	106,375.00		106,375.00						106,375.00	
0 Earthwork	43,413.65		43,413.65		32,377.90		32,377.90	74.58	11,035.75	
0 Exterior Improvements	14,422.15		14,422.15						14,422.15	
0 Utilities	32,199.99		32,199.99		20,698.15		20,698.15	64.28	11,501.84	
Totals:	**2,637,000.00**		**2,637,000.00**		**686,932.15**		**686,932.15**	**26.05**	**1,950,067.85**	

Mullen Public Schools

June Claims 06/15/2026

JUNE PAYROLL

Fund	Description	Amount
01	GENERAL FUND	$308,911.57
06	LUNCH FUND	$8,603.49
Total		**$317,515.06**

GENERAL FUND-Hooker County Tribune

Check Number	Payee	Description	Amount
22987	Hooker County Tribune	published meeting notices, minutes/claims, advertising, subscription renewal	$337.11

GENERAL FUND

Check Number	Payee	Description	Amount
22966	AmazonE	classroom, office supplies	$7,990.42
22967	Amplify	K-5 ELA curriculum	$782.95
22968	At&t	long distance phone service	$115.87
22969	Bloom Pest Control	treatment	$325.00
22970	Brett Phipps	transportation Qtr4	$545.49
22971	Bump Armor	Chromebook case updates	$1,504.28
22972	ByteSpeed	Staff Laptop Updates,Licenses, projector	$12,756.00
22973	Cody Kessler	transportation Qtr4	$1,692.26
22974	Consolidated	phone service	$458.16
22975	Cooley Well Drilling & Trenching	maint supplies	$10.00
22976	DGP Publishing	Grammar workbooks, videos.	$1,236.15
22977	Eakes Office Solutions	office/workroom supplies	$488.72
22978	ESU #16	SPED/EC/MH services	$13,762.52
22979	Fairfield Inn - Kearney	Forsen PS workshop lodging 1	$219.00
22980	Fairfield Inn & Suites Grand Island	Coetzee/Dancer Sysco Food Show lodging 1	$110.00
22981	General Fund-petty Cash	misc reimb: HAL celebration lunch	$196.75
22982	Great Plains Health	A Hicks bus driver physical	$155.00
22983	Handyman Hardware	supplies	$160.83
22984	Hodges Badge Company INC	Ribbons for K-6 Field Day	$92.15
22985	Hometown Leasing	copier lease payment	$848.07
22986	Hooker County Treasurer	Primary Election costs	$100.00
22988	Hot Lunch Fund	staff on duty lunches	$114.00
22989	Ideal/Bluffs Facility Solutions	carpet extractor	$4,594.00
22990	Integrated Security Solutions	fire extinguisher and re-certifications	$296.00
22991	KSB School Law PC LLO	attorney fees	$2,074.00
22992	Kwik Stop	gas	$2,972.21
22993	Lori Vinton	SPED consulting	$8,678.25
22994	Lou Cox-Fornander	Inclusion/SPED consulting	$8,379.00
22995	Macke's	supplies	$215.00
22996	McGraw Hill School Education Holdings LLC	Elem Reveal Math subscriptions	$427.77
22997	Menards - North Platte	maint supplies	$12.91
22998	Michelle Boland	April/May mileage	$619.88
22999	Mohawk Industries Inc	Flooring HS science room	$4,450.71
23000	Mullen Auto & Diesel LLC	maint tube grease	$11.56
23001	Mullen Motor Co	PE bus maint, bus inspections March/May	$395.11
23002	Mystery Science Inc	Elem workbooks	$1,100.00
23003	Neal Oil & Auto Center Inc	propane	$852.00
23004	Nebraska Council School Admin	Admin Days registration Kuncl, Kvanvig, Mauler, Cribelli	$930.00
23005	Parco Scientific Company	microscopes	$700.00
23006	PlasmaCAM Inc	plasmacam maint	$644.04
23007	Quill Corporation	workroom/office supplies	$445.69
23008	Really Great Reading	Elementary Phonics Curriculum	$2,229.66
23009	Savvas Learning Company	English workbooks/licenses	$322.92
23010	School Specialty	PreK kitchen kit, office supplies	$1,270.32
23011	Student Assurance Services Inc	student catastrophic coverage	$500.00
23012	Teachers Synergy, LLC	Art Downloadable Resources	$267.42
23013	Thomas County Election Commissioner	Primary Election costs	$100.00
23014	U.S. Bank	travel exp, classroom resources	$620.62
23015	University of NE at Kearney Safety Center	Bus driver training course Cooley,Hart	$250.00
23016	UWorld	ACT Prep work	$945.00
23017	Village Of Mullen	Utilities 4/20/26-5/22/26	$2,480.84
A/P ACH	Administrative Staff	cell phone reimb	$400.00
		TOTAL	$90,848.53
		GENERAL FUND TOTAL	$91,185.64

LUNCH FUND

Check Number	Payee	Description	Amount
3794	Macke's	food & supplies	$431.17
			$431.17

SPECIAL BUILDING FUND

Check Number	Payee	Description	Amount
deducted from Bond	D.A. Davidson	Bond Placement Agent	$54,100.00
proceeds May	D.A. Davidson	Cost of Bond Issuance	$13,525.00
Bank Charge	Dayspring Bank	lease purchase bond proceeds wire fee	$10.00
EFT	Hackel Construction Inc	Locker Room Addition & Gym Link work completed to date	$686,932.15
		TOTAL	**$754,567.15**

Activity Detail Report

SELECTED Data

Date Range: 05/01/2026 thru 05/31/2026

Arranged by:
Group ID, Activity Number

Group ID and Description	Activity Number and Name	Reporting ID and Description	Sponsor
A GENERAL FUND			
	210 MISCELLANEOUS		

Receipts

Date	Receipt	Deposit	From	Description	Amount
05/12/2026	000000		General Fund	misc reimb	150.00

Expenditures

Date	PO Number	Check	Vendor	Description	Amount
05/12/2026		007233	Highway 2 Depot	HAL end of year celebration lunch	196.75

Activity and Budget Totals

Beginning Balance	-150.00
Receipts	150.00
Expenditures	196.75
Adjustments	0.00
Cash Balance	-196.75
Outstanding POs	0.00
Unencumbered Balance	-196.75

Group Totals

Beginning Balance	-150.00
Receipts	150.00
Expenditures	196.75
Adjustments	0.00
Cash Balance	-196.75
Outstanding POs	0.00
Unencumbered Balance	-196.75

Mullen Public Schools

Cash Summary Report May 2026

Fund	Description	Beginning Balance	Revenue	Expenditure	interfund transfer	Ending Balance
01	GENERAL FUND	$1,135,910.71	$1,396,274.15	($359,945.10)		$2,172,239.76
02	DEPRECIATION FUND	$295,555.14	$587.06	$0.00		$296,142.20
03	EMPLOYEE BENEFIT FUND	$79,610.35	$158.13	$0.00		$79,768.48
06	LUNCH FUND	$23,561.30	$14,856.92	($18,217.55)		$20,200.67
08	SPECIAL BUILDING FUND	$298,394.90	$2,770,564.13	($67,635.00)		$3,001,324.03
05	ACTIVITY FUND	$238,222.09	$42,061.46	($19,353.32)		$260,930.23
	PETTY CASH FUND	$15,331.61	$1,455.95	($840.53)		$15,947.03
	CAFETERIA PLAN	$8,264.83	$602.37	($990.00)		$7,877.20
		$2,094,850.93	**$4,226,560.17**	**($466,981.50)**	**$0.00**	**$5,854,429.60**

County Treasurer's Report June 2026 Receipts (May collections)

	GENERAL	BUILDING
HOOKER	$25,894.22	$1,016.06
CHERRY	$25,490.30	$1,142.91
THOMAS	$4,937.54	$190.15
TOTAL	**$56,322.06**	**$2,349.12**

Cash Summary Report YTD 2025-2026

Fund	Description	Beginning Balance	Revenue	Expenditure	interfund transfer	Ending Balance
01	GENERAL FUND	$1,655,077.42	$4,166,111.72	($3,588,949.38)	($60,000.00)	$2,172,239.76
02	DEPRECIATION FUND	$380,964.61	$11,140.09	($95,962.50)		$296,142.20
03	EMPLOYEE BENEFIT FUND	$79,991.95	$1,622.37	($1,845.84)		$79,768.48
06	LUNCH FUND	$23,826.06	$101,309.94	($164,935.33)	$60,000.00	$20,200.67
08	SPECIAL BUILDING FUND	$459,311.29	$2,839,447.74	($297,435.00)		$3,001,324.03
05	ACTIVITY FUND	$266,146.59	$173,700.02	($178,916.38)		$260,930.23
	PETTY CASH FUND	$5,000.00	$23,680.60	($12,733.57)		$15,947.03
	CAFETERIA PLAN	$7,111.93	$5,399.47	($4,634.20)		$7,877.20
		$2,877,429.85	**$7,322,411.95**	**($4,345,412.20)**	**$0.00**	**$5,854,429.60**

ALL Data

Check Detail Report

Arranged by:
Check Number

Date: 05/01/2026 thru 05/31/2026

Check Number / Check Status	Issue Date / Status Date	Vendor ID	1099	Vendor Name / Check Description / Activity Number Activity Name	PO Number	Amount
007232	05/01/2026	BCBScombin	No	BLUE CROSS BLUE SHIELD OF		
Outstanding	06/05/2026			Andersen May		
				400 Insurance Premiums		643.78
007233	05/12/2026	HIGH2	No	Highway 2 Depot		
Outstanding	06/05/2026			HAL end of year celebration lunch		
				210 MISCELLANEOUS		196.75
					Report Total:	**840.53**

Check Summary

Sorted by Check Number.
From 05/01/2026 to 05/31/2026.

Check Number	Site ID	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
004EFT	Mullen	Printed	05/10/2026	PEPSI COLA OF WESTERN NE		50703	HS workroom pop	205.35
039844	Mullen	Printed	05/04/2026	Brady High School		5/6/2026	JH Track entry fee	60.00
039845	Mullen	Printed	05/04/2026	Mullen Golf Club		2025-2026	facility use fee girls & boys golf	400.00
039846	Mullen	Printed	05/04/2026	North Platte Catholic Schools Activities		5/7/2026	Golf invitational entry fee	50.00
039847	Mullen	Printed	05/04/2026	THEDFORD PUBLIC SCHOOL		5/6/2026	JV golf entry fee	10.00
039848	Mullen	Printed	05/06/2026	Creek Valley Schools		5/8/2026	Golf invitational entry fee	65.00
039849	Mullen	Printed	05/12/2026	Amazon Capital Services, Inc	A26-036	7C7X	Two discuses for high school track	709.23
039850	Mullen	Printed	05/12/2026	HANDYMAN HARDWARE		28	greenhouse 7 dust	19.98
039851	Mullen	Printed	05/12/2026	Highway 2 Depot		April/May ice cream	ice cream	116.00
039852	Mullen	Printed	05/12/2026	Kwik Stop		April 2026	pizza, prizes awards night elem	226.06
039853	Mullen	Printed	05/12/2026	MACKES GROCERY		1938	supplies	296.39
039854	Mullen	Printed	05/12/2026	National Association of Secondary School Prin		9002133713	NHS affiliation 7/2026-6/2027	385.00
039855	Mullen	Printed	05/12/2026	SAMS CLUB/Synchrony Bank		6528 April 2026	vending supplies	57.80
039856	Mullen	Printed	05/12/2026	Shayna Stichka		8	NHS induction cake	75.00
039857	Mullen	Printed	05/12/2026	U.S. Bank		April 2026	credit card purchases	6,934.93
039858	Mullen	Printed	05/14/2026	4J Designs		340	Elem Field Day t-shirts	787.00
039859	Mullen	Printed	05/14/2026	Caterers R Us		4/20/2026	FFA Banquet meals (103x$12)	1,236.00
039860	Mullen	Printed	05/14/2026	Crandall Creek Golf			D-5 District Boys Golf entry & range balls	115.00
039861	Mullen	Printed	05/14/2026	FFA Convention Tour - Nebraska Group		2026	2026 Natl FFA Convention bus/lodging deposit	525.00
039862	Mullen	Printed	05/14/2026	Megan Andersen Photography		1020	2027 Prom	350.00
039863	Mullen	Printed	05/14/2026	Walsworth Publishing Company		6-13879-0	2026 yearbook 2nd deposit	1,530.00
039864	Mullen	Printed	05/19/2026	Cody Lee		5/30/26	MNAC/MAC All Star BB official	450.00
039865	Mullen	Printed	05/19/2026	PAXTON CONSOLIDATED SCHOOLS		5/13/2026	District Track entry fee	252.78
039866	Mullen	Unissued	05/19/2026				check tore in printer	0.00
039867	Mullen	Printed	05/19/2026	STAPLETON PUBLIC SCHOOLS		5/8/2026	Dave Blevins Memorial Track Invite fee	160.00
039868	Mullen	Printed	05/19/2026	Callaway Public Schools		NLCSTAR 2026	National Leadership Conf STAR qualifiers	394.50
039869	Mullen	Printed	05/19/2026	Cozad Public Schools FCCLA		NLCSTAR 2026	National Leadership Conf STAR qualifiers	39.45
039870	Mullen	Printed	05/19/2026	Lexington Public Schools FCCLA		NLCSTAR 2026	National Leadership Conf STAR qualifiers	157.80
039871	Mullen	Printed	05/19/2026	North Platte Public Schools		NLCSTAR 2026	National Leadership Conf STAR qualifiers	39.45
039872	Mullen	Printed	05/19/2026	Overton Public		NLCSTAR 2026	National Leadership	118.35

Check Summary

Sorted by Check Number.
From 05/01/2026 to 05/31/2026.

Check Number	Site ID	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
				Schools			Conf STAR qualifiers	
039873	Mullen	Printed	05/19/2026	Thedford Public Schools		NLCSTAR 2026	National Leadership Conf STAR qualifiers	197.25
039874	Mullen	Printed	05/19/2026	Nebraska FCCLA		NLC2636	Registrations 3 st/1 ad; special event (4)	520.00
039875	Mullen	Printed	05/20/2026	NSAA		2026-2027	2026-2027 membership, registration, NSIAAA	1,385.00
039876	Mullen	Printed	05/20/2026	NEBRASKA COACHES ASSOCIATION		2026-2027	2026-2027 memberships, coach's clinic	1,485.00
							Report Total:	19,353.32

Check Detail

Sorted by Check Number, Site ID.
From 05/01/2026 to 05/31/2026.

Check # / Status	Issue Date / Status Date	Vendor Name / Site ID / 1099? / Invoice Number	Creator / Approver / Printer / Description	Amount
004EFT Cleared	05/10/2026 05/31/2026	PEPSI COLA OF WESTERN NE Mullen No 50703	Pam Ginkens Pam Ginkens HS workroom pop	
		0425 Pepsi Cola		205.35
039844 Printed	05/04/2026 05/04/2026	Brady High School Mullen No 5/6/2026	Pam Ginkens Pam Ginkens Pam Ginkens JH Track entry fee	
		5070 Dues & Fees		60.00
039845 Printed	05/04/2026 05/04/2026	Mullen Golf Club Mullen No 2025-2026	Pam Ginkens Pam Ginkens Pam Ginkens facility use fee girls & boys golf	
		5070 Dues & Fees		400.00
039846 Cleared	05/04/2026 05/31/2026	North Platte Catholic Schools Activities Mullen No 5/7/2026	Pam Ginkens Pam Ginkens Pam Ginkens Golf invitational entry fee	
		5070 Dues & Fees		50.00
039847 Cleared	05/04/2026 05/31/2026	THEDFORD PUBLIC SCHOOL Mullen No 5/6/2026	Pam Ginkens Pam Ginkens Pam Ginkens JV golf entry fee	
		5070 Dues & Fees		10.00
039848 Printed	05/06/2026 05/06/2026	Creek Valley Schools Mullen No 5/8/2026	Pam Ginkens Pam Ginkens Pam Ginkens Golf invitational entry fee	
		5070 Dues & Fees		65.00
039849 Cleared	05/12/2026 05/31/2026	Amazon Capital Services, Inc Mullen No 94QF	Pam Ginkens Pam Ginkens Pam Ginkens stage skirts	
	A26-037	0425 Pepsi Cola		368.00
039849 Cleared	05/12/2026 05/31/2026	Amazon Capital Services, Inc Mullen No TGNH	Pam Ginkens Pam Ginkens Pam Ginkens AC Adapter for our wrestling scale	
	A26-035	5008 Wrestling		13.79
039849 Cleared	05/12/2026 05/31/2026	Amazon Capital Services, Inc Mullen No 7C7X	Pam Ginkens Pam Ginkens Pam Ginkens Two discuses for high school track	
	A26-036	5009 Track & Field		258.49
039849 Cleared	05/12/2026 05/31/2026	Amazon Capital Services, Inc Mullen No 61MY	Pam Ginkens Pam Ginkens Pam Ginkens Track spikes for high school track	
	A26-038	5009 Track & Field		49.95
039849 Cleared	05/12/2026 05/31/2026	Amazon Capital Services, Inc Mullen No 7C7X	Pam Ginkens Pam Ginkens Pam Ginkens Two discuses for high school track	
	A26-036	5009 Track & Field		19.00
039850 Cleared	05/12/2026 05/31/2026	HANDYMAN HARDWARE Mullen Yes 28	Pam Ginkens Pam Ginkens Pam Ginkens greenhouse 7 dust	
		3200 Green House Project		19.98
039851 Cleared	05/12/2026 05/31/2026	Highway 2 Depot Mullen No April/May ice cream	Pam Ginkens Pam Ginkens Pam Ginkens ice cream	
		1125 ELEMENTARY ACTIVITIES		116.00

Check Detail

Sorted by Check Number, Site ID.
From 05/01/2026 to 05/31/2026.

Check # / Status	Issue Date / Status Date	Vendor Name / Site ID	1099?	Invoice Number	Creator / Description	Approver	Printer
	PO Number	Activity ID	Activity Name				Amount
039852	05/12/2026	Kwik Stop			Pam Ginkens	Pam Ginkens	Pam Ginkens
Cleared	05/31/2026	Mullen	No	April 2026	pizza, prizes awards night elem		
		0500	FCCLA--LOCAL				118.74
		1125	ELEMENTARY ACTIVITIES				41.25
		1811	Bronco Boys Golf				66.07
							226.06
039853	05/12/2026	MACKES GROCERY			Pam Ginkens	Pam Ginkens	Pam Ginkens
Cleared	05/31/2026	Mullen	No	1938	supplies		
		0450	Wellness				9.16
039853	05/12/2026	MACKES GROCERY			Pam Ginkens	Pam Ginkens	Pam Ginkens
Cleared	05/31/2026	Mullen	No	1930	supplies		
		0500	FCCLA--LOCAL				144.32
039853	05/12/2026	MACKES GROCERY			Pam Ginkens	Pam Ginkens	Pam Ginkens
Cleared	05/31/2026	Mullen	No	1938	supplies		
		1050	FFA				51.04
		1125	ELEMENTARY ACTIVITIES				52.77
		1809	Bronco Track Team				39.10
							142.91
039854	05/12/2026	National Association of Secondary			Pam Ginkens	Pam Ginkens	Pam Ginkens
Cleared	05/31/2026	Mullen	No	9002133713	NHS affiliation 7/2026-6/2027		
		1500	NATIONAL HONOR SOCIETY				385.00
039855	05/12/2026	SAMS CLUB/Synchrony Bank			Pam Ginkens	Pam Ginkens	Pam Ginkens
Cleared	05/31/2026	Mullen	No	6528 April 2026	vending supplies		
		0430	Vending Machine				57.80
039856	05/12/2026	Shayna Stichka			Pam Ginkens	Pam Ginkens	Pam Ginkens
Cleared	05/31/2026	Mullen	No	8	NHS induction cake		
		1500	NATIONAL HONOR SOCIETY				75.00
039857	05/12/2026	U.S. Bank			Pam Ginkens	Pam Ginkens	Pam Ginkens
Cleared	05/31/2026	Mullen	No	April 2026	credit card purchases		
		0500	FCCLA--LOCAL				547.34
		0520	FCCLA--NATIONAL				4,481.04
		1020	Mullen Markings (Engraving Business)				227.40
		1050	FFA				259.88
		1809	Bronco Track Team				89.61
		3200	Green House Project				182.38
		5000	NSAA Activities				275.62
		5013	Speech				871.66
							6,934.93
039858	05/14/2026	4J Designs			Pam Ginkens	Pam Ginkens	Pam Ginkens
Cleared	05/31/2026	Mullen	No	340	Elem Field Day t-shirts		
		1125	ELEMENTARY ACTIVITIES				787.00
039859	05/14/2026	Caterers R Us			Pam Ginkens	Pam Ginkens	Pam Ginkens
Printed	05/14/2026	Mullen	Yes	4/20/2026	FFA Banquet meals (103x$12)		
		1050	FFA				1,236.00
039860	05/14/2026	Crandall Creek Golf			Pam Ginkens	Pam Ginkens	Pam Ginkens
Cleared	05/31/2026	Mullen	No		D-5 District Boys Golf entry & range balls		
		5070	Dues & Fees				115.00

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From 05/01/2026 to 05/31/2026.

Check # / Status	Issue Date / Status Date	Vendor Name / Site ID	1099?	Invoice Number / Activity ID	Activity Name	Creator / Approver / Printer / Description	PO Number	Amount
039861	05/14/2026	FFA Convention Tour - Nebraska Group				Pam Ginkens / Pam Ginkens / Pam Ginkens		
Printed	05/14/2026	Mullen	No	2026		2026 Natl FFA Convention bus/lodging deposit		
		1050			FFA			525.00
039862	05/14/2026	Megan Andersen Photography				Pam Ginkens / Pam Ginkens / Pam Ginkens		
Cleared	05/31/2026	Mullen	No	1020		2027 Prom		
		0728			Class of 2028			350.00
039863	05/14/2026	Walsworth Publishing Company				Pam Ginkens / Pam Ginkens / Pam Ginkens		
Cleared	05/31/2026	Mullen	No	6-13879-0		2026 yearbook 2nd deposit		
		0800			ANNUAL			1,530.00
039864	05/19/2026	Cody Lee				Pam Ginkens / Pam Ginkens / Pam Ginkens		
Printed	05/19/2026	Mullen	Yes	5/30/26		MNAC/MAC All Star BB official		
		1801			Broncos Cross Country			450.00
039865	05/19/2026	PAXTON CONSOLIDATED SCHOOLS				Pam Ginkens / Pam Ginkens / Pam Ginkens		
Cleared	05/31/2026	Mullen	No	5/13/2026		District Track entry fee		
		5070			Dues & Fees			252.78
039866	05/19/2026							
Unissued	05/19/2026	Mullen	No			check tore in printer		
		Unissued			Unissued			0.00
039867	05/19/2026	STAPLETON PUBLIC SCHOOLS				Pam Ginkens / Pam Ginkens / Pam Ginkens		
Cleared	05/31/2026	Mullen	No	5/8/2026		Dave Blevins Memorial Track Invite fee		
		5070			Dues & Fees			160.00
039868	05/19/2026	Callaway Public Schools				Pam Ginkens / Pam Ginkens / Pam Ginkens		
Printed	05/19/2026	Mullen	No	NLCSTAR 2026		National Leadership Conf STAR qualifiers		
		0510			FCCLA--DISTRICT 10			394.50
039869	05/19/2026	Cozad Public Schools FCCLA				Pam Ginkens / Pam Ginkens / Pam Ginkens		
Cleared	05/31/2026	Mullen	No	NLCSTAR 2026		National Leadership Conf STAR qualifiers		
		0510			FCCLA--DISTRICT 10			39.45
039870	05/19/2026	Lexington Public Schools FCCLA				Pam Ginkens / Pam Ginkens / Pam Ginkens		
Printed	05/19/2026	Mullen	No	NLCSTAR 2026		National Leadership Conf STAR qualifiers		
		0510			FCCLA--DISTRICT 10			157.80
039871	05/19/2026	North Platte Public Schools				Pam Ginkens / Pam Ginkens / Pam Ginkens		
Printed	05/19/2026	Mullen	No	NLCSTAR 2026		National Leadership Conf STAR qualifiers		
		0510			FCCLA--DISTRICT 10			39.45
039872	05/19/2026	Overton Public Schools				Pam Ginkens / Pam Ginkens / Pam Ginkens		
Printed	05/19/2026	Mullen	No	NLCSTAR 2026		National Leadership Conf STAR qualifiers		
		0510			FCCLA--DISTRICT 10			118.35
039873	05/19/2026	Thedford Public Schools				Pam Ginkens / Pam Ginkens / Pam Ginkens		
Printed	05/19/2026	Mullen	No	NLCSTAR 2026		National Leadership Conf STAR qualifiers		
		0510			FCCLA--DISTRICT 10			197.25

Check Detail

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From 05/01/2026 to 05/31/2026.

Check # / Status	Issue Date / Status Date / PO Number	Vendor Name / Site ID / Activity ID	1099? / Activity Name	Invoice Number	Creator / Approver / Printer / Description	Amount
039874	05/19/2026	Nebraska FCCLA			Pam Ginkens / Pam Ginkens / Pam Ginkens	
Printed	05/19/2026	Mullen	No	NLC2636	Registrations 3 st/1 ad; special event (4)	
		0520	FCCLA--NATIONAL			520.00
039875	05/20/2026	NSAA			Pam Ginkens / Pam Ginkens / Pam Ginkens	
Printed	05/20/2026	Mullen	No	2026-2027	2026-2027 membership, registration, NSIAAA	
		5000	NSAA Activities			1,385.00
039876	05/20/2026	NEBRASKA COACHES ASSOCIATION			Pam Ginkens / Pam Ginkens / Pam Ginkens	
Cleared	05/31/2026	Mullen	No	2026-2027	2026-2027 memberships, coach's clinic	
		5000	NSAA Activities			1,485.00

Grand Total : 19,353.32

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID; Filtered by Group.

From 05/01/2026 to 05/31/2026.

Site ID / Group ID	Site Name / Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Mullen	Mullen Public Schools Activities Fund							
A	ACTIVITIES							
		0100	Fund Transfers In	0.00	0.00	0.00	0.00	0.00
		0120	Hill Top Gym & Weight Room	14,981.53	107.50	0.00	0.00	15,089.03
		0130	Wrestling Clocks	950.04	0.00	0.00	0.00	950.04
		0175	Doug Young Memorial	4,739.16	0.00	0.00	0.00	4,739.16
		0180	Dan Brost Memorial	1,925.85	0.00	0.00	0.00	1,925.85
		0185	Chuck Hafer Memorial	696.97	0.00	0.00	0.00	696.97
		0190	Keith Saults Memorial	4,446.22	0.00	0.00	0.00	4,446.22
		0195	Lee Isom Memorial	730.00	0.00	0.00	0.00	730.00
		0250	Banking	14,449.95	516.23	0.00	0.00	14,966.18
		0300	Media	16,661.18	0.00	0.00	0.00	16,661.18
		0400	CONCESSIONS	3,888.65	0.00	0.00	0.00	3,888.65
		0425	Pepsi Cola	8,643.87	66.89	573.35	0.00	8,137.41
		0430	Vending Machine	2,348.31	83.00	57.80	0.00	2,373.51
		0450	Wellness	2,467.32	0.00	9.16	0.00	2,458.16
		0455	ELEVATE	6,826.85	0.00	0.00	0.00	6,826.85
		0500	FCCLA--LOCAL	5,187.19	300.00	810.40	0.00	4,676.79
		0510	FCCLA--DISTRICT 10	2,130.80	0.00	946.80	-118.35	1,065.65
		0520	FCCLA--NATIONAL	16.63	4,223.84	5,001.04	118.35	-642.22
		0725	Class of 2025	0.00	0.00	0.00	0.00	0.00
		0726	Class of 2026	1,467.14	0.00	0.00	0.00	1,467.14
		0727	Class of 2027	3,253.52	0.00	0.00	0.00	3,253.52
		0728	Class of 2028	4,716.17	0.00	350.00	0.00	4,366.17
		0729	Class of 2029	4,833.48	0.00	0.00	0.00	4,833.48
		0730	Class of 2030	5,882.56	0.00	0.00	0.00	5,882.56
		0731	Class of 2031	3,897.83	0.00	0.00	0.00	3,897.83
		0732	Class of 2032	1,115.87	0.00	0.00	0.00	1,115.87
		0800	ANNUAL	4,987.37	370.00	1,530.00	0.00	3,827.37
		0825	Digital Yearbooks	0.00	0.00	0.00	0.00	0.00
		0850	Computer/Technology	2,797.17	40.00	0.00	0.00	2,837.17
		0900	MUSIC	711.99	0.00	0.00	0.00	711.99
		0950	BAND/MUSIC CLUB	1,519.05	0.00	0.00	0.00	1,519.05
		1000	SHOP	6,273.51	144.00	0.00	0.00	6,417.51
		1010	PlasmaCam/Power Drive	6,121.73	0.00	0.00	0.00	6,121.73
		1020	Mullen Markings (Engraving Business)	2,920.84	346.00	227.40	0.00	3,039.44
		1050	FFA	12,418.45	793.00	2,071.92	0.00	11,139.53
		1100	SUMMER & YOUTH RECREATION	5,966.98	0.00	0.00	0.00	5,966.98
		1125	ELEMENTARY ACTIVITIES	3,431.78	0.00	997.02	0.00	2,434.76
		1150	PLAYGROUND	1,427.78	0.00	0.00	0.00	1,427.78
		1400	SPANISH CLUB	2,291.75	0.00	0.00	0.00	2,291.75
		1500	NATIONAL HONOR SOCIETY	4,067.13	0.00	460.00	0.00	3,607.13
		1520	Quiz Bowl	1,074.23	0.00	0.00	0.00	1,074.23
		1550	SCIENCE FIELD TRIP	1,732.86	0.00	0.00	0.00	1,732.86
		1600	ART CLUB	5,806.09	0.00	0.00	0.00	5,806.09

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID; Filtered by Group.

From 05/01/2026 to 05/31/2026.

Site ID Site Name

Group ID Group Name

Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
1700	STUDENT COUNCIL	1,513.42	42.00	0.00	0.00	1,555.42
1750	Bronco Brew	1,679.90	0.00	0.00	0.00	1,679.90
1800	M CLUB	1,983.79	0.00	0.00	0.00	1,983.79
1801	Broncos Cross Country	3,487.75	2,025.00	450.00	0.00	5,062.75
1802	Bronco Football	10,155.26	9,957.03	0.00	0.00	20,112.29
1804	Bronco Girls Golf	200.00	0.00	0.00	0.00	200.00
1805	Bronco Volleyball	8,049.52	11,106.94	0.00	0.00	19,156.46
1806	Bronco Lady Basketball	7,169.35	9,957.03	0.00	0.00	17,126.38
1807	Bronco Basketball	3,331.46	0.00	0.00	0.00	3,331.46
1808	Bronco Wrestling	9,143.63	0.00	0.00	0.00	9,143.63
1809	Bronco Track Team	1,420.69	600.00	128.71	0.00	1,891.98
1810	Bronco Girls Wrestling	802.52	0.00	0.00	0.00	802.52
1811	Bronco Boys Golf	9,527.94	233.00	66.07	0.00	9,694.87
1820	Bronco Play Production	1,924.35	0.00	0.00	0.00	1,924.35
1825	Bronco Speech	2,365.54	0.00	0.00	0.00	2,365.54
1840	Bronco Journalism	0.00	0.00	0.00	0.00	0.00
1950	Scholarships	1,145.62	1,000.00	0.00	0.00	2,145.62
1955	Marilyn Downing Scholarship est 2019	5,884.78	0.00	0.00	0.00	5,884.78
2200	TURNER FOUNDATION	733.49	0.00	0.00	0.00	733.49
3000	MATH-SCIENCE COALITION	3,689.46	150.00	0.00	0.00	3,839.46
3100	STEM	2,251.07	0.00	0.00	0.00	2,251.07
3200	Green House Project	10,171.54	0.00	202.36	0.00	9,969.18
	A Totals:	266,436.88	42,061.46	13,882.03	0.00	294,616.31

B NSAA Activities

5000	NSAA Activities	-2,430.80	0.00	3,145.62	0.00	-5,576.42
5001	Cross Country	-651.93	0.00	0.00	0.00	-651.93
5002	Football	-6,532.31	0.00	0.00	0.00	-6,532.31
5004	Girls Golf	-449.74	0.00	0.00	0.00	-449.74
5005	Volleyball	-490.90	0.00	0.00	0.00	-490.90
5006	Girls Basketball	-184.78	0.00	0.00	0.00	-184.78
5007	Boys Basketball	231.54	0.00	0.00	0.00	231.54
5008	Wrestling	-920.30	0.00	13.79	0.00	-934.09
5009	Track & Field	-823.94	0.00	327.44	0.00	-1,151.38
5010	Girls Wrestling	0.00	0.00	0.00	0.00	0.00
5011	Boys Golf	-99.94	0.00	0.00	0.00	-99.94
5012	Play Production	-817.19	0.00	0.00	0.00	-817.19
5013	Speech	-410.58	0.00	871.66	0.00	-1,282.24
5014	Journalism	0.00	0.00	0.00	0.00	0.00
5050	Admissions	22,049.38	0.00	0.00	0.00	22,049.38
5060	Officials	-16,890.50	0.00	0.00	0.00	-16,890.50
5065	Travel	-12,432.41	0.00	0.00	0.00	-12,432.41
5070	Dues & Fees	-7,360.39	0.00	1,112.78	0.00	-8,473.17
	B Totals:	-28,214.79	0.00	5,471.29	0.00	-33,686.08

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID; Filtered by Group.

From 05/01/2026 to 05/31/2026.

Site ID Site Name
Group ID Group Name
Activity ID Activity Name

	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Mullen Activity Totals:	238,222.09	42,061.46	19,353.32	0.00	260,930.23

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
Mullen Checking:			42,061.46	19,353.32		
Mullen Investment:						
Mullen Bank Balances:	238,222.09		42,061.46	19,353.32	0.00	260,930.23

	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Report Activity Totals:	238,222.09	42,061.46	19,353.32	0.00	260,930.23

sarah.hardin@mullenpublicschools.org	Grades 9-12 Science: We discuss scientists from other nations and discuss the societal norms and beliefs that may impact their own research and/or beliefs. This is standard for most units.
tjewell@mullenpublicschools.org	Psychology - Jr. and Sr. Chapter 3 - Infancy and Childhood (Language Development) Chapter 2 - Introducing Psychology Chapter 11 - Thinking and Language Chapter 8 - Sensation and Perception Chapter 15 - Stress and Health Chapter 16 - Psychological Disorders Chapter 19 - Group Interaction Chapter 20 - Attitudes and Social Influence Biology - Sophomores Ecology Unit - Tribes of the Serengeti Extinction Unit - Past Cultures Bacteria Unit - Cultures around the world
dominique.werner@mullenpublicschools.org	7th grade Spanish: Hispanic Heritage Month 6th grade Spanish: El Dia de los Muertos 8th grade Spanish: El Cinco de Mayo SPA I: Hispanic Heritage Month, El Dia de los Muertos, El Cinco de Mayo, Significance of Piñatas, Mexico and Mexican culture, International travel & customs SPA II: Hispanic Heritage Month, El Dia de los Muertos, El Cinco de Mayo, Significance of Piñatas, Cuba and Cuban culture, Los Castells de Tarragona. SPA III: Hispanic Heritage Month, El Dia de los Muertos, El Cinco de Mayo, Significance of Piñatas, El Mundo en tus manos articles from Latin America, Los Castells de Tarragona, Las Fallas.
ron.taylor@mullenpublicschools.org	Math itself is universally recognized worldwide. The symbols used in mathematics are used throughout the world of mathematics. Our new curriculum has many different cultural references, including names, locations, and activities. This will be beneficial in that these cultural differences will be brought to attention. In all the math classes I have repeatedly stated that math is a universal language and one can travel around the world and figure out what the solution is. It's said that "Math is a neutral subject, math is just numbers and algorithms. It has nothing to do with culture or politics". I have also shared with the students that I'm online at night working with others interested in math from around the world, many different cultures and personalities.
megan.andersen@mullenpublicschools.org	Freshman English: Social Injustice Unit. Read various novels and used Socratic seminars, worksheets, and films to discuss and analyze the injustices. Sophomore English: Podcast Serial. Discussed racial profiling, different beliefs of cultures and religions. 6th grade: Various short stories celebrating cultures around the world.
mellissa.donohoe@mullenpublicschools.org	Digital Media (7-8 grades): discussed how commercials might be perceived by different cultures. Accounting I, II & III (9-12 grades): examined business types and how they might differ in other countries Info Tech (9th grade): explored history and perspectives of business/technology as it

	relates to different cultures.
lori.vinton@mullenpublicschools.org	During Resource class, students are guided to understand the perspectives, values, and beliefs of people from different cultural backgrounds as we assist them in choosing and analyzing weekly current events for history class. Grades 7-12 History/Social Studies/Geography Students are exposed to different cultures through regular reading of Studies Weekly, a student periodical for Social Studies. Grades 6-8 Reading Many of the books and passages students read contain characters from different nationalities and backgrounds. Some of the stories take place in other countries or from different regions of the United States. Grades 8-12 Reading
khoyt@mullenpublicschools.org	8th grade art - Aboriginal Dreamtime Paintings Art 1-4 - Tattoo history and demographics for tattooing bananas Pottery - Native American style adobe bowls Art 1 - Life in a Day documentary on life around the planet
trisha.vest@mullenpublicschools.org	6th Grade Social Studies: Lessons include- Fertile Crescent Civilizations, Ancient Egyptian Kingdoms, Ancient India, Ancient China, Judaism, Ancient Greece, Ancient Rome. 7th Grade Social Studies: Topics include Christianity, Eastern European Civilizations, Islam, African Civilizations, Japanese Civilizations, South Asian Cultures, Middle Ages, Renaissance, Reformation 8th Grade Social Studies: Topics include Colonial Heritage, Empires in the Americas, English Colonies, American Revolution, Citizenship, Western Expansion, Women's Movements, Slavery, Civil War, Reconstruction 9th Grade Geography: Topics include- U.S. and Canada, Latin America, Russia, North Africa, Central Asia, Europe, and Russia 10th Grade World History: Topics include-Nationalist Revolutions in Europe, Industrial Revolution, Democracy and Progress, Imperialism, World War II, Russian Revolution, Fascism, World War II, The Cold War, Colonies becoming New Nations 11th Grade American History: Topics include- Settling the West, Industrialization, Urban America, Populism, Segregation, Imperialism, Progressive Movement, World War I, Jazz Age, Prosperity, Great Depression, World War II 12th Grade Government: Topics include- Role of Government, Origins of Government, U.S. Constitution, Powers of Congress, Federalism, Executive Branch, Legislative Branch, Judicial Branch All grades: watch The World from A to Z weekly, participate in discussions on Current Events and Political happenings

Kelsey.phillips@mullenpublicschools.org	Intro to Ag, 9th-11th, Students covered the population spectrum of both China and Honduras and how it affects the production and import of ag commodities.
Megan.andersen@m,ullenpublicschools.org	Lesson Plan Class: Senior English Date: 03/24/21 Lesson Title: “This Sacred Soil” Objectives: Students will be able to read and understand a speech, define and identify examples of alliteration, and explain the importance of voice in writing. Overview: The city of Seattle, Washington, was named for the Duwamish Chief Seattle. Students will read an excerpt from a speech in which Seattle explains why the land he is giving to the government is sacred and why the people who live there after he is gone will never be alone while living on it. Guided Practice: We will read pages 203-204 in our American Literature books together and discuss the author, the setting of the selection, the purpose and structure of a speech, alliteration, and voice. • Alliteration: the repetition of consonant sounds at the beginning of words. • Explain that this is an effective literary tool because it draws the reader’s attention and adds rhythm to the writing. o Examples: read excerpts from Poe’s The Raven.” • Voice: the way a writer expresses ideas through style, form, content, and purpose. o The voice of a writing should match the purpose of the writing. o One way to improve voice is to let your characters talk the way they would talk in real life. Example: a persuasive essay should use language that persuades, a narrative should tell a story, a newspaper should read like one. Next, we will read the speech, “This Sacred Soil,” and discuss the use of alliteration and voice. Central Question: Is Chief Seattle successful through his voice and use of figurative language to make his point? Independent Practice: Questions 1-10 on page 206 Standards: 12:1 Reading: Students will learn and apply reading skills and strategies to comprehend text. 12.1.5 Vocabulary: Students will build and use conversational, academic, and content-specific grade-level vocabulary. 12.1.5.d Use semantic relationships (e.g., figurative language, connotations, technical and multiple-meaning words, and key terms or phrases) to analyze the impact of specific word choices on meaning and tone, aid in comprehension, and improve writing. 12.1.6 Comprehension: Students will construct meaning by applying prior knowledge, using text information, and monitoring comprehension while reading increasingly complex grade-level literary and informational text. 12.1.6.b Analyze and evaluate literary text (e.g., characterization, setting, plot development, internal and external conflict, inferred and recurring themes, point of view, tone, mood). 12.1.6.c Analyze the function and critique the effects of the author's use of literary devices (e.g., allusion, symbolism, metaphor, personification, epiphany, oxymoron, dialect, tone, mood). 12.1.6.d Summarize, analyze, and synthesize the themes and main ideas between multiple literary and informational works (print, digital, and/or other media).

	12.2.1.a Use multiple writing strategies recursively to investigate and generate ideas, organize information, guide writing, answer questions, and synthesize information.

russ.monette@mullenpublicschools.org	7th Grade English: A Raisin In The Sun Unit: Despite their many differences, Lorraine Hansberry's landmark play A Raisin in the Sun and Carson McCullers's short story "Sucker" are both grounded in a nuanced, deeply compassionate understanding of how people facing hardships can inflict harm they never intend on the people around them. Both the play and story provide students with rich opportunities to observe the growth and change of characters whose motivations are often hidden, even from themselves. While Hansberry's play takes place in the context of important racial struggles, and McCullers's story seems almost sealed off from the world, the two narratives provide similar opportunities for analyzing characters' responses to conflict and appreciating the authors' development of ideas over the course of a piece of fiction. 7th Grade English: Watson's Go to Birmingham 1963: The novel unfolds at a critical juncture in the Civil Rights Movement and culminates with the 16th Street Baptist Church bombing. 8th Grade English: Narrative of the Life of Frederick Douglass, an American Slave: The novel follows the life of Frederick Douglass and his challenges surrounding slavery. 11th and 12th Grade English: Grapes of Wrath: This novel gave a voice to the tens of thousands of Americans affected by the Dust Bowl tragedy in the Midwestern farming states and the effect it had on the West Coast states.

Phil.hoyt@mullenpublicschools.org	6th Grade Physical Education : PE.6.1 Physical Activity Skills and Movement Patterns PE.6.1.1.a Moves to a beat or rhythm in a dance {Eg. Line, folk, social, creative, world) Engage in and learn activities that represent cultures from around the world, including dances and games. Examples: 1. The Polka Dance Step, which is derived from the Czech word "půlka," meaning "half-step" or "half," referring to the quick, half-step dance movements of polka. 2. Swing Dancing originated in Harlem, New York City in the late 1920s. It continued its popularity through to the late 1940s. The Swing Dance style that was widely danced was called Lindy Hop. 3. Many of the dancers in Texas are of German and Polish descent, and they brought their native dances with them. Many of the moves from ancient dances like the Landler, Varsovienne, and Polka can be seen to permeate the popular two-step of today. 4. The Waltz is the oldest of the current ballroom dances. First waltzes were danced in the location of today's Germany and Austria, back in the 13th century. The style was immediately picked up by other nations, who each created their own form and style of the dance. 5. Soccer - England is typically credited for inventing the modernized version of the sport, beginning in 1863 with the founding of the Football Association, which

	differs from China's origins
kelli.walz@mullenpublicschools.org	6th Grade - UNIT: Architecture and Housing features Lessons: students research different architectural styles throughout history and create a 5-clue challenge to reveal their style, including who made the style famous, the timeframe, and the geographic area. 8th Grade - UNIT: Fashion Trends from Around the World Lessons: students choose a country and look at their traditional dress, current dress, and dress for formal occasions 7th Grade - UNIT: Choose My Plate Lessons: students explore different food groups from around the world and compare it to the United States Model. Students research the origin of exotic fruits that we sample in class. 9th Grade - Intro to FCS- UNIT: Child Development Lessons: Students explore the “Week of the Young Child” celebration and create a plan to implement a program for an early childhood center with various demographics. UNIT: Fashion Trends from Around the World Lessons: students choose a country and look at their traditional dress, current dress, and dress for formal occasions Intro to Business/Economics (10-12): UNIT: Global Economic Systems Lessons: Research the GDP, taxes, marketing systems, and economic impacts of trade, imports, and exports across the globe. Students create a map with a chart detailing the similarities and differences between 5 different countries. Sports Nutrition (10-12): UNIT: Food Scarcity, Desert, Socioeconomic status and food choices Lessons: Students define terms and analyze the impact of scarcity, food deserts, and socioeconomic status as it relates to food choices and availability. Students also examine how those choices impact health problems. Marketing (10-12): UNIT: International Marketing Lessons: students explore marketing “fails” and “successes” in their campaigns internationally. Entrepreneurship (10-12): UNIT: Famous Failures and Successes Lessons: students research successful people and how they overcame their failures to become prominent members in their field. Medical Term/Health Careers (11-12): UNIT: Everything Medical Terms/ Health Careers are internationally recognized with the base of most terms having a Latin start.

	Personal Finance (12): UNIT- Being Unbanked, Credit, Scams, budgeting Lessons: students explore several aspects of different areas of spending, saving, and using money wisely. Students are paired in family scenarios to use their demographics to create a spending plan to reach their goals. Foods/Culinary Arts (9-12): UNIT - Global Foods Lessons: students research a country and create a slideshow sharing geographic, historical, and cultural trends of the country. They also explore food availability and food choices. Lastly, they create a meal based on a traditional meal of the country.
emily.stichka@mullenpublicschools.org	6th Grade – Biography project: Students choose a famous person to research and create a presentation about. 7th Grade – COR Lessons: Students discuss how information found online can be perceived by different groups of people. 8th Grade – Newscast: Students participate in a newscast with various segments including world, national, and local news.

PUBLIC PARTICIPATION

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK: This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started**: After signing in at the meeting, you will be recognized. When you have been recognized, please identify yourself, including an address and the name of any organization you represent. The board may waive the address requirement to protect the security of the individual.

- **Time Limit**: The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.

- **Personnel or Student Topic**: If you are planning to speak about personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedure to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.

- **General Rules**: This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.

- **No Action by the Board**: The board will not act on any matter unless it is on the published agenda.

MJK, CPA P.C.
CERTIFIED PUBLIC ACCOUNTANT
Milissa J. Kramer

May 18, 2026

To the Board of Education
Mullen School District No. 1

We are engaged to audit the financial statements of the governmental activities of Mullen School District No. 1 for the year ended August 31, 2026. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards
As stated in our engagement letter dated May 18, 2026, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis of accounting as prescribed by the Nebraska Department of Education. Our audit of the financial statements does not relieve you or management of your responsibilities.

We have not been engaged to report on Statements of cash receipts, disbursements, and fund balances – modified cash basis for each fund, or the detailed schedule of cash receipts and disbursements – Activities Fund, which accompany the financial statements, as other information, but are not required supplementary information (RSI). Our responsibility with respect to this other information accompanying the financial statements does not extend beyond the financial information identified in our auditor's report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope and Timing of the Audit
An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

1) Management override of controls
2) Due to limited size of the reportable entity, segregation of duties may be limited

We expect to begin interim audit procedures in June 2026, with final year-end audit fieldwork subsequent to August 31, 2026, and issue our report no later than November 5, 2026.

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

Very truly yours,

Milissa J. Kramer
MJK CPA, P.C.

MJK, CPA P.C.
CERTIFIED PUBLIC ACCOUNTANT
Millissa J. Kramer

May 18, 2026

Board of Education and Superintendent
Mullen School District No. 1
Mullen, Nebraska

Audit Scope

We are pleased to confirm our understanding of the services we are to provide for Mullen School District No. 1, Mullen, Nebraska ("School District") for the year ended August 31, 2026. We will audit the financial statements of the governmental activities, which collectively comprise the financial statements of the School District as of and for the year ended August 31, 2026. The Nebraska Department of Education requires certain supplementary information, such as Management's Discussion and Analysis (MD&A), to supplement the School District's financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the School District's MD&A in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following is required by the Nebraska Department of Education and will be subject to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis.

Also, the document we submit to you will include the following additional information prescribed by the Nebraska Department of Education and prepared on the modified cash basis of accounting. This information will not be subjected to the auditing procedures applied in our audit of the financial statements, and accordingly, we will not express an opinion or provide any assurance on it:

Statements of cash receipts, disbursements, and fund balance:
- Budgetary comparison schedule
- General Fund
- Depreciation Fund
- Activities Fund
- Special Building Fund
- Qualified Capital Purpose Undertaking Fund

Schedule of cash disbursements of operational expenses – General Fund
Detailed schedule of receipts, disbursements, and fund balance – Activities Fund

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis accounting as prescribed by the Nebraska Department of Education and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with generally accepted auditing standards established by the Auditing Standards Board (United States) and the standards for financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States and as prescribed by the Nebraska Department of Education, and will include tests of the accounting records of the School District and other procedures we

consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed.

Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express an opinion to issue a report as a result of this engagement, or may withdraw from the engagement if we are unable to complete the audit or form an opinion.

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

Management Responsibilities

Management is responsible for designing, implementing, establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the fair presentation of the financial statements in conformity with the modified cash basis of accounting prescribed by the Nebraska Department of Education and the Nebraska State Auditor of Public Accounts, which is another comprehensive basis of accounting other than United States generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

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

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

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the School District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste and abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements.

However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representation from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures-Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements whether due to fraud or error and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards.*

We have identified the following significant risks of material misstatement as part of our audit planning:

1) Management override of controls
2) Improper revenue recognition due to fraud

Audit Procedures-Compliance

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

Other Services

We will also assist in preparing the financial statements and related notes of the School District in conformity with the modified cash basis of accounting prescribed by the Nebraska Department of Education based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards.* We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Engagement Administration, Fees, and Other

Under separate cover, we may compile your classification schedule of payroll for ALICAP, all of which the Superintendent, who possesses suitable skill, knowledge, and experience oversees the services, evaluates the adequacy and results, and as management, accepts responsibility for their presentation.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

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

The audit documentation for this engagement is the property of MJK CPA, P.C. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Nebraska State Auditor of Public Accounts, the Nebraska Department of Education, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of MJK CPA, P.C.

personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

We expect to begin our audit on approximately September 1, 2026 and upon completion of the audit, issue our reports to the Board of Education no later than November 5, 2026. Milissa J. Kramer is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another person to sign the reports. Our fee for these services, excluding a Single Audit, will be at our standard hourly rate plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed $10,000.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards state that we may provide you upon your request with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during this period of the contract. As this is the first year subject to peer review requirements, no peer review report or letter of comment is currently available.

We appreciate the opportunity to be of service to the School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Milissa J Kramer

Milissa J. Kramer, CPA
MJK CPA, P.C.

School District Response:

This letter correctly sets forth the understanding of Mullen School District No. 1, Mullen, Nebraska.

By: _____

Title: _____

Date: _____

PRINCIPAL'S CONTRACT OF EMPLOYMENT
MULLEN PUBLIC SCHOOLS

THIS CONTRACT is made by and between the **Board of Education of Mullen Public Schools,** legally known as **Hooker County School District No. 46-0001**, and referred to as "the Board" and "the School District" respectively, and **Mike Kvanvig**, referred to herein as "the Principal". In accordance with its action taken and recorded in the minutes of a duly advertised board meeting, the Board agrees to employ the Principal, and the Principal agrees to accept such employment, subject to the terms and conditions set forth herein.

Section 1. Term of Contract. The Principal shall be employed for a period of 10 months for a period of 1 years beginning on around August 1st ending around June 1, 2027 for the 2026-2027 school year. The contracted days shall consist of all days except Saturdays, Sundays and any holidays or leave days listed in Section 10.

Section 2. Renewal of Contract. Unless the Superintendent recommends the nonrenewal, termination, amendment, and/or cancellation of this contract, the contract will automatically renew for the period, as defined in Section 1, from and after the expiration date, June 1, 2027, provided in Section 1 of this contract.

Section 3. Salary. The principal's salary for the 2026-2027 contract year shall be $114,000, which shall be paid in 12 equal monthly installments beginning in the month of September. The Board shall not reduce the Principal's salary during the term of the contract, but may increase it and/or the benefits during the term of this contract, as an amendment to the contract, without the amendment constituting a new contract, requiring a hearing, or extending the term of this contract.

Section 4. Deductions. This contract shall conform to the statutes and regulations governing deductions from compensation. The Principal authorizes the District to deduct or withhold from each and every period of pay any amounts necessary to offset any damages caused by the Principal or the value of property or money entrusted to the Principal or owed by the Principal to the District during the course of or as a result of the Principal's employment, if such property or money have not properly been returned to the District. The school district shall withhold other deductions as the Principal and Board may agree.

Section 5. Professional Status. The Principal affirms that he is not under contract with any other board of education covering any part or all of the term provided in this contract. Throughout the contract term, he will hold a valid and appropriate certificate to act as a principal in the State of Nebraska which he will register and maintain on file in the school district's central administrative office. This contract shall not be valid and the Board will not compensate the Principal for any service performed prior to the date that he registers his certificate. The Principal represents that: (1) all information he provided in connection with his application for employment with the District was true and accurate at the time of application, and if there is or has been a material change in such information, he will advise the Board immediately; (2) he has never been convicted of or plead no contest to, a felony as defined in Title 92, Chapter 21, Sections 003.11 and 003.13 of the Nebraska Administrative Code ("Rule 21"), or any offense involving moral turpitude, abuse, neglect, or sexual misconduct, as defined in Title 92, Chapter 21, Sections 003.12 and 003.13 of the Nebraska Administrative Code; and (3) he has not had any professional licenses or certificates suspended or revoked.

Section 6. Principal's Duties. The Principal's duties shall be as prescribed by statute and by Board policies, rules, regulations and directives. The Principal agrees to devote his time, skill, labor and attention to his duties throughout the contract term. He shall be subject to the direction and control of the Superintendent at all times and shall perform such administrative duties as the Superintendent or Board assigns to him. By agreement with the Superintendent, he may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations as long as they do not interfere with carrying out his duties and obligations to the school district.

Section 7. Nonrenewal, Termination, Cancellation or Mid-Term Amendment. Nonrenewal, termination, cancellation, or amendment of this contract shall be in accordance with state statutes. During any applicable probationary period, the Board may non-renew or amend this contract for any reason so long as it is not unconstitutional. At all other times, the Board may terminate, cancel or amend this contract for any of the following reasons: (a) the cancellation, termination, revocation, or suspension of the Principal's certificate (Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate) by the State Board of Education: (b) any of the reasons set forth in this contract; (c) the breach of any of the material provisions of this contract; (d) incompetence: (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) conduct involving moral turpitude; (i) physical or mental incapacity: (j) immorality; (k) conviction of a felony; (l) any conduct that substantially interferes with the Principal's continued performance of his duties; (m) any arrest, criminal charge, or criminal conviction of Principal or the failure to report the same; (n) any filing against the Principal under Neb. Rev. Stat. Section 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying school district records or documents; (p) misrepresentation of fact to the district and its personnel in the conduct of the district's official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; or (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased or contracted by the district except as prescribed by a physician.

Section 8. Disability. If the Principal is unable to perform his duties by reason of illness, accident or other disability beyond his control, and the disability continues for a period of more than 90 days or if the disability is permanent, irreparable, or of such a nature as to make performance of his duties impossible, the Board may initiate action to cancel this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Principal under any insurance coverage furnished by the district.

Section 9. Transportation. The Board shall provide the Principal with transportation or reimburse him for mileage required in the performance of his official duties at the rate approved by the Board.

Section 10. Fringe Benefits. The Board shall provide the Principal with the following fringe benefits:

a. Health Insurance. Family health insurance that is provided to certificated staff through the District's health insurance carrier.

b. Dental Insurance. Family dental insurance that is available to certificated staff through the District's health insurance carrier.

c. Life Insurance. Life insurance available through the district carrier will be provided up to $300,000 for coverage of the Principal.

d. Disability Insurance. The principal will be provided with long-term disability insurance from the school district's carrier.

e. MASA Insurance- This insurance, available through the district, will be provided and covers the cost of a trip via ambulance, life flight in helicopter or plane, and covers other transportation costs.

f. Sick Leave. The Principal shall be entitled to ten (10) days of sick leave per year which may accumulate to a total of thirty (30) days. Sick leave may only be used for personal illness or as otherwise provided in District policy. If the Principal qualifies for disability pay under a long-term disability policy, he shall be required to take the disability pay instead of sick leave pay. The Principal shall keep complete and accurate records of his sick days. If the Principal remains in the system for three years, a reimbursement of 66.67% of the average substitute teacher pay for the year will be issued at the end of the 4th year and each succeeding school year thereafter for all unused sick leave days, capped at a maximum of 6 days, over the maximum accumulation of thirty (30).

g. Personal Leave. The Principal shall have five (5) days of personal leave days per contract year which he may use at times he chooses so long as his absence does not interfere with the proper performance of his duties. At the end of the contract year, the Principal will receive a reimbursement of 66.67% of the average substitute teacher pay for the year for all unused personal days capped at two days.

h. Professional Development. The Principal is expected to continue his professional development and to participate in relevant learning experiences. With the approval of the Superintendent or Board, he may attend appropriate professional meetings at the local, state, regional and national level; and the Board will pay for valid expenses of attendance.

i. Professional Dues. The school district will pay the annual dues for the Principal's membership in the following organizations: Nebraska Council of School Administrators; Nebraska Association of Secondary School Principals, Nebraska Region V Principals Organization, Schoolmasters.

j. Bereavement Leave. The Principal shall be permitted 4 bereavement leave days.

k. Holidays/Break. The Principal shall receive the following paid breaks and holidays: Breaks when school is not in session and Labor Day,

l. Cell Phone. The Principal shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Principal up to a maximum of $75 per month for the actual cost of a cellular phone service plan.

m. Expense Reimbursement. The Board shall pay or reimburse the Principal for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that (1) such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (Neb. Rev. Stat. § 13-2201 *et seq.*) or some other provision of law, and (2) the Principal shall secure the prior approval of the Superintendent before incurring any such expense when the anticipated aggregate expense of any single event is $1,000.00 or more.

Section 11. No Penalty for Release or Resignation. There shall not be a penalty for the release or resignation of the Principal from this contract; provided no resignation shall become effective until the expiration of the contract unless it is accepted by the Board, and the Board shall fix the date at which the resignation shall take effect.

Section 12. Compensation Upon Termination. Upon lawful termination of this contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the 12 months in the annual salary period in which termination occurs. The Principal shall refund any portion of the salary he was paid but had not earned prior to the date of termination of this contract.

Section 13. Evaluation. The Superintendent shall evaluate the Principal as required by state statute. The Principal agrees that the full instructional/observational evaluation period, as required by section 79-828, shall mean any observation of the Principal's duties for at least 40 minutes, whether consecutive or as aggregated throughout the period applicable to the evaluation. The Principal agrees that time spent working in conjunction with the Superintendent on school-related matters may be counted toward observation for a full instructional period.

Section 14. Legal Actions. The Board will support the Principal if there is a legal dispute caused by his carrying out his duties properly. If a legal action, including a professional practice complaint, is threatened or filed against the Principal as a result of his performance of his duties or his position as Principal of the district, the Board will provide him with a legal defense to the maximum extent permitted by law so long as he acted in good faith and in a manner which he reasonably believes to be in or not opposed to the best interests of the district and, with respect to any criminal action or proceeding, had no reasonable cause to believe that his conduct was unlawful.

Section 15. Physical or Mental Examination. The Principal agrees that, at the request of the Board or Superintendent, he will have a comprehensive physical and\or mental examination performed by one or more licensed physicians or psychologists of the Board's choosing during the term of this Contract. In deference to the requirements of the Americans with Disabilities Act and HIPAA, the physician's report to the Board and/or Superintendent must address whether the Principal is able to perform the "essential functions" of his position.

Section 16. Governing Laws. The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contact.

Section 17. Amendments to be in Writing. This contract may be modified or amended only by a writing duly authorized and executed by the Principal and the Board.

Section 18. Severability. If any portion of this contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforcement of the remaining provisions of this contract.

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

Executed by the Board this 13th day of January, 2025.

_____ __ _____

President, Board of Education Secretary, Board of Education

Executed by the Principal this this 13th day of January, 2025.

_____

Principal

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

I. Applicability of this policy.

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

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

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

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

III. Formal Bidding for Major Purchases and Construction

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

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

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

C. Advertising for Bids

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

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

D. Bid Documents

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

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

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

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

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

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

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

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

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

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

Adopted on: May 9, 2016
Revised on: June 15, 2026
Reviewed on: _____

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

I. Applicability of the Policy

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

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

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

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

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

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

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

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

A. Methods of Bidding/Soliciting Quotations or Estimates

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

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

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

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

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

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

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

Pursuant to Nebraska law, construction projects which have an

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

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

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

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

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

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

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

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

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

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

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

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

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

B. Advertising for Bids.

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

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

C. Bid Documents

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

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

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

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

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

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

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

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

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

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

V. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

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

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

C. Full and Open Competition

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

D. Debarment and Suspension

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

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

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

E. Settlements of Issues Arising Out of Contract

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

F. Record Keeping

1. Record Retention

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

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

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

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

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

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

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

VI. Conflict of Interest and Code of Conduct

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

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

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

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

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

C. Favors and Gifts

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

D. Enforcement

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

VII. Financial Management

A. Identification.

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

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

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

E. Budget Control

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

F. Payment Methods

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

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

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

G. Allowability of Costs

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

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

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

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

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

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

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

I. Cost Sharing or Matching

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

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

J. Documentation of Personnel Expenses

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

VIII. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

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

area firms are used when possible consistent with state law.

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

C. Record Keeping

1. Record Retention

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

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

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

2. Maintenance of Procurement Records

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

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

D. Privacy

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

Adopted on: September 11, 2017
Revised on: June 15, 2026
Reviewed on: _____

3004.1
Fiscal Management for Purchasing and Procurement Using Federal Funds

I. Applicability of Policy

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

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

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

II. Procurement System

The District maintains the following purchasing procedures.

A. Responsibility for Purchasing

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

B. Methods of Purchasing

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

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

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

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

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

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

3. Purchases Over $350,000

a) Sealed Bids (Formal Advertising)

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

b) Contract/Price Analysis

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

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

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

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

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

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

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

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

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

5. **Competitive Proposals.**

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

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

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

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

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

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

C. Use of Purchase (Debit & Credit) Cards

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

D. Federal Procurement System Standards

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

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

E. Debarment and Suspension

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

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

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

F. Settlements of Issues Arising Out of Procurements

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

III. Conflict of Interest and Code of Conduct

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

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

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

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

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

C. Favors and Gifts

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

D. Enforcement

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

IV. Property Management Systems

A. Property Classifications

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

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

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

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

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

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

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

B. Inventory Procedure

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

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

C. Inventory Records

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

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

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

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

D. Physical Inventory

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

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

E. Maintenance

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

F. Lost or Stolen Items

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

G. Use of Equipment

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

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

H. Disposal of Equipment

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

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

I. Equipment Retention

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

J. Equipment and Capital Expenditures

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

K. Depreciation

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

L. Reporting and Recording Federal Property Interest

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

V. Financial Management

A. Identification

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

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

E. Budget Control

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

F. Payment Methods

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

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

G. Allowability of Costs

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

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

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

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

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

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

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

I. Cost Sharing or Matching

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

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

J. Documentation of Personnel Expenses

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

VI. Written Compensation Policies

A. Time and Effort Standards

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

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

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

B. Time and Effort Procedures

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

C. Fringe Benefits

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

D. Leave

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

E. Unexpected or Extraordinary Circumstances

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

F. Documentation for Personnel Expenses

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

VII. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

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

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

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

C. Record Keeping

1. Record Retention

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

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

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

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

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

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

D. Privacy

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

E. Travel Costs

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

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

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

Adopted on: July 10, 2017
Revised on: June 15, 2026
Reviewed on: _____

3048
Communicable Disease

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

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

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

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

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

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

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

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

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

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

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

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

Adopted on: June 11, 2018
Revised on: June 15, 2026
Reviewed on: June 15, 2026

3061
ACH Originator

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

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

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

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

Adopted on: June 15, 2026
Revised on: _____
Reviewed on: _____

2008
Meetings

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

1. Types of Meetings

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

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

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

2. Notice

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

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

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

3. Minutes

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

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

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

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

Adopted on: March 14, 2016
Revised on: June 15, 2026
Reviewed on: July 15,2026

3061
ACH Originator

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

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

Adopted on: June 15, 2026
Revised on: _____
Reviewed on: _____

4017
Relations with Employee Collective Bargaining Associations

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

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

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

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

Adopted on: April 10, 2017
Revised on: June 15, 2026
Reviewed on: _____

4019
Workplace Injury Prevention and Safety Committee

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

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

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

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

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

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

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

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

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

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

Adopted on: November 14, 2016
Revised on: June 15, 2026
Reviewed on: _____

4056
Resignation of Certificated Staff

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

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

Adopted on: March 12, 2018
Revised on: June 15, 2026
Reviewed on: _____

5003
Admission of Part-Time Students

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

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

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

The parent or guardian must meet all of the district's admission requirements and file an application for enrollment on forms provided by the school district by July 1 prior to the year of enrollment. For second semester high school courses, the application must be filed by December 1. For students who move into the district mid-semester, the application must be filed within 20 days of moving into the district. The administration shall review the application, determine whether to approve or deny it, notify the parent or guardian, and schedule enrollment at an educationally appropriate time in the building or attendance center of the administration's choice. Enrollment does not carry over from one school year to the next, and the parent or guardian must apply for enrollment each school year.

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

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

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

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

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

Extracurricular Sports and Activities. Students who are enrolled in a private, denominational, or parochial school may not participate in extracurricular sports and activities sponsored by the school district.

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

Exempt school students may only participate in extracurricular sports and activities if they are enrolled in at least 20 total credit hours per semester, when combining the exempt school credit hours and credit hours taken on a

part-time basis at the school district. Exempt school students are not eligible to participate in extracurricular sports and activities sponsored by the school district if they participate in any sport or activity sponsored by any other public, private, denominational, or parochial school. Any such students who desire to participate in extracurricular sports and activities at the school district must enroll in the following number of credit hours from the school district:

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

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

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

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

Adopted on: September 11, 2017
Revised on: June 15, 2026
Reviewed on: _____

5004
Option Enrollment

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

1. Definitions

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

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

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

d. Elementary School Defined. Elementary school means grades K - 5 .

e. Middle School Defined. Middle school means grades 6 - 8.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10. Late Applications and Requests for Release

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

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

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

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

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

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

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

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

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

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

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

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

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

11. Cancellation of Option.

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

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

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

12. Authority of Superintendent.

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

Adopted on: October 10, 2016
Revised on: June 15, 2026
Reviewed on: _____

5035
Student Discipline

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

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

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

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

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

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

Pre-Kindergarten through Second Grade Students

Notwithstanding any other provision of this policy, an elementary school shall not suspend a student in pre-kindergarten through second grade unless the student:

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

As an alternative to suspension, the school district may take any action authorized by law, including those provided in section 79-258.

Makeup Work for Suspended Students

Any student who is suspended must be given an opportunity to complete any classwork and homework missed during the period of suspension, including, but not limited to, examinations ("makeup work"). Any makeup work must be completed and turned in within 2 school days after completion of the suspension. This makeup guideline shall be provided to the student and a Parent at the time of suspension. Suspended students may not be required to attend the school's alternative program for expelled students in order to complete classwork or homework.

Short-Term Suspension

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

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

The following process applies to short-term suspension:

1. The Principal shall make a reasonable investigation of the facts and circumstances. Short-term suspension shall be imposed only after a

determination that the suspension is necessary to help any student, to further school purposes, or to prevent an interference with school purposes.

2. After the principal has determined that a short-term suspension is necessary, but prior to commencement of the short-term suspension, the student and the Parent will be given oral and written notice of the charges against the student. They will be advised of what the student is accused of having done, be given an explanation of the evidence the authorities have, and be given an opportunity to present evidence of the student's version of the facts.
3. Within 24 hours or such additional time as is reasonably necessary, not to exceed an additional 48 hours, following the suspension, the Principal will send a written statement to the student, and the student's Parent, describing:
    a. The student's conduct, misconduct or violation of the rule or standard;
    b. The reasons for the action taken;
    c. The actions made by the school to try to discontinue or alleviate the behavior of the student prior to considering suspension;
    d. Resources the school is able to provide or recommend to assist the student; and
    e. How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school.
4. An opportunity will be given to the student, and the student's Parent, to have a conference with the Principal ordering the short-term suspension before or at the time the student returns to school and shall document such effort in writing. The Principal shall determine who, in addition to the Parent, is to attend the conference. If no conference has been held, a Parent may submit a written request to the suspending principal before the student returns to school.
5. Students who are short-term suspended must be given the opportunity to complete classwork and homework missed during the period of suspension, including but not limited to examinations, as provided herein.

Emergency Exclusion

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

Weapons and/or Firearms

Weapons. No student may possess, handle, or transmit any weapon while on school grounds, in a school vehicle, or at any school activity or event off school grounds except as permitted by this policy. ***Definition of Weapon.*** The term "weapon" means any object, device, instrument, material, or substance which is capable of causing injury in the manner it is used or intended to be used.

Firearms. No student may bring, possess, handle or transmit a firearm on school grounds, in a school owned vehicle, or at a school activity or event off school grounds, except as permitted by this policy. ***Definition of Firearm.*** The term "firearm, as defined in 18 U.S.C. 921, means any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive, the frame or receiver of any such weapon, any firearm muffler or firearm silencer, or any destructive device (excluding an antique firearm).

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

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

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

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

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

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

Long-Term Suspension

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

Expulsion

1. **Meaning of Expulsion.** Expulsion means exclusion from attendance in all schools, grounds and activities of or within the system for a period not to exceed the remainder of the semester in which it took effect unless the misconduct occurred (a) within ten school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or (b) within ten school days prior to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year, or (c) unless the expulsion is for conduct specified in these rules or in law as permitting or requiring a longer removal, in which case the expulsion shall remain in effect for the period specified therein. Such action may be modified or terminated by the school district at any time during the expulsion period.
2. **Summer Review**. Any expulsion that will remain in effect during the first semester of the following school year will be automatically scheduled for review before the beginning of the school year. The review will be conducted by the hearing officer who conducted the initial expulsion hearing, or a hearing officer appointed by the Superintendent in the event no hearing was previously held or the initial hearing officer is no longer available or willing to serve, after the hearing officer has given notice of the review to the student and the student's Parent. This review shall be limited to newly discovered evidence or evidence of

changes in the student's circumstances occurring since the original hearing. This review may lead to a recommendation by the hearing officer that the student be readmitted for the upcoming school year. If the school board or board of education or a committee of such board took the final action to expel the student, the student may be readmitted only by action of the board. Otherwise the student may be readmitted by action of the Superintendent.

3. **Suspension of Enforcement of an Expulsion**: Enforcement of an expulsion action may be suspended (i.e., "stayed") for a period of not more than one full semester in addition to the balance of the semester in which the expulsion takes effect, and as a condition of such suspended action, the student may be assigned to a school, class, or program/plan and to such other consequences which the school district deems appropriate.
4. **Alternative School or Pre-expulsion Procedures.** The school shall either provide an alternative school, class or educational program for expelled students, or shall follow the pre-expulsion procedures outlined in NEB. REV. STAT. 79-266.
5. **Conclusion of Expulsion.** At the conclusion of an expulsion, the school district will reinstate the student and accept nonduplicative, grade-appropriate credits earned by the student during the term of expulsion from any Nebraska accredited institution or institution accredited by one of the six regional accrediting bodies in the United States.

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

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

1. Use of violence, force, coercion, threat, intimidation, or similar conduct in a manner that constitutes a substantial interference with school purposes. The board has determined that the use of synthetic media such as deepfakes may constitute "similar conduct";
2. Willfully causing or attempting to cause substantial damage to property, stealing or attempting to steal property of substantial value, or repeated damage or theft involving property;
3. Causing or attempting to cause personal injury to a school employee, to a school volunteer, or to any student. Personal injury caused by

accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect some other person shall not constitute a violation of this subdivision;

4. Threatening or intimidating any student for the purpose of or with the intent of obtaining money or anything of value from such student;
5. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a weapon (*see also board policy on weapons and firearms*);
6. Engaging in the unlawful possession, selling, dispensing, or use of a controlled substance or an imitation controlled substance, as defined in section 28-401, a substance represented to be a controlled substance, or alcoholic liquor as defined in section 53-103.02 or being under the influence of a controlled substance or alcoholic liquor (*note: the term "under the influence" for school purposes has a less strict meaning than it does under criminal law; for school purposes, the term means any level of impairment and includes even the odor of alcohol on the breath or person of a student; also, it includes being impaired by reason of the abuse of any material used as a stimulant*);
7. Public indecency as defined in section 28-806, except that this prohibition shall apply only to students at least twelve years of age but less than nineteen years of age;
8. Engaging in bullying as defined in section 79-2,137 and in these policies;
9. Sexually assaulting or attempting to sexually assault any person if a complaint has been filed by a prosecutor in a court of competent jurisdiction alleging that the student has sexually assaulted or attempted to sexually assault any person, including sexual assaults or attempted sexual assaults which occur off school grounds not at a school function, activity, or event. For purposes of this subdivision, sexual assault means sexual assault in the first degree as defined in section 28-319, sexual assault in the second degree as defined in section 28-320, sexual assault of a child in the second or third degree as defined in section 28-320.01, or sexual assault of a child in the first degree as defined in section 28-319.01, as such sections now provide or may hereafter from time to time be amended;
10. Engaging in any other activity forbidden by the laws of the State of Nebraska which activity constitutes a danger to other students or interferes with school purposes; or
11. A repeated violation of any of the following rules if such violations constitute a substantial interference with school purposes:
    a. The use of language, written or oral, or conduct, including gestures, which is profane or abusive to students or staff members. Profane or abusive language or conduct includes, but is not limited to, that which is commonly understood and intended

to be derogatory toward a group or individual based upon race, gender, national origin, or religion;

b. Dressing or grooming in a manner which violates the school district's dress code and/or is dangerous to the student's health and safety, a danger to the health and safety of others, or which is disruptive, distracting or indecent to the extent that it interferes with the learning and educational process;
c. Violating school bus rules as set by the school district or district staff;
d. Possessing, using, selling, or dispensing tobacco, drug paraphernalia, an electronic nicotine delivery system, or a tobacco imitation substance or packaging, regardless of form, including cigars, cigarettes, chewing tobacco, and any other form of tobacco, tobacco derivative product or imitation or electronic cigarettes, vapor pens, etc.;
e. Possessing, using, selling, or dispensing any drug paraphernalia or imitation of a controlled substance regardless of whether the actual substance possessed is a controlled substance by Nebraska law;
f. Possession of pornography, including creation, possession, dissemination, accessing, sale, or any other use of synthetic media, such as deepfakes;
g. Sexting or the possession of sexting images (a combination of sex and texting - the act of sending sexually explicit messages or photos electronically), including creation, possession, dissemination, accessing, sale, or any other use of synthetic media, such as deepfakes;
h. Engaging in hazing, defined as any activity expected of someone joining a group, team, or activity that humiliates, degrades or risks emotional and/or physical harm, regardless of the person's willingness to participate. Hazing activities are generally considered to be: physically abusive, hazardous, and/or sexually violating and include but are not limited to the following: personal servitude; sleep deprivation and restrictions on personal hygiene; yelling, swearing and insulting new members/rookies; being forced to wear embarrassing or humiliating attire in public; consumption of vile substances or smearing of such on one's skin; branding; physical beatings; binge drinking and drinking games; sexual simulation and sexual assault;
i. Bullying which shall include cyberbullying, defined as the use of the internet, including but not limited to social networking sites such as Facebook, cell phones or other devices to send, post or text message images and material intended to hurt or embarrass another person. This may include, but is not limited to; continuing

to send e-mail to someone who has said they want no further contact with the sender; sending or posting threats, sexual remarks or pejorative labels (i.e., hate speech); ganging up on victims by making them the subject of ridicule in forums, and posting false statements as fact intended to humiliate the victim; disclosure of personal data, such as the victim's real name, address, or school at websites or forums; posing as the identity of the victim for the purpose of publishing material in their name that defames or ridicules them; sending threatening and harassing text, instant messages or emails to the victims; and posting or sending rumors or gossip to instigate others to dislike and gang up on the target;

j. Violations of the district's acceptable computer use policy;
k. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a simulated or "look-a-like" weapon;
l. Using any object to simulate possession of a weapon;
m. Knowingly making a false statement or knowingly submitting false information during the Title IX grievance process or any other school investigation or making a materially false statement in bad faith in the course of a Title IX grievance proceeding or any other school investigation;
n. Violation of the school's audio and video recording policy; and
o. Any other violation of any board policy, handbook provision, or rule or regulation established by a school district staff member pursuant to authority delegated by the board.

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

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

1. The decision to recommend discipline shall be made within two school days after learning of the alleged student misconduct. On the date of the decision to discipline, the Principal shall file with the Superintendent a written charge and a summary of the evidence supporting such charge.
2. The Principal shall serve the student and the student's Parent with a written notice by registered or certified mail or personal service within two school days of the date of the decision to recommend long-term suspension or expulsion. The notice shall include the following:

a. The rule or standard of conduct allegedly violated and the acts of the student alleged to constitute a cause for long-term suspension, expulsion, or mandatory reassignment, including a summary of the evidence to be presented against the student;
b. The penalty, if any, which the principal has recommended in the charge and any other penalty to which the student may be subject;
c. Resources the school is able to provide or recommend to assist the student;
d. How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school;
e. A statement that, before long-term suspension, expulsion, or mandatory reassignment can be invoked, the student has a right to a hearing, upon request, and that if the student is suspended pending the outcome of the hearing, the student may complete classwork and homework, including, but not limited to, examinations, missed during the period of suspension pursuant to district guidelines which shall not require the student to attend the school district's alternative programs for expelled students in order to complete classwork or;
f. A description of the hearing procedures provided by the act, along with procedures for appealing any decision rendered at the hearing;
g. A statement that the principal, legal counsel for the school, the student, the student's Parent, or the student's representative has the right (i) to examine the student's academic and disciplinary records and any affidavits to be used at the hearing concerning the alleged misconduct and (ii) to know the identity of the witnesses to appear at the hearing and the substance of their testimony; and
h. A form on which the student, the student's Parent may request a hearing, to be signed by such parties and delivered to the principal or superintendent in person or by registered or certified mail to the address provided on the form.

3. When a notice of intent to discipline a student by long-term suspension, expulsion, or mandatory reassignment is filed with the superintendent, the student may be suspended by the principal until the date the long-term suspension, expulsion, or mandatory reassignment takes effect, if the principal determines that the student must be suspended immediately to prevent or substantially reduce the risk of (a) interference with an educational function or school purpose or (b) a

personal injury to the student himself or herself, other students, school employees, or school volunteers.

4. Nothing in this policy shall preclude the student, the student's Parent, or representative from discussing and settling the matter with appropriate school personnel prior to the time the long-term suspension, expulsion, or mandatory reassignment takes effect.
5. If a hearing is requested within five days after receipt of the notice, the Superintendent shall recommend appointment of a hearing examiner within two school days after receipt of the hearing request. The student or the student's Parent may request designation of a hearing examiner other than the hearing examiner recommended by the superintendent if notice of the request is given to the superintendent within two school days after receipt of the superintendent's recommended appointment. Upon receiving such request, the superintendent must provide one alternative hearing examiner who is not an employee of the school district or otherwise currently under contract with the school district and whose impartiality may not otherwise be reasonably questioned. The student or the student's Parent must, within five school days, select a hearing examiner to conduct the hearing who was recommended or provided as an alternative hearing examiner, and shall notify the superintendent in writing of the selection. The superintendent must appoint the selected hearing examiner upon receipt of such notice.
6. The hearing examiner must, within two school days after being appointed, give written notice to the principal, the student, and the student's Parent of the time and place for the hearing.
7. The hearing shall be held within a period of five school days after appointment of the hearing examiner, but such time may be changed by the hearing examiner for good cause with consent of the parties. No hearing shall be held upon less than two school days' actual notice to the principal, the student, and the student's Parent, except with the consent of all the parties.
8. The principal or legal counsel for the school, the student, the student's Parent, or representative have the right to receive a copy of all records and written statements referred to in the Student Discipline Act as well as the statement of any witness in the possession of the school board or board of education no later than forty-eight hours prior to the hearing.
9. If a hearing is requested more than five school days following the receipt of the written notice, but not more than thirty calendar days after receipt, the Superintendent shall appoint a hearing examiner. The hearing will be held according to the requirements of section 79-269. The student shall be entitled to a hearing but the consequence imposed may continue in effect pending final determination.

10. If a request for hearing is not received within thirty calendar days following the mailing or delivery of the written notice, the student shall not be entitled to a hearing.

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

Reporting Requirement to Law Enforcement

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

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

Adopted on: June 11, 2018
Revised on: June 15, 2026
Reviewed on: _____

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

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

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

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

Adopted on: July 12, 2018
Revised on: June 15, 2026
Reviewed on: _____

5001
Compulsory Attendance and Excessive Absenteeism

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

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

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

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

Discontinuing Enrollment – 5 Year Old Students
The person seeking to discontinue the enrollment of a student who will not reach six years of age prior to January 1 of the current school year shall submit a signed, written request to the superintendent using the form which is attached to this policy. The school district may request written verification or documentation that the person signing the form has legal or actual charge or control of the student. The school district shall discontinue the enrollment of any student who satisfies these requirements. Any student whose enrollment is discontinued under this subsection shall not be eligible to reenroll in this school district until the beginning of the following school year unless otherwise required by law.

Discontinuing Enrollment – 16 and 17 Year Old Students
Only children who are at least 16 years of age may be disenrolled from the district. The person seeking to discontinue the child's enrollment shall submit a signed, written request and submit it to the superintendent using the form which is attached to this policy. The district will follow the procedures outlined on the attached form in considering requests to disenroll.

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

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

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

Excused Absences – Physical or Mental Illness
Absences shall be excused by a parent, guardian, or educational decision maker, as defined in section 79-530, of the child for physical or mental illness and as documented by a credentialed health professional, provided the documentation supports such absence. In the instance of chronic illness, documentation shall be reviewed each semester.

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

1. Severe weather granted by administration
2. Medical appointments for the student when a doctor's note is provided
3. Death or serious illness of the student's family member
4. Attending a funeral, wedding or graduation granted by administration
5. Appearance at court or for other legal matters or having to attend the department of motor vehicles.
6. Observance of religious holidays of the student's own faith
7. College planning visits granted by administration through the guidance counselor.
8. Occurrences when students must remain home to help with the family business or operation that are granted by administration.

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

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

Adopted on: September 11, 2017
Revised on: June 15, 2026
Reviewed on: June 15, 2026

6009
Grade Placement and Academic Credits of Transfer Students

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

Transfer from an Accredited School District

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

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

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

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

Transfer From a Non-Accredited School

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

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

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

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

Multiple Enrollments and Re-enrollments In the Same Semester

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

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

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

Placement of International Students.

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

Graduation Requirements

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

Adopted on: October 8, 2018
Revised on: June 15, 2026
Reviewed on: _____

6038
Student Use of AI Tools

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

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

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

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

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

3. Students may never use AI Tools to:

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

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

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

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

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

Adopted on: June 12, 2023
Revised on: June 15, 2026
Reviewed on: _____

6046
Right to Access to School Library Materials

Definitions. As used in this policy,

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

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

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

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

Adopted on: June 15, 2026
Revised on: _____
Reviewed on: _____

Karen A. Haase *NE, SD, IA, WY*
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Bobby Truhe *NE, SD*
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Sara Hento *NE, SD*
Shari Russell, Paralegal

M E M O R A N D U M

To: KSB Policy Service Subscribers

From: KSB School Law

Date: May 28, 2025

Re: Annual Policy Updates

It's time for the 2025 KSB School Law policy updates. Below, we discuss the policy changes, the changes to our standard forms, and some issues raised by certain laws that do not necessarily require a policy change but present new obligations or things to keep in mind as you enter the 2025-26 school year. We have broken these down into 3 sections: "Policy Changes;" "Forms Changes;" and "Other Issues to Consider."

Please keep in mind that most approved bills go into effect three months after the legislature adjourns. This year the Unicameral is currently scheduled to adjourn sine die on June 9, so the effective date of most bills will be September 9, 2025. However, if a bill has a specific effective date or an emergency clause, it goes into effect on the stated date or when passed and approved according to law. That also means there could be some new bills approved after the release of these updates which will require us to supplement the updates. There are also a handful of bills that passed in previous sessions but go into effect for the upcoming 2025-26 school year.

To assist subscribers in implementing these policy changes and the other considerations laid out in this Memo, **KSB will hold a webinar on Monday,**

June 2, 2025, at 9:00 a.m. Central Time. In the webinar, we will give a brief overview of the changes and then answer questions from attendees regarding the policies and other considerations. We will also record the webinar and post it in the KSB School Law portal in the Policy Updates section. Please contact us if you have any additional questions about the policy updates or portal.

Policy Changes

REVISION OF POLICY 1002: CREATION, AMENDMENT AND DISTRIBUTION OF POLICIES

As the list of required policies, reviews, reapprovals, and hearings grows, we eliminated the list from this policy so it did not need to change so often. Instead, we will continue to update and provide subscribers with the Annual Notices, Hearings, Reviews, and Trainings document that is released with the policy updates each year. There is no requirement to list these obligations inside of a policy.

This change is required, unless you want to continue maintaining the list of requirements in this policy.

REVISION OF POLICY 2006: COMPLAINT PROCEDURE

We made just a couple of tweaks to this policy to remove references to the Biden Administration Title IX rules, which are no longer in effect.

This change is required.

REVISION OF POLICY 3003: BIDDING FOR CONSTRUCTION, REMODELING, REPAIR, or SITE IMPROVEMENT

School districts are generally prohibited from engaging "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" a licensed Nebraska architect or professional engineer. However, the law provides an exception to this requirement when the "contemplated expenditures for the complete project" are below a certain dollar amount. In July 2024, the Nebraska Board of Engineers and

Architects increased this exemption from $119,000 to $144,000. Our recommended changes to Policy 3003 reflect this higher dollar amount for the projects that are exempt from the mandate to engage a licensed Nebraska architect or professional engineer.

This change is required.

REVISION OF POLICY 3004.1: FISCAL MANAGEMENT FOR PURCHASING AND PROCUREMENT USING FEDERAL FUNDS

During our regular review of policies, we noticed a citation was partially removed from Section G Allowability of Costs. This citation has been corrected.

This change is required.

REVISION OF POLICY 3023: RECORD MANAGEMENT AND RETENTION

During some federal fund audits, the auditors recommended adding a provision to this policy to address the retention of federal award records. We have added such a provision to the policy.

This change is required.

REVISION OF POLICY 3026: HANDBOOKS

We have updated this policy to reflect how changes to the handbooks operate. We've included the one sentence that was in policy 5034, and 5034 has now been eliminated. We made a few other tweaks that hopefully will clarify the handbook updating process, especially as new legal interpretations and guidance seem to be coming out daily.

Administration is permitted to make changes without board approval unless it is required by law or conflicts with a policy. Administration is also permitted to make changes (whether or not requiring board approval) and provide notice to affected individuals by just sharing the amendment and not resharing the full handbook, unless required by law. For example, if you add a new student conduct rule to the handbooks and intend for that to be used for discipline, under the Student Discipline Act the "board" would have to

approve that rule, and both students and parents must be provided notice prior to it being implemented. However, you wouldn't have to reprint or reshare the entire handbook. You could just provide the amended section or provision.

This change is required.

REVISION OF POLICY 3036: PURCHASING (CREDIT) CARD PROGRAM

This policy change eliminates an inappropriate reference to a nonexistent reimbursement.

This change is required.

REVISION OF POLICY 3043: DESIGN-BUILD CONTRACTS

One of the legal requirements for school districts using the design-build project delivery system for school construction projects is for the school district to hire a performance-criteria developer (PCD), a licensed Nebraska architect or professional engineer. For projects with a cost of $896,000 or below, the timeframe and procedures for selecting and hiring the PCD can be shortened and simplified. The proposed revisions to this policy reflect that alternative. While updating this policy, we have also included changes in the organization of the policy and reformatting.

This change is required.

REVISION OF POLICY 3047: DATA BREACH RESPONSE

We have amended this policy in light of the PowerSchool data breach this past year. The amendment provides that the district's data directory will include a list of approved vendors and contractors to ensure that information exists in a consolidated format. Additionally, as part of the incident response plan, this policy change encourages contacting an insurance provider as part of a school district's response.

Note that the first section of this policy requires you (or your tech coordinator) to keep an updated list of computing devices, software, vendors with access to personally identifiable information and staff members'

usernames and passwords for any district software. The PowerSchool data breach is also a good reminder to be sure that this information is updated and that you know where to find it in the event of a breach.

This change is highly recommended.

REVISION OF POLICY 3057: TITLE IX

Death, taxes, and Title IX policy updates. These are the constants in life.

As many of you are aware, the Biden administration issued regulations in 2024 that necessitated updates to this policy. The updates also allowed for more streamlined investigations but expanded definitions of sex discrimination. However, a federal court vacated the 2024 updates in their entirety. The new White House has stated its belief that the regulations from 2020 are still in effect.

As a result of these changes, KSB is once again recommending a policy change.

Option 1 is a significantly pared-down version of the 2020 policy, which maintains the required substance in a simplified version. We have also improved this policy based on our five years of experience addressing Title IX complaints under the framework instituted by the previous Trump administration. We believe this policy would satisfy any requirements required by a Trump-led Office of Civil Rights.

Option 2 is a more aggressive option. This version is based on a close reading of the court decision that struck down the 2024 regulations, part of which rested on a rationale that vacating the 2024 rule would "'cause a return to the status quo' that existed for more than 50 years prior to its effective date." KSB believes the basis for this recent decision suggests that the 2020 regulations contain similar flaws. Thus, this policy focuses on the clear mandate laid out in federal statute and court decisions that require public school districts to respond to allegations of sexual harassment in their education programs and activities promptly and in a way that is not deliberately indifferent. This option is no less rigorous in requiring schools to be responsive, but it is less detailed and proscriptive in the granular procedures dictating *how* schools respond. This option allows for maximum flexibility in investigations, in exchange for undertaking some risk that the

procedures that the school district employees may not strictly comply with a hyper-technical reading of the 2020 regulations.

We will have additional Title IX guidance and forms available on the portal based on the option your board elects to assist your Title IX team comply with your board's choice.

One of these policies is required. Please note that your handbooks must include the version of this policy that your board selects (and our handbook redlines will have a prompt for adding the policy option your board chose as you update them).

REVISION OF POLICY 4051: STAFF AND DISTRICT SOCIAL MEDIA USE

The last time we reviewed this policy, X was called Twitter. In light of the changes in the social media landscape and recent court cases addressing official government accounts, it's time for some updates.

We have proposed a host of relatively small and simple tweaks, but they are important. For example, we have added more detail, differentiating between personal and school-owned accounts. We've clarified staff use of social media for instructional purposes. We address "tagging," where the school accounts are tagged or mentioned in outside posts to increase traffic to the post.

We have also updated the relevant rules for deleting comments, blocking posts and users, and banning outside users on school-owned accounts. It's important to note that this policy has always prohibited school-owned accounts from having comments "on" unless approved by the superintendent. When you enable comments, you take the bitter with the sweet. If you have not been following that part of the policy, now is a good time to review your practices and expectations for staff administering these accounts. If your practices differ from the policy, you should either change those or work with us to change the policy. There has been a lot of recent court action on the First Amendment rights of users interacting with individual school official accounts, like board members, and school-owned accounts operated by school employees.

These changes are required.

REVISION OF POLICY 4057: SUPERINTENDENT EVALUATION

We have amended this policy to eliminate the provision that required the superintendent evaluation to occur at a board meeting. You may still evaluate the superintendent at a board meeting if you wish, but now you may also conduct the evaluation with the board president and superintendent, with a committee of the board and superintendent, or any other way you deem appropriate.

Note that if your board decides to conduct the evaluation outside of a board meeting, you should review your superintendent contract, as well.

This change is highly recommended.

REVISION OF POLICY 4059: BEHAVIORAL AND MENTAL HEALTH TRAINING

We have revised this policy to remove the requirement that the training be at least one hour. Now, the length of the training is "a reasonable amount as determined by the school board." We have also added the statutory list of topics that may be covered in the training.

This change is required.

REVISION OF POLICY 5001: COMPULSORY ATTENDANCE AND EXCESSIVE ABSENTEEISM - TRADITIONAL APPROACH

This policy has been revised to provide clearer procedures for the Attendance Officer to follow in responding to excessive absenteeism. The policy previously referred to external procedures that were inconsistently developed and adopted.

This change is required.

REVISION OF POLICY 5015: PROTECTION OF PUPIL RIGHTS AND POLICY 5018: PARENT INVOLVEMENT IN EDUCATION PRACTICES

During the 2024 session, the Unicameral amended sections 79-530 through 79-533 through LB 71 to give parents, guardians, and educational decisionmakers greater access to information about and involvement in educational practices. Those changes are reflected in this policy. Additionally, the current Unicameral again amended section 79-532 through LB 428 to add various requirements related to surveys administered by the school. These changes include allowing parents to obtain copies of the surveys through various methods as well as the ability to exempt their children from participating in the surveys.

This policy must be adopted by July 1, 2025. The policy must be developed with parental input from parents, guardians, and educational decisionmakers. It must be the subject of a public hearing before the school board before adoption by the board. As previously required, the policy must be reviewed annually and either altered and adopted as altered or reaffirmed by the board following a public hearing. Any public hearing must include a reasonable opportunity for public comments.

The school district must make the policy accessible on the school district's website by August 1, 2025. The policy must be accessible by a "prominently displayed" link on the website. If the policy is altered, the new version of the policy shall be made accessible within a reasonable time thereafter.

Finally, the school district must continue to comply with the PPRA survey requirements. This means schools must comply with Policy 5015 (federal law requirements) and Policy 5018 (state law requirements) when administering surveys.

This change is required.

REVISION OF POLICY 5016: STUDENT RECORDS

The introductory paragraph of this policy clarifies that "student records" generally do not include transitory communications such as emails, text messages, handwritten notes between school and home, and similar items. These types of communications are not typically maintained by the district.

Following that introduction, the policy presents three different options for the board to consider regarding what types of records the district will officially "maintain." Recently, we have seen a noticeable increase in requests from parents asking for complete copies of their children's student records. At the same time, the rise in digital communication has complicated decisions about whether emails and text messages should be included in those records.

To address this, we have added a consistent reminder in each of the three options regarding what it means for the district to "maintain" a record. This serves as a clarification for both parents and school officials that, regardless of which option the board selects, the general rule excluding most emails and texts from the definition of "student records" still applies.

This change is highly recommended.

REVISION OF POLICY 5031: STUDENT APPEARANCE

Section 79-2,158 requires each school district to adopt a written dress code and grooming policy to be implemented at the start of the 2025-26 school year that is consistent with the model policy developed by the State Department of Education. We've revised our policy to be consistent with the Department's model policy (don't shoot the messengers), though hopefully a bit more concise.

This change is required.

ELIMINATION OF POLICY 5034: HANDBOOKS NOW "INTENTIONALLY LEFT BLANK"

The policy has been combined into policy 3026 and is now eliminated.

This change is required.

REVIEW OF POLICY 6025: STUDENT CELL PHONE AND OTHER ELECTRONIC DEVICES

LB 140 requires schools to have policies prohibiting the use of cell phones and other electronic devices while at school or attending a "school instructional function." Of course, that term is not defined. We assume they are talking about field trips and other off-site curricular activities, not extracurricular activities.

However, the bill also allows boards and administrators to permit use of cell phones when "determined appropriate." So you "shall" have a ban but may deem any use appropriate. Consequently, we have not proposed any changes to policy 6025, because all of those options remain lawful.

As a result, we believe some schools will keep their current policy in place heading into 25-26. Here's the issue. LB 140 says, "The development of the policy shall include stakeholder participation to ensure that such policies are responsive to the unique needs and desires of students, parents, and educators in each community." It's unclear what that means if you already have a policy in place that was approved at a public meeting. The law does not require the formation of a committee or that you prospectively seek input now. It ties that input to the "development" of a policy, not any future amendment.

Here's our opinion on your options. If you solicited stakeholder feedback when developing your policy initially, or if staff, students, and parents provided input voluntarily at that time, we believe it would be lawful to simply move forward without seeking additional feedback or even reapproving the policy you have in place. For example, we know some schools conducted a stakeholder survey or invited stakeholders to board meetings if they had input when creating the policy. We believe that is sufficient to meet the requirements of LB 140.

If you did *not* receive stakeholder feedback initially, you have two choices. First, you could intentionally reach out for feedback in some way now, such as via survey, ad hoc working group, or to specific individuals whose input you think would be helpful. After obtaining that feedback, you could then reapprove the policy as it exists or with any amendments you see fit. We're happy to help with those. Second, you could take the slightly more aggressive approach that, because the policy was approved at a duly noticed

public board meeting with the policy on the agenda, stakeholders had an opportunity for feedback at that time. In our view, this is as much a political question as a legal one.

The bill also has 5 listed exceptions that schools must make to any restrictions on cell phone and device use. They are not required to be in the policy. Some of the exceptions we already include in our 4 policy options, such as use by a student when deemed necessary because of a disability accommodation, like a student with diabetes who uses a phone to monitor their levels.

One particular exception that could prove tricky permits students to use cell phones regardless of the strength of the school's ban in cases of "emergencies and perceived threats of danger." Of course, those terms are not defined, nor is it clear who decides what constitutes an emergency or threat. We have elected not to bring attention to this exception for fear that every student and parent will argue that the exception applies to them. You may see other policies throughout the state that list all of these exceptions, so we wanted to let you know it does exist and explain our rationale for not suggesting changes to our current policy options.

No changes required, but you must consider whether you met the requirement to obtain stakeholder input when your policy was developed.

REVISION OF POLICY 6031: EMERGENCY EXCLUSION

The policy had a discrepancy in the hearing request section. We aligned those timelines, which are already shortened to comply with the expedited hearing obligations under the emergency exclusion statute.

This change is required.

REVISION OF POLICY 6034: CONCUSSION AWARENESS

The policy requires updating to remove specific references to guidances and training that have since been updated. Review the approved trainings from DHHS and the NDE Brain Injury Support page for all updated materials.

This change is required.

NEW POLICY 6044: PARTICIPATION AND ASSIGNMENT OF ATHLETIC TEAMS

LB 89 establishes the Stand with Women Act. Originally, the bill would have required schools to designate locker rooms, bathrooms, and athletic teams based on sex as male, female, or coed. As the bill progressed, it was amended to include only requirements for designating athletic teams and limiting participation in athletics based on sex. The law defines sex in terms of reproductive organs and functions. The law also requires every school to have a policy implementing the new requirements.

There are a few other items to note. While the bill eliminated explicit provisions for bathrooms and locker rooms, it does require the policy to address the "conduct of visitors and the public." We are not sure what that means, because there is no explanation in the bill. We assume that is a nod of deference to existing policies and practices as it relates to things like restrooms that patrons and visitors can use when on school grounds. For that reason, we have simply said all visitors and members of the public shall comply with existing policies and law.

This policy is required *if LB 89 becomes law*.

NEW POLICY 6045: BEHAVIORAL INTERVENTION

Section 79-262.01 requires school districts to develop and adopt a policy consistent with or comparable to the model policy developed by the State Department of Education. We went with "comparable to" and tried to draft a policy that won't be too onerous compared to common and best practices we've seen prevalent across the state.

This policy is required.

Form Changes

Public Participation Rules for Public Comment

We've updated these rules slightly in light of some recent court decisions regarding public comment at school board meetings. However, the changes are not major. Recently, the Nebraska Attorney General's office representatives have shared informally that they believe public comment at board meetings can be limited to items on the board's agenda. We do have some concerns about that informal guidance in light of published decisions that say the opposite, but if your board is interested in exploring that limitation, give one of us a call to talk through that option.

Application for Employment

We reviewed LB 144 and determined that no changes to the employment application form are required. LB 144 revised the definition of spouse of a veteran and added language regarding the preference eligibility for the spouse of a service member. As such, we recommend reviewing the statutory standard and definition if you receive an application indicating veteran preference.

Title IX

For schools selection Option 1 for their Title IX policy, we will have updated forms and refresher training available this summer. In the meantime, if you receive a Title IX complaint prior to the start of next school year, give us a call to talk through your response options regardless of the policy you chose.

Other Issues To Consider

LB 306

Apparently, this bill has 9 lives. On May 21, it appeared dead. On May 22, it was revived. We will continue to monitor it along with any amendments. When AM1440 was discussed on May 21, only the LB 550 (religious instruction) section seemed to implicate a policy change. Even then, it said a school "may" adopt a policy. We simply don't yet know if this bill and any others amended into it will pass, or if the wording will remain the same. The

sections on funding 3 weeks of FMLA leave and restrictions on superintendent employment, for example, would not require policy changes but would require schools to consider their responses to those new provisions.

LB 390: Parent Right to Access School Library Materials

LB 390 (approved by the Governor on April 14, 2025) requires each school board of a public school district to adopt a policy relating to access by a parent, guardian, or educational decisionmaker to certain school library information. The new policy will provide parents, guardians, and educational decisionmakers the right to access a catalog of all books in the school district's library and the right to receive certain notifications when their student checks out a library book.

The deadline for adopting this policy is "for implementation at the beginning of the 2026-27 school year." We will provide you our recommended policy that complies with LB 390 with our 2026 annual updates.

LB 457: ANAPHYLAXIS POLICIES

LB 457 directs the Department of Health and Human Services, in consultation with the State Department of Education, to develop model anaphylaxis policies available for use in school districts and licensed child care programs setting forth guidelines and procedures to be followed for the prevention of anaphylaxis and during a medical emergency resulting from anaphylaxis.

On or before July 1, 2026, each school district must adopt a written policy to address incidents of anaphylaxis involving students at school. A school board may use the model policy mentioned above as a guide. The policy must not conflict with or hinder the implementation of an individualized anaphylaxis plan of a student and must be consistent with section 79-224 relating to self-management by a student.

Next year, we will review the policy developed by NDHHS and NDE and determine if we will revise Policy 5053 - Self-Management of Diabetes or Asthma/Anaphylaxis.

FAIR Leave Act (Modifying FMLA)

Under the FMLA, if both spouses work for the same employer, they are required to split the (up to) 12 weeks FMLA leave for things like bonding time with a newborn or adopted child or to care for a family member with a serious health condition. The "FAIR Leave Act" introduced in the House would eliminate this restriction. For example, if you employ two teachers who have a newborn, both would be permitted to take up to 12 weeks for bonding time. This bill is separate from what's happening with paid leave in the Unicameral. We will monitor the bill and provide updates, including an updated policy, if it advances.

Children's Online Privacy Protection Rule (COPPA) 2.0

The Federal Trade Commission's 2025 proposed amendments to the Children's Online Privacy Protection Rule (COPPA), AKA "COPPA 2.0," aim to modernize protections for children under 13 based on the changes in the tech world which have occurred since the last amendments to COPPA in 2013. The amendments take effect June 23, 2025. To note, while these amendments do not directly apply to schools, they may impact how schools interact with EdTech companies who provide classroom technologies, resources, and apps.

In the 2024 Notice of Proposed Rulemaking, the FTC proposed codifying a school authorization exception to parental consent and also new definitions of "school" and "school-authorized education purpose." However, in the Final Rule, the FTC chose not to finalize these EdTech-specific amendments which would impact schools. With the possibility of amendments to FERPA in the future, the Commission decided to wait to change any language regarding EdTech and schools within COPPA 2.0. For our schools, this means that the existing interpretation, where schools may consent on behalf of parents for the use of EdTech tools, so long as the information is used exclusively for educational purposes and not for commercial gain, remains in effect. Schools will also see enhanced notices from EdTech companies regarding how data is collected and utilized by these companies. We encourage you to review the notices received.

Because schools utilize technology and software that record a child's voice (e.g., speech to text), one of the new exceptions to parental consent requirements found in COPPA 2.0 is helpful. It allows operators to collect audio files containing a child's voice and no other personal information solely to respond to a child's specific request, provided the file is not used for any other purpose, is not disclosed, and is deleted immediately. Other finalized

revisions include reinforced data minimization standards, which limit the use of persistent identifiers and restrict data collection. The definition of "personal information" has been expanded to include biometric identifiers such as facial recognition data, voiceprints, and fingerprints. Once the law is finalized, we will blog about any specific guidance the FTC may release regarding EdTech and parental consent. If you would like light reading materials to lull you to sleep, the proposed commentary and rule is available here.

KSB Superintendent Evaluation Platform

We are also pleased to announce that the KSB Superintendent Evaluation Platform is now live and available for use. This platform was designed specifically to align with Nebraska law and best practices, offering boards a streamlined, legally sound, and customizable way to conduct superintendent evaluations. Subscribers will be able to access the platform through the KSB portal. We have a summary of the platform's features and a short video about it available here. If you have questions about getting started or would like more information, please don't hesitate to reach out.

CONCLUSION

It is all too easy to adopt policies that look good but that do not actually reflect how the school operates or assist the school in accomplishing its goals. Every year we stress that it is very important to us to give you a working, useful set of policies and a continuing ***policy service***. For our Complete Service subscribers, there is no additional charge for revisions to our policies or consultation about them. Please don't hesitate to contact any of us with questions about the updates or other policies. Our group e-mail address is ksb@ksbschoollaw.com.

Administrative Report – June 2026

Agenda Items:

4. First payment of the gym project out of the Special Building Fund to Hackel Construction. The first payment of the building project is due. I will keep you posted with the weekly emails that are sent my way. ***I recommend approval.***

8. Designate Chris Kuncl as Authorized Representative of District
Required annual action to designate superintendent as authorized representative. ***I recommend approval.***

9. Amended Contract for Mr. Mike Kvanvig- The amended contract would put Mr. Kvanvig on the same amount of days as Mr. Mauler and both would be done with their duties on June `1 and start their duties on August 1. That is the only change in the contract ***I recommend approval.***

10. Discuss, consider and take all necessary action to accept the bid for our 2026 school audit through MJK, CPA PC. We solicited bids from 3 different auditors, Mitchell Inman, Nicole Anderson, and Melissa Kramer. MJK which is Melissa Kramer came in with the bid of $10,000 while Anderson declined due to lack of human capital and Mitchell Inman bid $11,500. Melissa has been a part of our audit team for as long as I have been in Mullen working for Niedhart and then last year subcontracting for Inman. ***I recommend approval***

11-14. Policy updates from KSB School Law-Please check out the memo that was sent out via email and also attached to board reports. ***I recommend approval***

Non-Agenda Items

Summer is off to a great start and the cleaning, reorganization of materials, and upgrades have been going awesome. I think Tyler, Kelley, Tye, Hunter and Emmy have been working hard and have done a great job.

The building project is coming along and I have been sending out weekly updates via email that are sent to me by Hackel Construction. There have been a few change orders that were initiated. The biggest one was moving the electrical from the middle of the infill to the panel by the locker rooms. We have saved some funding on insurance and some funding on doors. Time will tell if the project eventually evens out or costs us a bit more that the original bid.

Karen A. Haase NE, SD, IA, WY, KS
Steve Williams NE, SD
Bobby Truhe NE, SD
Coady H. Pruett NE, CO, SD, KS
Jordan Johnson NE, WY, NE

Tyler Coverdale SD
Sara Hento NE, SD
Amanda Dabney NE, WY
Shari Russell, Paralegal

M E M O R A N D U M

To: KSB Policy Service Subscribers

From: KSB School Law

Date: May 26, 2026

Re: Annual Policy Updates

It's time for the 2026 KSB School Law policy updates. Below, we discuss the policy changes, the changes to our standard forms, and some issues raised by certain laws that do not require a policy change but present new obligations or information to know. As usual, we have broken these down into 3 sections: "Policy Changes;" "Forms Changes;" and "Other Issues to Consider."

Please keep in mind that most approved bills go into effect 3 months after the legislature adjourns. This year the Unicameral adjourned sine die on April 17, so the effective date of most bills will be July 17, 2026. If a bill has a specific effective date or an emergency clause, we'll note that. There are also a few bills that passed in previous sessions but go into effect this summer or for the 2026-27 school year. We'll note those, too.

To assist subscribers in implementing these changes and the other considerations laid out in this Memo, **KSB will hold a webinar on Monday, June 2, 2026, at 9:00 a.m. Central Time**. The link to join us live is here. In the webinar, we will give a brief overview of the changes and then answer questions from attendees regarding the policies, forms, and other items noted. *We will also record the webinar and post it in the KSB School Law portal in the Policy Updates section*. Please contact us if you have any additional questions about the policy updates or portal.

Policy Changes

REVISION OF POLICY 2008: MEETINGS

LB 596 eliminates the requirement to publish notice of meetings in a newspaper. Instead, the board selects the method. We *strongly encourage* all schools to provide official notice on the school's website. You can provide information about meetings in other ways, such as on social media or in your local paper, but this should be voluntary. The law requires your selected method of notice to be published in your meeting minutes, so be sure your minutes include the meeting notice publication method (website) when you implement this change.

Instead of newspaper publication for all meeting notices, the law adds a "notice of notice" publication requirement. Four times per year, in a newspaper of general circulation in the district, you must publish (1) your regular meeting schedule, (2) the location of regular meetings, and (3) your method of publishing meeting notices (website). There is no requirement that this occurs quarterly, just 4 times per year. In theory, you could publish this "notice of notice" 4 straight weeks in a weekly paper and be done for the year. Something like this would be sufficient:

> *[SCHOOL] generally schedules regular board meetings for the second Monday of each month. Regular meetings are typically held [LOCATION]. Official meeting notices for each regular and special meeting, including the date, time, and location, will be posted on the school district's website. Please check our website for all meeting notices as the date, time, or location may change.*

We recommend that you publish your first "notice of notice" in your preferred newspaper of general circulation starting in July 2026 so that all future meeting notices (regular and special) after July 17, 2026, can be published on your website.

This revision is required.

REVISION OF POLICY 3003: BIDDING FOR CONSTRUCTION, REMODELING, REPAIR, OR SITE IMPROVEMENT

In general, when a school district "expends public funds for the construction, remodeling, or repair of any school-owned building or for site improvements," the school district is required to advertise for and solicit competitive bids. However, the law provides an exception to this competitive bidding requirement when the "contemplated expenditure for the complete project" will not exceed a specific dollar amount. This statutory dollar amount is subject to adjustment by the State Board of Education every fifth year. In August 2025, the State Board updated the dollar amount of this threshold to $136,000. Our recommended changes to Policy 3003 reflect this higher dollar amount for the projects that are exempt from the competitive bidding requirements.

This change is required.

REVISION OF POLICY 3003.1: BIDDING FOR CONSTRUCTION REMODELING REPAIR OR RELATED PROJECTS FINANCED WITH FEDERAL FUNDS

Effective October 1, 2025, the federal government updated the dollar thresholds for micro-purchases (from $10,000 to $15,000) and for purchases made pursuant to the simplified acquisition procedures (from $250,000 to $350,000). This policy has been updated to reflect these new dollar thresholds. We also updated some regulatory citations.

This change is required.

REVISION OF POLICY 3004.1: FISCAL MANAGEMENT FOR PURCHASING AND PROCUREMENT USING FEDERAL FUNDS

The federal government changed the micro-purchase (from $10,000 to $15,000) and simplified acquisition (from $10,000 to $15,000 and from $250,000 to $350,000) dollar amounts. In addition, NDE conducted desk audits and concluded that travel costs must now be included in this policy. The policy has been updated to reflect these changes.

This change is required.

REVISION OF POLICY 3048: COMMUNICABLE DISEASE

We revised this policy to align better with the admittedly confusing DHHS requirements in the DHHS regulations. The revisions give staff clearer steps to assess and respond to signs and symptoms of communicable disease. These revisions are timely given rising absenteeism rates, falling immunization rates, and more frequent reports of the potential transmission of communicable diseases (measles schmeasles, right?). You'll want to review this policy with your school nurse and other staff with health screening and reporting obligations.

This change is required.

REVISION OF POLICY 3057: TITLE IX (FULL VERSION)

The federal regulations (upon which the full version of Policy 3057 is based) define "sexual assault" by reference to a federal statute, which itself references the FBI's "uniform crime reporting system." This reporting system was updated in 2025, and the updates modified how certain sex offenses are defined. The prior, separate subdefinitions for sodomy, sexual assault with an object, and fondling have been removed in favor of more broad definitions of "rape" and "criminal sexual contact." The policy updates reflect the updated definitions.

If you use the full version of the policy, make sure your Title IX team members review and understand these new definitions. They replace definitions we encountered frequently over the last several years.

This change is required *if you use the "full" version of this policy*.

NEW POLICY 3061: ACH ORIGINATOR POLICY

If your school sends electronic payments through your bank, such as payroll direct deposits or vendor payments, your school is an ACH Originator under NACHA Operating Rules. The easiest way to confirm your status is to call your bank and ask whether you have an Originator Agreement on file. If the

answer is yes, you are an Originator. Simply receiving electronic payments does not make you an Originator.

Effective June 19, 2026, NACHA (the organization that governs the ACH network) requires all Originators to have a written fraud monitoring process in place for ACH transactions. This is a new requirement based on a rule change. We recommend you contact your bank(s) to determine if this policy is needed. Some or all of these measures may already be captured in your Originator Agreement with your bank. Your bank may also want to review the policy to determine if it aligns with their Originator Agreement.

We considered adding fraud monitoring and prevention measures to this policy. We know many banks include prevention procedures in their own systems. They vary, so we did not include a specific monitoring or verification system in the policy. We did not want to put something in writing that won't align with your practices. However, now is a good time to review and establish your own fraud protection and internal control measures. For example, your school may consider practices such as: 1) before sending any ACH payment, the District will receive a written, signed authorization and keep it on file; 2) the District will submit all ACH files through its bank's online portal using multi-factor authentication; 3) before acting on any new payment or any change to existing payment instructions over $X, the District will confirm the information by a separate method, such as a phone call to a known number; 4) the District stores banking data securely and limits access to authorized staff only.

This policy is required if your district is an ACH Originator.

REVISION OF POLICY 4017: RELATIONS WITH EMPLOYEE COLLECTIVE BARGAINING ASSOCIATIONS

LB 429 basically requires schools to treat all "professional employee organizations" equally. They must have equal access to things like physical mailboxes, email, and bulletin boards. Schools cannot designate certain days or breaks by reference to a specific organization. For example, you can't designate a time during inservice days as "XYZ Education Association Presentation."

The existing policy accomplished some of these requirements already, but we made a few small tweaks to comply with some of the more vague concepts in LB 429. For example, a "professional employee organization" is one which offers "liability coverage" or "collective bargaining" assistance. In

theory, a local insurance agent (think Farm Bureau) could say they are a "professional employee organization" and thereby want access to your commons area during inservice days, email, mailboxes, etc. We'll explain some of the intended and unintended consequences of the bill when we cover it during the policy webinar.

This change is required.

REVISION OF POLICY 4019: WORKPLACE INJURY PREVENTION AND SAFETY COMMITTEE

Every public employer subject to the Nebraska Workers' Compensation Act is required to establish a safety committee that must adopt and maintain an effective written injury prevention program. This requirement has not changed. Previously, schools were required to establish the safety committee through the collective bargaining process. **LB 397** changes this requirement and now allows, but does not require, that the safety committee be established through the collective bargaining process. Policy 4019 has been updated to reflect this change.

This change is required.

REVISION OF POLICY 4056: RESIGNATION OF CERTIFICATED STAFF

This revision replaces an outdated reference to the Professional Practices Commission.

KSB NOTE: If you have not reviewed this policy recently, it's a great time to do so. We strongly encourage schools to adopt the first option in the policy which uses the legal defaults for renewals and resignations. Schools that use the second option and include a specific date, especially if it's after April 15, have been stung with late resignation requests even after staff have signed a renewal agreement for the next school year.

This change is required.

NEW POLICY 4065: STAFF USE OF AI TOOLS

We have had a student AI policy for several years, but staff are using ChatGPT, Gemini, Claude, and AI tools built into other software every day, and the risks are different from student use. This new policy is designed to work in concert with Policy 4012 on staff computer and internet use.

This policy has an AI tool approval process so that staff must obtain the permission of an upline administrator before putting student information into an AI tool. The same requirements for using student data with other classroom and educational apps (under COPPA, FERPA, etc.) apply equally to AI tools, yet most staff members are not vetting them the same way.

This policy also prohibits staff from using AI to make decisions like student grading that should be based on professional judgment. Finally, this policy includes detailed prohibitions on misuse of AI tools and guidelines on when it is permissible to use an AI recording or transcription tool.

This policy is not required, but you should strongly consider it in light of the existing legal requirements for vetting education software and apps.

REVISION OF POLICY 5001: COMPULSORY ATTENDANCE AND EXCESSIVE ABSENTEEISM

LB 937 provides more concrete processes for the excusal of absences for physical or mental illness. We updated the policy to reflect the process, which calls for verification from a certified medical professional. Additionally, LB 937 requires educational stability for students whose parents, guardians, or educational decisionmakers are subject to an active child abuse or neglect investigation from the Department of Health and Human Services and/or law enforcement. It prohibits their disenrollment or transfer for fourteen days, or unless otherwise permitted by the Department.

This change is required.

REVISION OF POLICY 5003: ADMISSION OF PART-TIME STUDENTS

LB 937 revised the part-time enrollment statute, yet again. This law has been changed more than Karen's shoes. Thankfully, this year's changes are fairly straightforward. The law has always allowed part-time enrollment of resident students, including for activity participation. Last year, the law created new enrollment rights for students attending private and exempt schools in other districts. Those rules have not changed.

This year, the Unicameral divided sports and activities into 3 buckets, with each bucket having a different number of minimum credit hours required to participate as a part-time enrollee. These are:

(1) Activities regulated by an athletic/activities association (like NSAA): 5 credit hours;

(2) Activities regulated by some other governing body (like FFA): the number of credit hours the school offers based on what the governing body requires; and

(3) Activities not regulated by any governing body or athletic/activities association (like prom and chess club): the board may require up to 5 credit hours but can require fewer, even 0.

This change is required.

REVISION OF POLICY 5004: OPTION ENROLLMENT

LB 653 revised the option enrollment laws. Starting July 17, 2026, the law now requires school districts to "automatically accept" option enrollment applications of "siblings of options students enrolled in the option school district without regard to capacity limitations." In other words, from a practical standpoint, the only point in time at which a school district can deny an option application for all children who are considered siblings of one another is at the time that the first sibling applies for option enrollment.

By doing so, the new laws now make it relevant to a school district evaluating an option application whether granting the application of the individual student applying—or admitting the siblings of any such student

now or in the future—will exceed the district's capacity limitations. We heard from many of you with questions and concerns about what this means.

We have prepared *optional* policy revisions. These say that a school district evaluating the application of any individual student can also consider whether admitting the student's siblings (even if not applying at the moment) will exceed any capacity limitations. We've also developed updated versions of our option resolution, denial letter, and a new supplemental "application" you would use for this purpose.

If you do not choose to go with this new approach, there's no updating you have to do to policy 5004. The new sibling acceptance requirement does not need to be in policy.

This change is optional. If you do not adopt this approach, there are no changes required to your option policy.

REVISION OF POLICY 5035: STUDENT DISCIPLINE

LB 653 revised the Student Discipline Act yet again this year. On the positive side, lawmakers added an exception to the suspension prohibition for pre-K through second-grade students. Schools may now suspend students in this age range for violent behavior "capable" of causing physical harm.

On the challenging side, LB 653 also heightened notice standards for both short- and long-term discipline, requiring additional disclosures about how a school responds to behaviors.

For short-term suspensions specifically, the requirements are more difficult to comply with at a practical level. Schools must now provide oral *and written* notice to the student and their parent, guardian, or educational decisionmaker *before* the suspension begins ("*Goss v. Lopez*") and give the student an opportunity to present evidence prior to the suspension. Prior to this change, a simple conversation with the student was sufficient. Now, in theory, the student will have to sit in your office or remain in the building so you can provide this new "oral and written" notice to the student and parent, before sending the student home and starting the suspension. Keep in mind this new pre-suspension notice does not replace the requirement to send a letter home after the decision is made.

The law already requires principals to schedule a meeting with the student and parent(s) prior to the student returning to school from a short-term suspension. Now, the law says if a principal has not arranged that meeting, the parent can request one.

If these changes feel overwhelming and like you'll have to tweak your discipline processes and forms, welcome to the club. KSB will host a student discipline workshop to unpack these changes on June 18, which will include updated discipline forms. It will also be recorded if you can't make it that day. Consider registering now if you have not done so.

This change is required.

REVISION OF POLICY 5048: EMERGENCY RESPONSE TO LIFE THREATENING ASTHMA OR SYSTEMIC ALLERGIC REACTIONS (ANAPHYLAXIS)

LB 457 (2025), now in statute section 79-227, requires schools to implement a policy to address general incidents of anaphylaxis involving students at school. The policy must be implemented as of July 1, 2026.

As discussed in the form change below, NDE and DHHS updated the standard anaphylaxis response protocol contained in NDE Rule 59. Policy 5048 already required the school district to comply with the protocol. LB 457 required slight tweaks to the policy, including (1) that a general response protocol does take the place of existing self-management plans, 504 plans, or IEPs already in place for specific students; and (2) that a copy of the policy and the protocols be included in every school handbook.

We also receive a lot of questions about who can sign the protocol form and who can train staff on any individual plans or the protocols. The protocol form requires the signature of a "Prescribing Health Care Practitioner," defined as "a certified registered nurse anesthetist, a certified nurse midwife, a dentist, an optometrist, a nurse practitioner, a pharmacist, a physician assistant, a physician, or a podiatrist credentialed under the Uniform Credentialing Act."

The training requirements are less strict. Someone like a school nurse, or other individual who can train staff on the medication of students, may provide the staff training. If you or your school nurse have any questions or concerns, reach out to one of us.

This policy revision (and updated protocol form) is required.

REVISION OF POLICY 6009: GRADE PLACEMENT AND ACADEMIC CREDITS OF TRANSFER STUDENTS

A few subscribers have flagged a recurring headache with students transferring back from exempt (home) schools or non-accredited schools: no verified curriculum, no transcript, and an increasingly familiar revolving-door pattern (family flips into exempt status after a truancy report or a teacher dispute, asks to re-enroll later, often timed around activity eligibility). We have revised 6009 for more clarity, including two new sections that apply only to non-accredited school students and returns from non-accredited schools.

The revision more explicitly decouples grade placement from credit. The principal can place a student at a high school grade for enrollment, activities eligibility, and age-cohort purposes—which addresses the NSAA constraint—while only awarding actual credit toward graduation on a course-by-course basis. This may be after the student demonstrates proficiency on a district-administered or district-approved assessment and/or based on a review of the curriculum, student work, and transcripts provided. That remains administrator discretion, just like it was in the pervious version of this policy.

The revision also adds an assessment battery selected by the principal, written placement notice to parents, a provisional placement option so the student can start school while assessments are completed, a ten-day parent appeal to the superintendent, a default re-entry timing of "start of a semester" with superintendent discretion to allow exceptions, and a cross-reference to the applicable state activities association rules for extracurricular eligibility.

This policy revision is optional.

REVISION OF POLICY 6038: STUDENT USE OF AI TOOLS

AI has changed a lot since we first drafted 6038, and the policy needed to catch up. The revised version keeps the rule that has been working—students cannot use AI on an assignment unless the teacher has

specifically approved it. The major additions are an explicit list of prohibited uses (AI deepfakes and other AI-generated harassment, nonconsensual intimate images of real people, putting classmates' personal information into AI tools, and using AI to get around accommodations or content filters); a carve-out for AI approved as assistive technology through the IEP or Section 504 process; and authority to reach off-campus AI conduct that disrupts school.

This policy, and the changes, are optional.

NEW POLICY 6046: RIGHT TO ACCESS SCHOOL LIBRARY MATERIALS

LB 390 (2025) requires each school board of a public school district to adopt a policy relating to access by a parent, guardian, or educational decisionmaker to certain school library information. The new policy provides parents, guardians, and educational decisionmakers the right to access a catalog of all books in the school district's library and the right to opt into certain notifications when their student checks out a library book.

The law does not specify a specific method by which school districts must distribute the request for notification form, or how parents can submit such requests. We recommend that you think about whether you want to require submission of a written form or will allow an alternative method of requesting notification. We have included a simple placeholder in the student handbook, as well, in the event you choose to handle the "opt in" process via handbooks.

The deadline for adopting this policy is "for implementation at the beginning of the 2026-27 school year."

This policy is required.

Form Changes

Special Education Procedures

Special education compliance is, unfortunately, an ever-moving target. We revised the procedures slightly, adding timelines for initial evaluations—districts must complete them within 45 school days or 60 calendar days, whichever comes first. This has always been the law, but it wasn't spelled out in the procedures (because it has always been the law). Please note: if the Department ordered your district to modify its procedures, this draft may not reflect what you currently have in place. We have maintained, and continue to maintain, that these procedures comply with the law and meet all required legal standards. **This procedure change is required.**

Policy 5004 - Related Option Enrollment Resources

These optional policy updates include three update resources for your option enrollment program: (1) an update board resolution on option enrollment; (2) a supplemental application for parents applying for option enrollment to supplement the information on the NDE form; and (3) an updated supplemental denial letter that many schools use alongside NDE's form when an application is denied.

You should only use these updated documents if you implement the optional policy changes. *If you implement the optional policy changes, you must approve the updated option resolution prior to using those new sibling criteria*.

This supplemental application is designed to provide you with the relevant information that you will need in order to be in a position to accept or reject an application, in light of all of the siblings who may gain the right to automatic acceptance once the first sibling is accepted. **These form changes are required if you adopt the new sibling consideration provisions**.

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

DHHS and NDE have updated this protocol form. You should replace your existing form with this updated version if you haven't already. The differences are subtle but important. For example, the student's weight

dictating when to use a junior epinephrine dose compared to an adult dose increased from 50 to 60 pounds. NDE Rule 59 is the binding regulation on schools, so that is the version of the form we have now included in the policy service. This protocol form is functionally your policy and what will be used to train staff. As noted above, the policy and form must also be in "all" school handbooks. **This form change is required.**

Policy 6046 - Right to Request Notification of Library Books

These updates include an optional form for you to use for parents who decide to request notification that their student has checked out a library book, as addressed in new Policy 6046. **This form isn't required** if you choose to allow opt-ins another way.

Other Issues To Consider

LB 258: Minimum Wage

LB 258 revises the way in which the state minimum wage is calculated. The current state minimum wage is $15.00 per hour. The minimum wage must be increased each January 1st by one and three-quarters percent. Different, lower rates may be paid to student learners and "youth" (14- and 15-year-olds who are not emancipated minors). ***Section 48-1202(2) specifically excludes Nebraska public school districts from the definition of "employer" to which the minimum wage applies***. Therefore, the federal minimum wage of $7.25 per hour applies to Nebraska school districts. ***However***, there are retirement implications if the school does not pay at least the state minimum wage. Section 79-902 says that "[c]reditable service does not include . . . services rendered for which the retirement board determines that the member was paid less in compensation than the minimum wage as provided in the Wage and Hour Act." In other words, if your school pays classified staff a rate below NE minimum wage, there won't be creditable service given for those activities under the school plan. That may also mean modifying wages mid-school year, when the state minimum wage changes.

LB 383 (2025): Sexting Laws and Parent Consent for Social Media Accounts

LB 383, enacted in 2025, created the Child Sexual Abuse Material Prevention Act. This is the law that now contains many of Nebraska's

"sexting" statutes, new and old. For example, it criminalizes the creation of AI or "computer-generated" content depicting minors. You often hear these referred to as "deep fakes." While the law raises some interesting constitutional issues in terms of criminal enforcement, it actually helps schools address "deep fakes" and similar generated content. The Student Discipline Act permits discipline for a violation of Nebraska law, including these laws. None of these changes made by LB 383 required policy updates last year, but they will continue to shape our digital citizenship presentations and your digital citizenship education efforts.

Here's what's new. LB 383 also created the Parental Rights in Social Media Act. It is set to take effect July 1, 2026. Essentially, any person creating a social media account must go through an age verification process. The law prohibits any "minor" from creating a social media account. "Minor" is defined as an individual "known or reasonably believed by a social media platform to be under eighteen years of age." The law only permits a minor to have an account if a parent consents, signs an oath, and completes an age verification process on behalf of the child. Even a 17-year-old senior in high school will need parent consent to hold an account if the law takes effect. Any social media company that violates the new consent requirements can be fined up to $2,500 per violation.

Of course, social media companies including Meta (Facebook, Instagram) and TikTok filed a lawsuit in Nebraska seeking to stop the law from taking effect on July 1. They have stopped the enforcement of similar laws in other states. If they are ***not*** successful in Nebraska, this will be a significant change across the state. Under current law, most students aged 13 or older can establish their own accounts without parental consent or oversight. The only real safeguard is external parental controls (human and technological), which rely on the diligence of busy parents who are less technologically sophisticated than their kids. If the law goes into effect, we think it presents a good opportunity to educate parents on its requirements and also their role as digital parents.

LB 745: High School Equivalency Diploma

LB 745 removes the age restriction and waiting period previously required to obtain a high school equivalency diploma in Nebraska. Under the old law, applicants had to be at least 18 years old and wait until their former graduating class had been out of school for at least one year. The new law eliminates both of those requirements entirely. The bill retains the existing eligibility criteria: applicants must still establish 30-day Nebraska residency

(or have last earned credits at a Nebraska high school), and they must demonstrate educational achievement equivalent to a typical high school graduate through approved testing.

LB 803: Pink Postcards for Everyone!

LB 803 made changes to school districts' budget adoption procedures. Among other details, this will require all school districts (including at least one member of the board) to participate in a joint public hearing that must occur between July 1 and July 14. Although different components of LB 803 have different effective dates, the provisions affecting school district budget procedures will be **effective January 1, 2027**. In other words, school districts need not make changes to their budget adoption procedures for adopting the 2026–27 budget (by the end of September 2026). But you will see this again next year as we update policies and send out information on its impact for 2027-28 budgeting processes.

LB 824: NPERS 120 Days

LB 824 takes effect May 1, 2026 and changes the separation period for School Plan members from 180 days to 120 days. The new law also tightens the rules significantly. During the 120-day period, a member who terminates service and takes a distribution cannot perform any work for a School Plan employer, including substitute teaching, volunteering, independent contracting, or working through a third-party organization that serves School Plan employers. Schools need to pay close attention, because even informal arrangements like training a replacement, coaching, officiating/reffing, or participating in programs like Teammates can be a violation. If NPERS finds that a true separation did not occur, the district must pay back contributions plus interest. Members who filed a valid distribution application before May 1, 2026 follow the old 180-day rules, which allow up to 8 days per calendar month of substitute or volunteer service. More information is available here.

LB 935: Swatting

LB 935 creates a new criminal offense of swatting. A person commits the offense of swatting if such person:

- Knowingly makes, causes to be made, or directs a false or misleading report of criminal activity or a need for emergency medical services or assistance from firefighters;

- Such report is made to a law enforcement agency, public safety answering point, or any other emergency response organization;
- The person knows or reasonably should know the report is false or misleading; and
- The report results in the dispatch of law enforcement, firefighters, or emergency response personnel.

A typical violation is a Class I misdemeanor. However, a violation of the new law will be a Class II felony if the violation proximately: (1) results in serious bodily injury to any person or (2) causes a law enforcement officer to deploy or threaten to deploy deadly force. A violation of the new law will be a Class IB felony if the violation proximately results in the death of any person.

LB 935: Attorney Fees

LB 935 allows a political subdivision to request an award of costs and attorney's fees if: (1) 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 (2) 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.

LB 940: Color Additives

Beginning August 1, 2027, public schools may not offer or make available to any student any food served as part of a school meal that contains the following color additives: Blue No. 1; Blue No. 2; Green No. 3; Red No. 40; Yellow No. 5; or Yellow No. 6. A "school meal" means a meal served pursuant to the federal Richard B. Russell National School Lunch Act or the federal Child Nutrition Act of 1966, and does not include any other food offered or made available to students.

LB 1126: Public-Private Partnership Contracts

Part of LB 1126 amended the *Political Subdivisions Construction Alternatives Act* to add a new project delivery system: public–private partnership contracts. The new law contemplates that school districts can enter into a public-private partnership contract as a method "for construction or financing of capital projects or procurement of services" in response to unsolicited proposals. If a school district is interested in using this project delivery system, the law requires that it adopt specific policies for entering into these contracts. We will have such optional policies available in the future for your use. If you have more questions about this alternative, please contact us.

KSB Evaluation Platform Suite

We are also excited to announce that the KSB Board Self Evaluation Platform is now live and available for use. Board self evaluation is essential to overall school district success and we've worked closely with several prominent administrators across the state to make sure this tool is a valuable resource for you and your district. We have a short video about the board self evaluation here.

This addition completes our suite of evaluation platforms aligned across all of your district leadership - superintendent, principal and building administrator, and board self evaluation. If you subscribed to the evaluation platform during the 2025-26 school year, your district has access to this module at no additional charge. If you have not yet subscribed to the evaluation portion of the platform, please visit our website for more information and don't hesitate to reach out.

CONCLUSION

It is all too easy to adopt policies that look good but that do not actually reflect how the school operates or assist the school in accomplishing its goals. Every year, we stress that it is very important to us to provide you with a working, useful set of policies and ongoing ***policy service***. For our Complete Service subscribers, there is no additional charge for revisions to our policies or consultation about them. Please don't hesitate to contact any of us with questions about the updates or other policies. Our group e-mail address is ksb@ksbschoollaw.com.

Mullen Board of Education Goals
2025-2028

#1 Support all Staff Members
- Retain and Recruit HQ Staff
  - Continued support for health and wellness
- Support and Encourage Professional Development Opportunities
- Celebrate Staff Success and Achievement

#2 Facilities
- Maintain and Update Facilities

#3 Achievement
- Maintain a High Achieving Culture
- Grow and Maintain Curriculum Options and Opportunities for all students
- Implement a PreSchool Program within 2 years
- Celebrate Student Success

Repair/Improvement	Building	Priority	1-2 Yrs	3-5 Yrs	Long Term/ "Wish List"	Complete
Locker Room Addition	Hilltop Gym	X				Set to be co
Officials Quarters	Hilltop Gym	X				Set to be co
Flooring	K-5 & 6-12	X				
Preschool Playground	PK Building	X				
Locker Room Flooring	HS			X		
6-12 Intercom System Upgrade	6-12th				X	
Elementary Intercom System	K-5				X	
Hallway-Concession to South Gym	HS				X	
Handicap Restroom	HS				X	
Backing on Bleachers	Hilltop Gym				X	
Elementary Restroom Renovation	Both				X	
Track					X	
K-12 Facility					X	
Upgrade Lighting to LED	6-12th					X
Playground Upgrades	All					X
Kitchen Cabinets & Shelfing	Kitchen					X
Sink in the Kitchen Area	Kitchen					X
Dishwasher	Kitchen					X
Reinforce retaining wall	Elementary	X				

mpleted September 1, 2026
mpleted September 1, 2026
Science rooms in Summer 2026
Most likely Spring 2026

The cost is over $30,000
Have ideas from JEO/Getting ideas from Hackel Contruction
Could tie into the Hallway project
The cost is over $15,000

Completed July 2025
Completed Summer 2024
Completed Fall 2024
Completed Fall 2024
Completed Fall 2025
Completed Summer 2025

Repair/Improvement	Building	Priority	1-2 Yrs	3-5 Yrs	Complete
Completed-Summer 2021					
Improve HVAC	HS				X
Football Field Lights	HS				X
Completed-Summer 2020					
Cameras-Outside connection	HS				X
Trim Trees	Elementary				X
Playground Resurfacing	Elementary				X
Update HS Infrastructure	HS				X
Completed-Summer 2019					
Water coolers/Dispensers	Both				X
HVAC-SPED, Science, Music	HS				X
New Flooring in Weight Room	HS				X
Walk In Freezer	Elementary				X
Completed-Fall 2022					
Upgrade Cafeteria Restroom	Elementary				X
Concession Stand/Restrooms	Activity Fields				X
Roofing- 6-12, K-1, & Lariat	All				X
Update Teacherage for SPED	MS/HS				X
Sprinkler System on FB/SB Field	Activity Fields				X

Mullen Public Schools
Board of Education
Annual Board Calendar
Revised January 2026

Regular Board Meetings are on the second Monday of each month at 7:00 PM MDT

JANUARY

Regular Business

- Reorganization of the Board and Board Committee Assignments
- Signatures on Potential Conflict of Interest Form if needed
- Adopt Annual Board Calendar and set board meeting dates.
- Designate Depository, Attorney and Newspaper
- Issuance and Approval of Administrative Contracts for Principals if necessary
- Review, revise, adopt or reaffirm Role of the Board of Education
- Review, revise, adopt or reaffirm Complaint Procedure.
- Review, revise, adopt or reaffirm Board Code of Conduct
- Review, revise, adopt or reaffirm Chain of Command

Professional Growth/Board Activity

- NASB Legislative Issues Conference in Lincoln
- ESU 16 Board Workshop in North Platte
- NASB President's Retreat in Ogallala if necessary
- Board report on Participation in Insurance if necessary

FEBRUARY

Regular Business

- Consider/Adopt Academic School Calendar for Following Next School Year
- Review/Change/Adopt District Board of Education Goals
    - Board Workshop if needed
- Teacher Contract Issuance and Approval
- Consider and Adopt ESU 16 Contracts
- Policy Review/Approval: 6004 Curriculum Development

Professional Growth/Board Activity

- NRCSA Legislative Forum

MARCH

Workshop- Prior to the Regular Board meeting at 6:00 PM

High School/Transportation Committee workshop

Regular Business

- Review/Approve Proposed Classified Salary Scale and Substitute Rate
- Review/Approve Proposed Classified Staff Agreements for next school year.
- Negotiated Agreement Must be Approved by March 25

Professional Growth/Board Activity

- NRCSA State Conference

APRIL

Workshop Prior to the Regular Board meeting at 6:00 PM

Elementary School/Technology Committee workshop

Regular Business

- Review/Approve Extra Duty Positions/Contracts

Mullen Public Schools
Board of Education
Annual Board Calendar
Revised January 2026

Regular Board Meetings are on the second Monday of each month at 7:00 PM MDT

MAY

Workshop Prior to the Regular Board meeting at 6:00 PM

- Americanism Committee

Regular Business

JUNE

Regular Business

- Begin Review of District Handbooks
- Policy Review/Approval
- Appoint Superintendent as District Representative – including Non-discrimination Compliance Coordinator
- Review NASB Board Awards of Achievement

Professional Growth/Board Activity

- School Law Seminar in Kearney

JULY

Regular Business

- Review/Revise 5045 Student Fees Hearing and Policy- Include Meal Prices
- Review/Revise 5018 Parent Involvement Policy
- Review/Revise 5057 District Title 1 Parent & Family Engagement-Public Hearing
- Review/Revise policy 5001 Compulsory Attendance and Excessive Absenteeism, policy 5035 Student Discipline and policy 5054 Student Bullying.
- Approval of District Handbooks
- Accept Propane Bid

Professional Growth/Board Activity

- NASB School Finance Workshop

AUGUST

Workshop Prior to the Regular Board meeting at 6:00 PM

Elementary School/Technology Committee workshop

Board Budget Workshop – early in September/Late August on separate date.

- Budget development

Regular Business

- Certification of District's Assessed Valuation – August 20
- Policy Review/Approval
- Approve Handbooks

SEPTEMBER

Workshop Prior to the Regular Board meeting at 6:00 PM

High School/Transportation Committee workshop

Regular Business

- Designate Mullen Education Association as exclusive bargaining agent for next year's negotiations if applicable.

Mullen Public Schools
Board of Education
Annual Board Calendar
Revised January 2026

Regular Board Meetings are on the second Monday of each month at 7:00 PM MDT

- Tax Request Hearing and Consider Resolution
- Public Budget Hearing/Adopt Budget
- Policy Review/Approval

Professional Growth/Board Activity

- Labor Relations Conference in Lincoln
- NASB Area Membership Meetings

OCTOBER

Workshop Prior to the Regular Board meeting at 6:00 PM

Negotiations Committee workshop

Americanism Committee Presentation during Regular meeting

- Review Enrollment- Principals Report
- Set Option Enrollment for next year
- Policy Review/Approval

NOVEMBER

Workshop Prior to the Superintendent Evaluation Workshop at 4:00 PM

Negotiations Committee workshop if needed

Workshop Prior to the Regular Board meeting at TBD

Superintendent Evaluation

Regular Business

- Annual Audit Review and Approval
- Approve Bobcat Lease
- Policy Review/Approval
- Approve the completion of the Superintendent Evaluation.

Professional Growth/Board Activity

- NASB/NASA State Education Conference

DECEMBER

Regular Business

- Annual Report
- Issuance and Approval of Superintendent's Contract
- Distribute Board Self-Evaluation Form if necessary
- Policy Review/Approval