

SANDHILLS PUBLIC SCHOOLS
Regular Board of Education Regular February Meeting

Monday, February 9, 2026

6:00 PM

Sandhills High School Lecture Hall, 107 Gandy Avenue, Dunning, NE 68833

Opening Statement:

Welcome to the Sandhills Public Schools Board of Education Meeting. The agenda sequence is provided as a courtesy only. The board reserves the right to consider each item in any sequence it deems appropriate. Therefore, we encourage visitors to attend the meeting from the beginning.

The Board of Education reserves the right to enter into Executive Session for the protection of the public interest; or the prevention of needless injury to the reputation of an individual, and if the individual has not requested a public meeting.

{{Name: Agenda Item Name}} {{Rationale: Agenda Item Rationale}}

1. **Call to order**
2. **Mission Statement**
3. **Nebraska Open Meetings Law** Posted in meeting room

4. **Publication of Meetings** Per Policy 204.07 reasonable advanced notification was made of the meeting. Verification of Publication on minutes in the Thomas County Herald

5. **Roll Call**
6. **Pledge of Allegiance**
7. **Approval of Agenda**
8. **Public Comment** *Thank you for attending the board meeting. Comments from the public should be made during this time. Please introduce yourself and refrain from defamatory or personal comments. Comments should be limited to three minutes.*

9. **Consent Agenda**
 - 9.a. Approve the minutes of the January 12, 2026 regular board meeting
 - 9.b. Approve the Financial Report
 - 9.c. Approve the payment of bills
10. **Administrative Reports**
 - 10.a. Activities Director's Report
 - 10.b. Principal's Report
 - 10.c. Superintendent
 - 10.d. Board Committee Reports
 - Americanism
 - Sandhills -Thedford Cooperative
 - Facilities and Strategic Planning
 - Hiring
 - Transportation
 - Finance
 - Negotiations
 - Policy
 - 10.e.
11. **Discussion Items**
 - 11.a. Transportation
 - 11.b. Report on facilities

12. Action Items

12.a. Review and approve Board Policies 501.00 -501.01, 502.03 -502.08, 502.10 - 502.11

12.b. Approve administrative contracts for the 2026-2027 school year

12.c. Approve 2026-2027 Special Education Contract with ESU 10 for the 2026-2027 school year

12.d. Consider and approve calendar for the 2026-2027 school year

12.e. Consider proposal for electrical panels at the high school

13. Adjourn

NEBRASKA OPEN MEETINGS ACT

84-1407. Act, how cited. Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

84-1408. Declaration of intent; meetings open to public. It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

84-1409. Terms, defined. For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1) (a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

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

(1) Until January 1, 2025:

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

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

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

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

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

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

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

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

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

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

(2) Beginning January 1, 2025:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

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

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

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

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

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

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

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (a) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (b) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

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

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

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

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

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

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (5) of this section shall be complied with in conducting such meetings.

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

84-1413.

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

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

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

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

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing. Except for closed sessions called pursuant to section 84-1410, a public body shall allow members of the public an opportunity to speak at each meeting.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the in-state location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

Revised 07/2024


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PROOF OF PUBLICATION

State of Nebraska)
) ss.
County of Thomas)

Kendra L. Cutler, being first duly sworn, deposes and says she is the Editor of the Thomas County Herald a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Thedford, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

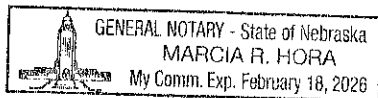
January 8, 2026

Kendra L. Cutler

Subscribed to in my presence and Sworn to before me this 29th day of January, 2026

Marcia R. Hora
Notary Public

Publication Fee \$ 15.65



**Sandhills Public
Schools Board
Of Education
Public Notice**

The Board of Education of Sandhills Public Schools will meet Monday, January 12, 2026 at 6:00 p.m. in the Lecture Hall at the high school in Dunning, Nebraska. All meetings are open to the public. Agendas are kept continually current and available for public inspection in the Superintendent's Office during regular business hours with reasonable notice.

Publish: January 8, 2026
ZNEZ

PROOF OF PUBLICATION

State of Nebraska)
) ss.
County of Thomas)

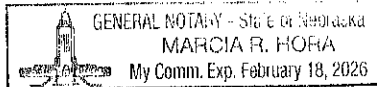
Kendra L. Cutler, being first duly sworn, deposes and says she is the Editor of the Thomas County Herald a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Thedford, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on January 22, 2026

[Signature of Kendra L. Cutler]

Subscribed to in my presence and Sworn to before me this 29th day of January, 2026

[Signature of Marcia R. Hora]
Notary Public

Publication Fee \$ 180.61



Sandhills Public Schools Board Of Education Proceedings

SANDHILLS PUBLIC SCHOOLS

Regular Board of Education Meeting Minutes Monday, January 12, 2026 6:00 PM

Sandhills High School Lecture Hall

Regular Board Meeting: 1. Call to order

The regular January monthly meeting of the Sandhills Public Schools Board of Education was called to order on January 12, 2026 at 6:03 p.m. in the Sandhills High School Lecture Hall by Board President Rory Zutavern.

2. Mission Statement. "To develop KNIGHTS" Knowledgeable, Noble, Independent, Grateful, Honest, Tenacious, and Successful citizens for an ever-changing world."

3. Nebraska Open Meetings Law

The Nebraska Open Meetings Law poster was noted, posted in the meeting room.

4. Publication of Meetings

Per Board Policy 204.07, reasonable advance notification was made of the meeting. Publication of minutes and meeting notice was published in the Thomas County Herald, December 4, 2025.

5. Roll Call

Board members present: Rory Zutavern, Dillon Simonson, Jill Thompson, Reed Larsen, and Jeff Martindale. Absent: Michelle Milleson. A motion made by Jeff Martindale, seconded by Reed Larsen to excuse Michelle Milleson absence. Larsen: Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea. Motion carried.

6. Pledge of Allegiance

The pledge of Allegiance was recited by the Board and others in attendance.

7. Organizational Meeting of the Board of Education

7.a. Election of Officers

The Board elects President and Vice President Jeff Martindale, nominated Rory Zutavern as President. A motion made by Reed Larsen, seconded by Jeff Thompson that nominations cease. Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea, Milleson: Absent. Motion carried.

A motion made by Jeff Martindale, seconded by Reed Larsen to elect Rory Zutavern as President. Larsen: Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Abstain, Milleson: Absent. Motion carried.

Jeff Martindale was nominated as Vice President by Reed Larsen. A motion made by Reed Larsen, seconded by Jill Thompson to cease nominations. Larsen: Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Abstain, Milleson: Absent. Motion carried.

A motion was made by Reed Larsen to elect Jeff Martindale as Vice President, seconded by Dillon Simonson. Larsen: Yea, Martindale: Abstain, Simonson: Yea, Thompson: Yea, Zutavern: Yea, Milleson: Absent. Motion carried.

7.b. Board appointment of Board Secretary and Board Treasurer

Reed Larsen was appointed as Board Secretary and Michelle Milleson was appointed as Board Treasurer.

7.c. Appointments to Board Committees

Committees for 2026 were appointed as follows: Co-op Committee: Rory

Zutavern, Michelle Milleson

American Civics Committee: Jeff Martindale, Jill Thompson, Michelle Milleson

Building Committee: Jeff Martindale, Jill Thompson, Rory Zutavern

Hiring Committee: Reed Larsen, Dillon Simonson

Transportation Committee: Jeff Martindale, Dillon Simonson, Reed Larsen

Finance Committee: Reed Larsen, Michelle Milleson, Rory Zutavern

Negotiations Commit-

tee: Dillon Simonson, Reed Larsen, Jill Thompson

Policy Committee: Jeff Martindale, Rory Larsen, Dillon Simonson

8. Approval of Agenda

A motion made by Reed Larsen, seconded by Dillon Simonson to approve the agenda. Yea: Nay. Larsen: Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea, Milleson: absent. Motion carried.

9. Public Comment

The Board sets aside time to hear comments or concerns from patrons. No comments were received from the public as part of the regular meeting.

10. Consent Agenda

A motion made by Jeff Martindale, seconded by Dillon Simonson to approve the consent agenda. Yea: Larsen: Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea, Milleson: absent. Motion carried.

10.a. Approve the minutes of the December 8, 2026 regular board meeting.

10.b. Approve the Financial Report

10.c. Approve the payment of bills

11. Administrative Reports

11.a. Activities Director's Report

Mr. Prosper reported that there will be a NSAA District 4 meeting on January 14. Greg Haake has been hired as the head football coach for the 2026-2027 season. Two wrestling tournaments were hosted by Sandhills. The Sandhills Wrestling tournament will be Saturday, January 14 and the girl's dual tournament will be held on January 24. Boys' and girls' basketball teams are about midway through the seasons with the boys team with a 4-4 record and the girls with 6-4 record so far.

11.b. Principal's Report

Mr. Reedy reported that fall MAPS scores were reviewed by staff as part of the January 5 in-service meeting. Student data was reviewed and any concerns with students and had discussions about making improvement possible. Rule 10 requirements were dis-

cussed, particularly regarding curriculum and instruction related topics. Attendance awards for the first semester were given recently. 64% of students K-12 completed the first semester with 95% attendance or greater. There were 4 students with perfect attendance. Academic honors were given to 7-12 students for honor roll and high honor roll.

11.c. Superintendent

Dr. Isom reported that work is nearing completion on the activity building gym floor, which should be completed sometime in the next few weeks. Teacher negotiations have been completed for the 2026-2027 year with approval of that agreement on the January agenda for approval.

As of January 1, 2026, the mileage reimbursement rate will be \$.725 which will impact transportation reimbursement rates as well. NPERS Contribution rates for the 2026-2027 year have been announced and are 7.3225% for employers and 7.25% for employees. This is down from 8.0% for the 2025-2026 year for employees and 8.08% for employers.

12. Discussion Items

12.a. Transportation

The board briefly discussed purchase of vehicles to meet current

recommendation and regulation. Rule 10 is to be revised in the near future and should provide guidelines for use of various vehicles.

12.b. Report on facilities

Dr. Isom updated the Board on progress of the activity building gym floor and financial obligations related to that. Updates of electrical service at the high school will be added to the agenda likely in March so work can be planned for the summer.

13. Action Items

13.a. Review and approve Board Policies 414.01 - 414.05, 415.01-415.09

A motion to approve policies 414.01-414.05, 415.01-415.09 made by Reed Larsen and seconded by Jill Thompson. Larsen: Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea, Milleson: Absent. Motion carried.

13.b. Approve master contract relating to teacher negotiations for the 2026-2027 school year

A motion made by Jill Thompson, seconded by Dillon Simonson to approve the Master Teacher Agreement with SDEA for the 2026-2027 year as presented. Larsen: Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea, Milleson: Absent. Motion carried.

13.c. Administration Contract discussions and approvals for the 2025-2026 school year

Administration and the board negotiations committee will plan to have contracts for 2026-2027 ready for approval as part of the February regular meeting.

14. Adjourn

President Zutavern reminded the board about

upcoming training opportunities including the Spring NRCSA Conference and NASB finance and legislative meetings. The regular January Board of Education was adjourned at 7:16 by President Zutavern.

Official Meeting Notice:

The next regular board meeting will be held in the high school lecture hall at Dunning, NE beginning at 6:00 p.m. on February 9, 2026. The meeting will be open to the public and agendas are kept continually current and available for public inspection in the Superintendent's office during regular business hours with reasonable notice.

Adam Marten1,900.00
ASCAP.....458.00
Blaine County
Treasure20.00
Cash-Wa
Distributing.....317.30
CDW
Government144.39
Consolidated
Telephone405.77

Corporate Payment
Systems.....409.48
Creative Printers..227.07
Custer County
Chief.....70.00
Custer Public Power
District.....3,353.33
Dana F Cole &
Company, LLP ...3,496.00
DAS State Accounting -
Central
Finance.....421.67
Dietze Music
House29.70
Dunning Water....400.00
ESU 1018913.61
Ganoung,
Kristin175.94
Hometown
Leasing532.28
K C Electric Inc484.43
KCNI-AM.....90.00
Lunch Fund811.37
MARC.....859.68
MCI.....57.47
Miller, Elise510.18
Milleson,

Chantelle552.51
NIBC,275.00
Norms Auto.....2275.95
PGH&G Attorneys
At Law378.00
PowerSchool
Group, LLC4,890.66
Presto X Co.261.68
Sandhill Oil
Company.....3896.48
Sparq Data
Solutions4,100.00
Spur, The357.15
Staples.....52.86
TEAM Physical
Therapy358.75
Thedford Lumber &
Supply.....18.98
University of Nebraska
Kearney.....470.00
Village of
Thedford940.90
Waldinger Corporation,
The2,458.00
Zimmerman,
Bobbi332.45
Payroll &
Liabilities.....206,450.27
Total.....262,157.31
Publish: January 22,
2026 ZNEZ

SANDHILLS PUBLIC SCHOOLS
Regular Regular Board of Education Meeting Minutes
Monday, January 12, 2026
6:00 PM
Sandhills High School Lecture Hall

Regular Board Meeting:

1. **Call to order**

The regular January monthly meeting of the Sandhills Public Schools Board of Education was called to order on January 12, 2026 at 6:03 p.m. in the Sandhills High School Lecture Hall by Board President Rory Zutavern.

2. **Mission Statement**

*"To develop **KNIGHTS**" **K**nowledgeable, **N**oble, **I**ndependent, **G**rateful, **H**onest, **T**enacious, and **S**uccessful citizens for an ever-changing world."*

3. **Nebraska Open Meetings Law**

The Nebraska Open Meetings Law poster was noted, posted in the meeting room.

4. **Publication of Meetings**

Per Board Policy 204.07, reasonable advance notification was made of the meeting. Publication of minutes and meeting notice was published in the Thomas County Herald, December 4, 2025.

5. **Roll Call**

Board members present: Rory Zutavern, Dillon Simonson, Jill Thompson, Reed Larsen, and Jeff Martindale. Absent: Michelle Milleson. A motion made by Jeff Martindale, seconded by Reed Larsen to excuse Michelle Milleson absence. Larsen: Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea. Motion carried.

6. **Pledge of Allegiance**

The pledge of Allegiance was recited by the Board and others in attendance.

7. **Organizational Meeting of the Board of Education**

7.a. Election of Officers

The Board elects President and Vice President.

Jeff Martindale nominated Rory Zutavern as President. A motion made by Reed Larsen, seconded by Jeff Thompson that nominations cease. Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea, Milleson; Absent. Motion carried.

A motion made by Jeff Martindale, seconded by Reed Larsen to elect Rory Zutavern as President. Larsen: Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Abstain, Milleson; Absent. Motion carried.

Jeff Martindale was nominated as Vice President by Reed Larsen. A motion made by Reed Larsen, seconded by Jill Thompson to cease nominations. Larsen: Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Abstain, Milleson; Absent. Motion carried.

A motion was made by Reed Larsen to elect Jeff Martindale as Vice President, seconded by Dillon Simonson. Larsen: Yea, Martindale: Abstain, Simonson: Yea, Thompson: Yea, Zutavern: Yea, Milleson; Absent. Motion carried.

7.b. Board appointment of Board Secretary and Board Treasurer

Reed Larsen was appointed as Board Secretary and Michelle Milleson was appointed as Board Treasurer.

7.c. Appointments to Board Committees

Committees for 2026 were appointed as follow:

Co-op Committee: Rory Zutavern, Michelle Milleson

American Civics Committee: Jeff Martindale, Jill Thompson, Michelle Milleson

Building Committee: Jeff Martindale, Jill Thompson, Rory Zutavern

Hiring Committee: Reed Larsen, Dillon Simonson

Transportation Committee: Jeff Martindale, Dillon Simonson, Reed Larsen

Finance Committee: Reed Larsen, Michelle Milleson, Rory Zutavern

Negotiations Committee: Dillon Simonson, Reed Larsen, Jill Thompson

Policy Committee: Jeff Martindale, Rory Larsen, Dillon Simonson

8. **Approval of Agenda**

A motion made by Reed Larsen, seconded by Dillon Simonson to approve the agenda:

Yea, Nay. Larsen: Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea, Milleson; absent. Motion carried.

9. **Public Comment**

The Board sets aside time to hear comments or concerns from patrons. No comments were received from the public as part of the regular meeting.

10. **Consent Agenda**

A motion made by Jeff Martindale, seconded by Dillon Simonson to approve the consent agenda: Yea, Nay. Larsen: Yea, Martindale: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea, Milleson: absent. Motion carried.

10.a. Approve the minutes of the December 8, 2026 regular board meeting

10.b. Approve the Financial Report

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tournament will be Saturday, January 14 and the girl's dual tournament will be

held on January 24. Boys' and girls' basketball teams are about midway through

the seasons with the boys' team with a 4-4 record and the girls with 6-4 record so far.

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13.c. Administration Contract discussions and approvals for the 2025-2026 school year Administration and the board negotiations committee will plan to have contracts for 2026-2027 ready for approval as part of the February regular meeting.

14. **Adjourn**

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Cash Receipt Listing by Fund

Fund: 01 GENERAL FUND

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
	LOGANCOUNT Logan Country Treasure	01/14/2026	Taxes	01 1100	LOCAL DISTRICT TAXES	6,114.27
	THOMASCOUN Thomas County Treasure	01/14/2026	Taxes	01 1100	LOCAL DISTRICT TAXES	47,611.66
	BROWNCOUNT Brown County Treasure	01/22/2026	Taxes	01 1100	LOCAL DISTRICT TAXES	17,929.21
	LOUPCOUNTY Loup County Treasure	01/21/2026	Taxes	01 1100	LOCAL DISTRICT TAXES	26,497.17
	BLAINECOUN Blaine County Treasure	01/13/2026	Taxes	01 1100	LOCAL DISTRICT TAXES	240,149.75
	CUSTERCOUN Custer County Treasure	01/15/2026	Taxes	01 1100	LOCAL DISTRICT TAXES	58,101.72
Account Number Total: 01 1100					LOCAL DISTRICT TAXES	396,403.78
	LOGANCOUNT Logan Country Treasure	01/14/2026	Taxes	01 1125	MOTOR VEHICLE TAX	358.68
	THOMASCOUN Thomas County Treasure	01/14/2026	Taxes	01 1125	MOTOR VEHICLE TAX	1,090.57
	BLAINECOUN Blaine County Treasure	01/13/2026	Taxes	01 1125	MOTOR VEHICLE TAX	6,978.82
Account Number Total: 01 1125					MOTOR VEHICLE TAX	8,428.07
	WESTERNNEB Western Nebraska Bank	01/31/2026	Interest	01 1510	INTEREST	220.02
Account Number Total: 01 1510					INTEREST	220.02
	VILLAGEOFB Village of Brewster	01/14/2026	Liquor License	01 1911	LOCAL LICENSE FEES	300.00
	BLAINECOUN Blaine County Treasure	01/13/2026	Taxes	01 1911	LOCAL LICENSE FEES	20.00
	CUSTERCOUN Custer County Treasure	01/15/2026	Taxes	01 1911	LOCAL LICENSE FEES	0.60
Account Number Total: 01 1911					LOCAL LICENSE FEES	320.60
	THOMASCOUN Thomas County Treasure	01/14/2026	Taxes	01 2110	COUNTY FINES/LICENSE FEES	97.56
	CUSTERCOUN Custer County Treasure	01/15/2026	Taxes	01 2110	COUNTY FINES/LICENSE FEES	9.91
	CUSTERCOUN Custer County Treasure	01/15/2026	Taxes	01 2110	COUNTY FINES/LICENSE FEES	1.99
	CUSTERCOUN Custer County Treasure	01/15/2026	Taxes	01 2110	COUNTY FINES/LICENSE FEES	11.77
	CUSTERCOUN Custer County Treasure	01/15/2026	Taxes	01 2110	COUNTY FINES/LICENSE FEES	22.61
Account Number Total: 01 2110					COUNTY FINES/LICENSE FEES	143.84
	STATEOFNEB State of	01/30/2026	State Aid	01 3110	STATE AID	13,998.34

Cash Receipt Listing by Fund

Fund: 01 GENERAL FUND

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
	Nebraska					
				Account Number Total: 01 3110	STATE AID	13,998.34
	STATEOFNEB State of Nebraska	01/23/2026	SPED FFR Reimbursement 23-24	01 3120	SPECIAL EDUCATION SCHOOL AGE	18,901.00
	STATEOFNEB State of Nebraska	01/23/2026	SPED FIX wrong amount entered	01 3120	SPECIAL EDUCATION SCHOOL AGE	(810.00)
				Account Number Total: 01 3120	SPECIAL EDUCATION SCHOOL AGE	18,091.00
	LOGANCOUNT Logan Country Treasure	01/14/2026	Taxes	01 3180	PRO-RATED MOTOR VEHICLE	10.07
	THOMASCOUN Thomas County Treasure	01/14/2026	Taxes	01 3180	PRO-RATED MOTOR VEHICLE	144.90
	BROWNCOUNT Brown County Treasure	01/22/2026	Taxes	01 3180	PRO-RATED MOTOR VEHICLE	51.90
	LOUPCOUNTY Loup County Treasure	01/21/2026	Taxes	01 3180	PRO-RATED MOTOR VEHICLE	35.06
	BLAINECOUN Blaine County Treasure	01/13/2026	Taxes	01 3180	PRO-RATED MOTOR VEHICLE	659.51
	CUSTERCOUN Custer County Treasure	01/15/2026	Taxes	01 3180	PRO-RATED MOTOR VEHICLE	66.46
				Account Number Total: 01 3180	PRO-RATED MOTOR VEHICLE	967.90
	STATEOFNEB State of Nebraska	01/27/2026	Apportionment	01 3400	STATE APPORTIONMNET	19,809.48
				Account Number Total: 01 3400	STATE APPORTIONMNET	19,809.48
	NASB N A S B	01/27/2026	Premium Adjustment	01 5301	INSURANCE ADJUSTMENTS	818.00
				Account Number Total: 01 5301	INSURANCE ADJUSTMENTS	818.00
					Fund Total: 01	459,201.03

Summary Totals

<u>Account Type</u>		<u>Cash Accounts</u>		<u>Receivable Accounts</u>
Subtotal Revenue	459,201.03	01 101		459,201.03
Subtotal Expense			Total:	459,201.03
Subtotal General Ledger				
Total:	459,201.03			

Cash Receipt Listing by Fund

Fund: 06 LUNCH FUND

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
	PATRONS Patrons	01/14/2026	Lunch Sales	06 1611	DAILY SALES LUNCH	2,376.05
	PATRONS Patrons	01/20/2026	Charge Back Lunch	06 1611	DAILY SALES LUNCH	(50.00)
Account Number Total: 06 1611					DAILY SALES LUNCH	2,326.05
	GENERALFUN General Fund	01/14/2026	Lunch Snack Reimbursement	06 1990	OTHER LOCAL RECEIPTS	811.37
Account Number Total: 06 1990					OTHER LOCAL RECEIPTS	811.37
	STATEOFNEB State of Nebraska	01/21/2026	Free/Reduced Lunch	06 4210	FEDERAL REIMBURSEMENT(OF NUTRIT PRGMS)	4,036.93
Account Number Total: 06 4210					FEDERAL REIMBURSEMENT(OF NUTRIT PRGMS)	4,036.93
Fund Total: 06						7,174.35

Summary Totals

<u>Account Type</u>		<u>Cash Accounts</u>		<u>Receivable Accounts</u>
Subtotal Revenue	7,174.35	06 101	7,174.35	
Subtotal Expense		Total:	7,174.35	
Subtotal General Ledger				
Total:	7,174.35			

Cash Receipt Listing by Fund

Fund: 08 BUILDING FUND

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
	LOGANCOUNT Logan Country Treasure	01/14/2026	Taxes	08 1100	TAXES	287.58
	THOMASCOUN Thomas County Treasure	01/14/2026	Taxes	08 1100	TAXES	2,239.92
	BLAINECOUN Blaine County Treasure	01/13/2026	Taxes	08 1100	TAXES	11,304.35
	CUSTERCOUN Custer County Treasure	01/15/2026	Taxes	08 1100	TAXES	2,708.00
	LOUPCOUNTY Loup County Treasure	01/22/2026	Taxes	08 1100	TAXES	1,245.02
	BROWNCOUNT Brown County Treasure	01/22/2026	Taxes	08 1100	TAXES	843.27
				Account Number Total: 08 1100	TAXES	18,628.14
	WESTERNNEB Western Nebraska Bank	01/31/2026	Interest	08 1510	INTEREST	19.85
				Account Number Total: 08 1510	INTEREST	19.85
	LOGANCOUNT Logan Country Treasure	01/14/2026	Taxes	08 3180	PRO-RATE MOTOR VEHICLE	0.48
	THOMASCOUN Thomas County Treasure	01/14/2026	Taxes	08 3180	PRO-RATE MOTOR VEHICLE	6.97
	BLAINECOUN Blaine County Treasure	01/13/2026	Taxes	08 3180	PRO-RATE MOTOR VEHICLE	31.71
	CUSTERCOUN Custer County Treasure	01/15/2026	Taxes	08 3180	PRO-RATE MOTOR VEHICLE	3.20
	LOUPCOUNTY Loup County Treasure	01/22/2026	Taxes	08 3180	PRO-RATE MOTOR VEHICLE	1.65
	BROWNCOUNT Brown County Treasure	01/22/2026	Taxes	08 3180	PRO-RATE MOTOR VEHICLE	2.49
				Account Number Total: 08 3180	PRO-RATE MOTOR VEHICLE	46.50
					Fund Total: 08	18,694.49

Summary Totals

Account Type

Subtotal Revenue	18,694.49
Subtotal Expense	
Subtotal General Ledger	
Total:	<u>18,694.49</u>

Cash Accounts

08 101	18,694.49
Total:	<u>18,694.49</u>

Receivable Accounts

District Financial Statement

January 31, 2026
Financial Statement

		General	Lunch	Operational	Building	Activity
Beginning Balance	1/1/2026	\$516,222.70	\$26,421.49	\$6,000.00	\$48,500.28	\$69,385.31
Revenue Received		\$459,201.03	\$7,174.35	\$53,168.09	\$18,694.49	\$10,366.93
Expenditures		\$257,293.27	\$13,991.85	\$53,168.09	\$0.00	\$12,733.03
Ending Balance	1/31/2026	\$718,130.46	\$19,603.99	\$6,000.00	\$67,194.77	\$67,019.21

		Depreciation Fund	STK Co-op	Activity Building Loan	Building Floor Loan
Beginning Balance	1/1/2026	\$143,987.88	\$28,473.30	\$321,875.00	\$100,080
Revenue Received		\$48.91	\$6,533.30		
Expenditures		\$0.00	\$11,248.23		
Ending Balance	1/31/2026	\$144,036.79	\$23,758.37		

		CD #0114	CD #9867
Ending Balance	1/31/2026	\$117,098.76	\$110,607.22

1/31/2026

FUND	Budget Amount	YTD \$ spent	% of Budget
General	5,419,146.00	1,338,692.17	24.70%
Lunch	204,201.00	79,251.28	38.81%
Building	182,977.00	105,964.00	57.91%
Depreciation	424,137.00	75,200.00	17.73%
Activities	183,200.00	58,749.35	32.07%
STK Co-op	200,000.00	45,711.54	22.86%
		1,703,568.34	

District Financial Statement



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Payroll Register - Totals Combined

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>	
ADD								
BUSACT Bus Activity Rte			566.50					
BUSPRACT Bus Practice			342.00					
BUSREG Bus Driver			904.00					
BUSROUTESU Bus Route Supplement			869.52					
BUSSIT Bus Sit Time			1,042.50					
CUSTODIAN Custodian			9,011.92					
EXTRADUTY Extra Duty			210.00					
HALFTIMEOV Halftime Overtime			47.19					
NURSE Nurse			240.00					
OT Overtime			1,550.77					
SCORECLOCK SCORECLOCK			352.50					
SECRETARY Secretary			2,390.63					
SPEDPARA SPED-Para			2,941.43					
SUBMISC Sub Misc			697.50					
SUBWORET Sub w/o RET			810.00					
			<u>21,976.46</u>					
CONTRACT								
BSNSMGR Business Mgr			3,862.50					
COACH Coach			9,512.78					
COACH1 Coach			2,123.34					
COACH2 Coach			450.07					
COACH3 Coach			297.84					
COOK Cook			1,821.21					
KITCHENMGR Kitchen Mgr			2,187.92					
PRINCIPAL Principal			7,083.33					
SPONSOR Sponsor			1,124.49					
SUPERINT Superintendent			5,666.67					
TEACHER Teacher			93,956.41					
			<u>128,086.56</u>					
DEDUCTION								
403B 403B		100.00			100.00	MGTRUSTCOM	Matrix Trust	A
403BROTH 403BROTH		400.00			400.00	MGTRUSTCOM	Matrix Trust	A
AFLACLAT AFLACLAT		73.84			73.84	AFLAC	Aflac	
COLONIALLI Colonial Life		1,192.64			1,192.64	COLONIALLI	Colonial Life and Accident Insurance	
COLONLIFE Col Life		448.42			448.42	COLONIALLI	Colonial Life and Accident Insurance	
DENTAL DENTAL		754.01	814.82		1,568.83	BLUECROSSB	Blue Cross Blue Shield of Nebraska	
DISABILITY DISABILITY		43.95	589.61		633.56	MADISONNA1	Madison National Life	
GARNISHMEN Garnishment		300.53			300.53	CREDITMANA	Credit Management	
HEALTH HEALTH			37,265.40		37,265.40	BLUECROSSB	Blue Cross Blue Shield of Nebraska	
SUPPINS SUPPINS		775.79			775.79	AFLAC	Aflac	
VSP VSP		467.64			467.64	VISONSERVI	Vison Service Plan	
		<u>4,556.82</u>	<u>38,669.83</u>	<u>0.00</u>	<u>43,226.65</u>			
RET DEDUCTION								
NPERS RETIREMENT	133,620.71	10,689.65	10,796.57		21,486.22	SANDHILLSP	Sandhills Public School	
		<u>10,689.65</u>	<u>10,796.57</u>	<u>0.00</u>	<u>21,486.22</u>			
TAX								
FIT FIT	136,837.30	7,157.89			7,157.89	SANDHILLSP	Sandhills Public School	
FUTA FUTA	145,152.02					SANDHILLSP	Sandhills Public School	
MEDICARE MEDICARE	142,916.66	2,072.25	2,072.25		4,144.50	SANDHILLSP	Sandhills Public School	
SITNE SIT NE	136,837.30	4,113.38			4,113.38	SANDHILLSP	Sandhills Public School	
SOCSEC SOC SEC	142,916.66	8,860.84	8,860.84		17,721.68	SANDHILLSP	Sandhills Public School	
SUTANE SUTA NE	137,923.18					SANDHILLSP	Sandhills Public School	
WCNE WORK COMP NE	142,100.61					SANDHILLSP	Sandhills Public School	
		<u>22,204.36</u>	<u>10,933.09</u>	<u>0.00</u>	<u>33,137.45</u>			
						Net Pay:	112,612.19	
						Cash Total:	210,462.51	
Non - FIT Taxable Deductions		13,225.72						

Payroll Register - Totals Combined

<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
Non - SIT Taxable Deductions	13,225.72					
Non - SOC SEC Taxable Deductions	2,436.07					
Non - MEDICARE Taxable Deductions	2,436.07					
Direct Deposits	109,632.98					
Automatic Payments	500.00					
Adds + Contracts + Deduction Adds	150,063.02					

GENERAL FUND DISBURSEMENT				
MONTH	2024-2025	2025-2026	DIFFERENCE	
SEPTEMBER	\$299,224.94	\$356,110.04	\$56,885.10	
OCTOBER	\$261,816.13	\$269,099.26	\$7,283.13	
NOVEMBER	\$244,381.81	\$241,208.68	-\$3,173.13	
DECEMBER	\$248,084.42	\$235,240.39	-\$12,844.03	
JANUARY	\$250,888.35	\$262,157.31	\$11,268.96	
FEBRUARY	\$320,663.50	\$242,256.68	-\$78,406.82	
MARCH	\$298,167.49			
APRIL	\$244,237.70			
MAY	\$226,854.00			
JUNE	\$213,580.20			
JULY	\$222,243.15			
AUGUST	\$601,058.35			
TOTALS	\$3,431,200.04	\$1,606,072.36	-\$18,986.79	
GENERAL FUND RECEIPTS				
MONTH	2024-2025	2025-2026	DIFFERENCE	
SEPTEMBER	\$561,488.63	\$413,032.66	-\$148,455.97	
OCTOBER	\$214,645.88	\$182,829.00	-\$31,816.88	
NOVEMBER	\$18,837.83	\$31,943.40	\$13,105.57	
DECEMBER	\$161,092.23	\$123,726.96	-\$37,365.27	
JANUARY	\$433,140.49	\$459,201.03	\$26,060.54	
FEBRUARY	\$622,339.43			
MARCH	\$120,303.27			
APRIL	\$104,224.72			
MAY	\$998,584.88			
JUNE	\$247,665.12			
JULY	\$19,670.24			
AUGUST	\$33,452.07			
TOTALS	\$3,535,444.79		-\$178,472.01	

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User ID: JJS

Fund: 10 COOPERATIVE FUND

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
	PATRONS Patrons	01/14/2026	Gate Money South Loup - AM Dual	10 1990	OTHER LOCAL RECEIPTS	220.00
	PATRONS Patrons	01/22/2026	Gate Money Broken Bow BB	10 1990	OTHER LOCAL RECEIPTS	661.00
	PATRONS Patrons	01/14/2026	Gate Money Ansley Litchfield BB 1/2	10 1990	OTHER LOCAL RECEIPTS	813.00
	MULLENPUB1 Mullen Public School	01/22/2026	KNIGHTS INVITE WRESTLING FEES	10 1990	OTHER LOCAL RECEIPTS	110.00
	HYANNISPUB Hyannis Public Schools	01/22/2026	KNIGHTS INVITE WRESTLING FEES	10 1990	OTHER LOCAL RECEIPTS	130.00
	ARNOLDCALL Arnold-Callaway Athletic Co-op	01/22/2026	KNIGHTS INVITE WRESTLING FEES	10 1990	OTHER LOCAL RECEIPTS	110.00
	SARGENTSCH Sargent Schools	01/22/2026	KNIGHTS INVITE WRESTLING FEES	10 1990	OTHER LOCAL RECEIPTS	110.00
	SAINTPATRI Saint Patricks High School	01/22/2026	KNIGHTS INVITE WRESTLING FEES	10 1990	OTHER LOCAL RECEIPTS	110.00
	ROCKCOUNTY Rock County Public Schools	01/22/2026	KNIGHTS INVITE WRESTLING FEES	10 1990	OTHER LOCAL RECEIPTS	110.00
	MEDICINEVA Medicine Valley High School	01/22/2026	KNIGHTS INVITE WRESTLING FEES	10 1990	OTHER LOCAL RECEIPTS	110.00
	MULLENPUB1 Mullen Public School	01/22/2026	JR WRESTLING FEES	10 1990	OTHER LOCAL RECEIPTS	70.00
	BRADYPUBLI Brady Public Schools	01/22/2026	Jr High Wrestling	10 1990	OTHER LOCAL RECEIPTS	40.00
	BOUND1 Bound	01/22/2026	CC Sales Tickets/\$109 THS Concessions	10 1990	OTHER LOCAL RECEIPTS	186.30
	THEDFORDHI Thedford High School	01/22/2026	VB REF VOID	10 1990	OTHER LOCAL RECEIPTS	180.00
	ANSELMOME2 Anselmo-Merna Public School	01/22/2026	KNIGHTS INVITE WRESTLING FEES	10 1990	OTHER LOCAL RECEIPTS	110.00
	WESTHOLTHI West Holt High School	01/22/2026	JR HI WRESTLING FEES	10 1990	OTHER LOCAL RECEIPTS	60.00
	PATRONS Patrons	01/22/2026	GATE MONEY KNIGHTS INVITE	10 1990	OTHER LOCAL RECEIPTS	1,849.00
	AINSWORTH1 Ainsworth Public Schools	01/27/2026	GIRLS DUAL FEE	10 1990	OTHER LOCAL RECEIPTS	100.00
	STAPLETON1 Stapleton Public School	01/27/2026	KNIGHTS INVITE WRESTLING FEE	10 1990	OTHER LOCAL RECEIPTS	130.00
	STAPLETON1 Stapleton Public School	01/27/2026	GIRLS WRESTLING FEE DUAL	10 1990	OTHER LOCAL RECEIPTS	30.00
	MAXWELLPU1 Maxwell Public School	01/27/2026	GIRLS WRESTLING FEE DUAL	10 1990	OTHER LOCAL RECEIPTS	100.00
	BROKENBOWP Broken Bow Public School	01/27/2026	GIRLS WRESTLING DUEL FEE	10 1990	OTHER LOCAL RECEIPTS	100.00
	RAVENNAHIG Ravenna High School	01/27/2026	KNIGHTS INVITE WRESTLING FEE	10 1990	OTHER LOCAL RECEIPTS	70.00
	ELGINPUBLI Elgin Public Schools	01/27/2026	KNIGHTS INVITE WRESTLING FEE	10 1990	OTHER LOCAL RECEIPTS	110.00
	HEMMINGFOR Hemmingford Schools	01/27/2026	KNIGHRTS INVTIE WRESTLING FEE	10 1990	OTHER LOCAL RECEIPTS	110.00

Cash Receipt Listing by Fund

Fund: 10 COOPERATIVE FUND

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
	FULLERTONP Fullerton Public Schools	01/27/2026	KNIGHTS INVITE WRESTLING FEE	10 1990	OTHER LOCAL RECEIPTS	150.00
	PATRONS Patrons	01/27/2026	GATE MONEY MNAC BB 1/26	10 1990	OTHER LOCAL RECEIPTS	654.00
				Account Number Total: 10 1990	OTHER LOCAL RECEIPTS	<u>6,533.30</u>
					Fund Total: 10	<u>6,533.30</u>

Summary Totals

<u>Account Type</u>		<u>Cash Accounts</u>		<u>Receivable Accounts</u>
Subtotal Revenue	6,533.30	10 101	6,533.30	
Subtotal Expense			Total: <u>6,533.30</u>	
Subtotal General Ledger				
Total:	<u>6,533.30</u>			

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 10	Fund Number 10	COOPERATIVE FUND	
Albrecht, Colten	20260108	VARSITY BB REF VS SOUTH LOUP 1/8	175.00
Total Albrecht, Colten			175.00
Brosius, Andrew	20260108	VARSITY BB REF VS SOUTH LOUP 1/8	175.00
Total Brosius, Andrew			175.00
BSN Sports	20260112	Volleyball Shorts Uniform	406.37
Total BSN Sports			406.37
Cardinal Inn Hotel and Event Center	20260102	WRESTLING ROOMS 12/19	318.00
Total Cardinal Inn Hotel and Event Center			318.00
Christen, Andrew	20260108	JV REF VS SOUTH LOUP 1/8	70.00
Christen, Andrew	20260108-0001	JV REF BROKEN BOW 1/13	140.00
Christen, Andrew	20260122	BB VS AINSWORTH JV REF	70.00
Total Christen, Andrew			280.00
Corporate Payment Systems	20260106	Credit Card Charges	115.70
Total Corporate Payment Systems			115.70
Doniphan-Trumbull Public School	20260129	WRESTLING FEE BOYS 1/31	165.00
Total Doniphan-Trumbull Public School			165.00
Elliot, Dustin	20260122	GIRLS WRESTLING DUAL 1/23 REF	250.00
Total Elliot, Dustin			250.00
Franklin Public Schools	20260108	GIRLS FRANKLIN WRESTLING FEES 1/9	70.00
Franklin Public Schools	20260108-0001	BOYS FRANKLIN WRESTLING FEES 1/10	120.00
Franklin Public Schools	20260112	BOYS WRESTLING FEE 1/10	120.00
Franklin Public Schools	20260112-0001	GIRLS WRESTLING FEES 1/9	40.00
Franklin Public Schools	V*20260108	GIRLS FRANKLIN WRESTLING FEES 1/9	(70.00)
Franklin Public Schools	V*20260108-0001	BOYS FRANKLIN WRESTLING FEES 1/10	(120.00)
Total Franklin Public Schools			160.00
Gibbens, David	20260112	STK WRESTLING INVITE REF 1/17	375.00
Total Gibbens, David			375.00
Griek, Dave	20260102	VARSITY REF VS A/L 1/2	165.00
Griek, Dave	20260122	BB VS AINSWORTH VARSITY REF	165.00
Griek, Dave	V*20260122	BB VS AINSWORTH VARSITY REF	(165.00)
Total Griek, Dave			165.00
Harco Athletic Reconditioning, INC	20260122	RECONDITIONING 2 SPEED FLEX HELMETS	930.00
Harco Athletic Reconditioning, INC	20260122-0001	17 RECONDITIONING HELMETS/REPAIR	2,259.00
Total Harco Athletic Reconditioning, INC			3,189.00
Higgins, Gavin	20260113	PA BASKETBALL 1/13 1/8 REF JH BB Brady	170.00

Vendor Name	Invoice Number	Description	Amount
Higgins, Gavin	20260123	JV REF BB VS AINSWORTH 1/24 +PA	120.00
Higgins, Gavin	20260123-0001	JR BB VS AM 1/28	70.00
Total Higgins, Gavin			<u>360.00</u>
Hyannis Area Schools	20260112	WRESTLING FEE 1/15	60.00
Total Hyannis Area Schools			<u>60.00</u>
Kvanvig, Mike	20260112	STK WRESTLING INVITE DIRECTOR 1/17	200.00
Total Kvanvig, Mike			<u>200.00</u>
Langin, Jim	20260102	VARSITY REF VS A/L 1/2	165.00
Langin, Jim	20260122	BB VS AINSWORTH VARSITY REF	165.00
Langin, Jim	V*20260122	BB VS AINSWORTH VARSITY REF	(165.00)
Total Langin, Jim			<u>165.00</u>
Leigh Community Schools	20260129	WRESTLING MEET FEES 2/6	125.00
Total Leigh Community Schools			<u>125.00</u>
Licking, Russell	20260123	JV REF BB VS AINSWORTH 1/24	70.00
Total Licking, Russell			<u>70.00</u>
Mauler, Brett	20260102	WRESTLING TRI REF 1/6	275.00
Mauler, Brett	20260112	STK WRESTLING INVITE REF 1/17	400.00
Total Mauler, Brett			<u>675.00</u>
Meister	20260102	MAT TAPE ROLLS WRESTLING	279.90
Total Meister			<u>279.90</u>
Miller, Mike	20260123	VARISTY BB REF AINSWORTH 1/24	165.00
Total Miller, Mike			<u>165.00</u>
Mullen Markings	20260122	6x8 Plaque	50.00
Total Mullen Markings			<u>50.00</u>
Mullen Public School	20260122	Track Wrestling Clock Rental 1/17	100.00
Total Mullen Public School			<u>100.00</u>
Nichols, Mary	20260127	Hospitality Room Wrestling Meet	60.00
Total Nichols, Mary			<u>60.00</u>
North Platte High School	20260102	GIRLS WRESTLING FEE 1/3	100.00
Total North Platte High School			<u>100.00</u>
Ord Public School	20260122	WRESTLING ENTRY FEE 1/30	120.00
Ord Public School	20260122-0001	GIRLS WRESTLING ENTRY FEE 1/16	80.00
Total Ord Public School			<u>200.00</u>
Ray, Rebecca	20260102	JV REF vs A/L 1/2	50.00
Total Ray, Rebecca			<u>50.00</u>
Rinehart, Lynn	20260102	WRESTLING REF TRI 1/8	300.00
Rinehart, Lynn	20260122	GIRLS WRESTLING DUAL 1/24 REF	250.00

Vendor Name	Invoice Number	Description	Amount
Rinehart, Lynn	V*20260122	GIRLS WRESTLING DUAL 1/24 REF	(250.00)
Total Rinehart, Lynn			300.00
Rodocker, Thayne	20260102	JV REF A/L 1/2	90.00
Rodocker, Thayne	20260108	JV REF SOUTH LOUP 1/8	70.00
Rodocker, Thayne	20260108-0001	JV BB REF BROKEN BOW 1/13	140.00
Rodocker, Thayne	20260116	JR HI BB 1/19 BRADY	70.00
Rodocker, Thayne	20260122	JH BB VS A-M REF 1/28	70.00
Total Rodocker, Thayne			440.00
Sandhill Oil Company	20260108	FOOD COOP MEETING	49.26
Total Sandhill Oil Company			49.26
Sandhills Public School	20260127	Hospitality Girls Dual Meal Ticket	190.00
Sandhills Public School	20260127-0001	Hospitality MNAC BB Boys Meal Tickets	190.50
Total Sandhills Public School			380.50
Skiles, Matt	20260112	STK WRESTLING INVITE REF 1/17	375.00
Total Skiles, Matt			375.00
South Loup Bobcats	20260122	WRESTLING ENTRY FEE 1/23	125.00
South Loup Bobcats	V*20260122	WRESTLING ENTRY FEE 1/23	(125.00)
Total South Loup Bobcats			0.00
Sughroue, Nolan	20260108	VARSITY REF BB BROKEN BOW 1/13	175.00
Total Sughroue, Nolan			175.00
Summerland Public School	20260112	GIRLS WRESTLING FEES 1/12	60.00
Total Summerland Public School			60.00
Swedberg, Collin	20260108	VARSITY BB REF BROKEN BOW 1/13	175.00
Total Swedberg, Collin			175.00
Thedford High School	20260127	CONCESSIONS CC SALES THEDFORD DEC25	109.00
Total Thedford High School			109.00
Thomas, BJ	20260102	JV REF A/L 1/2	90.00
Thomas, BJ	20260108	JV REF SOUTH LOUP 1/8 BB	70.00
Thomas, BJ	20260108-0001	JV REF BB BROKEN BOW 1/13	70.00
Thomas, BJ	20260119	JR HI REF 1/19 BRADY	70.00
Thomas, BJ	20260122	BB VS AINSWORTH JV REF	70.00
Total Thomas, BJ			370.00
Wardyn, Todd	20260102	VARSITY REF VS A/L 1/2	165.00
Wardyn, Todd	20260122	BB VS AINSWORTH REF VARSITY	165.00
Total Wardyn, Todd			330.00
Weismann, Aaron	20260108	VARSITY BB REF VS SOUTH LOUP 1/8	175.00
Weismann, Aaron	20260108-0001	VARSITY BB REF BROKEN BOW 1/13	175.00
Total Weismann, Aaron			350.00
West, Robert	20260112	STK WRESTLING INVITE REF 1/17	375.00
Total West, Robert			375.00

Sandhills Public Schools
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Vendor Name

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Amount

Vendor Name	Invoice Number	Description	Amount
Wetovick, Ryan	20260123	VARSITY REF BB VS AINSWORTH 1/24	165.00
Total Wetovick, Ryan			<hr/> 165.00
Fund Number 10			<hr/> 12,087.73
Checking Account ID 10			<hr/> 12,087.73

Fund: 10 COOPERATIVE FUND

Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
10 704			FUND BALANCE			*Previous Balance						28,473.30
10 704			FUND BALANCE									
10 1990			OTHER LOCAL RECEIPTS									
01/14/2026	CR				OTHER LOCAL RECEIPTS	Patrons	0.00	220.00	0.00	0.00		
01/14/2026	CR				OTHER LOCAL RECEIPTS	Patrons	0.00	813.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Mullen Public School	0.00	110.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Hyannis Public Schools	0.00	130.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Arnold-Callaway Athletic Co-op	0.00	110.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Sargent Schools	0.00	110.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Saint Patricks High School	0.00	110.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Rock County Public Schools	0.00	110.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Medicine Valley High School	0.00	110.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Mullen Public School	0.00	70.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Brady Public Schools	0.00	40.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Bound	0.00	186.30	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Theford High School	0.00	180.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Anselmo-Merna Public School	0.00	110.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	West Holt High School	0.00	60.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Patrons	0.00	1,849.00	0.00	0.00		
01/22/2026	CR				OTHER LOCAL RECEIPTS	Patrons	0.00	661.00	0.00	0.00		
01/27/2026	CR				OTHER LOCAL RECEIPTS	Ainsworth Public Schools	0.00	100.00	0.00	0.00		
01/27/2026	CR				OTHER LOCAL RECEIPTS	Stapleton Public School	0.00	130.00	0.00	0.00		
01/27/2026	CR				OTHER LOCAL RECEIPTS	Stapleton Public School	0.00	30.00	0.00	0.00		
01/27/2026	CR				OTHER LOCAL RECEIPTS	Maxwell Public School	0.00	100.00	0.00	0.00		
01/27/2026	CR				OTHER LOCAL RECEIPTS	Broken Bow Public School	0.00	100.00	0.00	0.00		
01/27/2026	CR				OTHER LOCAL RECEIPTS	Ravenna High School	0.00	70.00	0.00	0.00		
01/27/2026	CR				OTHER LOCAL RECEIPTS	Elgin Public Schools	0.00	110.00	0.00	0.00		
01/27/2026	CR				OTHER LOCAL RECEIPTS	Hemmingford Schools	0.00	110.00	0.00	0.00		
01/27/2026	CR				OTHER LOCAL RECEIPTS	Fullerton Public Schools	0.00	150.00	0.00	0.00		
01/27/2026	CR				OTHER LOCAL RECEIPTS	Patrons	0.00	654.00	0.00	0.00		
10 1100 120 000			NON-INSTRUCTIONAL SALARY									
01/02/2026	CD	20260102	10	1119	NON-INSTRUCTIONAL SALARY	Rinehart, Lynn	300.00	0.00	0.00	0.00		
01/02/2026	CD	20260102	10	1122	NON-INSTRUCTIONAL SALARY	Wardyn, Todd	165.00	0.00	0.00	0.00		
01/02/2026	CD	20260102	10	1114	NON-INSTRUCTIONAL SALARY	Langin, Jim	165.00	0.00	0.00	0.00		
01/02/2026	CD	20260102	10	1113	NON-INSTRUCTIONAL SALARY	Griek, Dave	165.00	0.00	0.00	0.00		
01/02/2026	CD	20260102	10	1115	NON-INSTRUCTIONAL SALARY	Mauler, Brett	275.00	0.00	0.00	0.00		
01/02/2026	CD	20260102	10	1118	NON-INSTRUCTIONAL SALARY	Ray, Rebecca	50.00	0.00	0.00	0.00		
01/02/2026	CD	20260102	10	1120	NON-INSTRUCTIONAL SALARY	Rodocker, Thayne	90.00	0.00	0.00	0.00		
01/02/2026	CD	20260102	10	1121	NON-INSTRUCTIONAL SALARY	Thomas, BJ	90.00	0.00	0.00	0.00		
01/08/2026	CD	20260108	10	1130	NON-INSTRUCTIONAL SALARY	Rodocker, Thayne	70.00	0.00	0.00	0.00		
01/08/2026	CD	20260108-0001	10	1131	NON-INSTRUCTIONAL SALARY	Rodocker, Thayne	140.00	0.00	0.00	0.00		
01/08/2026	CD	20260108	10	1135	NON-INSTRUCTIONAL SALARY	Thomas, BJ	70.00	0.00	0.00	0.00		
01/08/2026	CD	20260108-0001	10	1136	NON-INSTRUCTIONAL SALARY	Thomas, BJ	70.00	0.00	0.00	0.00		
01/08/2026	CD	20260108	10	1124	NON-INSTRUCTIONAL SALARY	Albrecht, Colten	175.00	0.00	0.00	0.00		
01/08/2026	CD	20260108	10	1126	NON-INSTRUCTIONAL SALARY	Christen, Andrew	70.00	0.00	0.00	0.00		
01/08/2026	CD	20260108-0001	10	1127	NON-INSTRUCTIONAL SALARY	Christen, Andrew	140.00	0.00	0.00	0.00		
01/08/2026	CD	20260108	10	1137	NON-INSTRUCTIONAL SALARY	Weismann, Aaron	175.00	0.00	0.00	0.00		
01/08/2026	CD	20260108-0001	10	1138	NON-INSTRUCTIONAL SALARY	Weismann, Aaron	175.00	0.00	0.00	0.00		
01/08/2026	CD	20260108	10	1125	NON-INSTRUCTIONAL SALARY	Brosius, Andrew	175.00	0.00	0.00	0.00		
01/08/2026	CD	20260108	10	1134	NON-INSTRUCTIONAL SALARY	Swedberg, Collin	175.00	0.00	0.00	0.00		

Fund: 10 COOPERATIVE FUND

Chart of Account Number		Chart of Account Description										Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
01/08/2026	CD	20260108	10	1133	NON-INSTRUCTIONAL SALARY	Sughrue, Nolan	175.00	0.00	0.00	0.00		
01/12/2026	CD	20260112	10	1148	NON-INSTRUCTIONAL SALARY	West, Robert	375.00	0.00	0.00	0.00		
01/12/2026	CD	20260112	10	1145	NON-INSTRUCTIONAL SALARY	Mauler, Brett	400.00	0.00	0.00	0.00		
01/12/2026	CD	20260112	10	1146	NON-INSTRUCTIONAL SALARY	Skiles, Matt	375.00	0.00	0.00	0.00		
01/12/2026	CD	20260112	10	1144	NON-INSTRUCTIONAL SALARY	Kvanvig, Mike	200.00	0.00	0.00	0.00		
01/12/2026	CD	20260112	10	1142	NON-INSTRUCTIONAL SALARY	Gibbens, David	375.00	0.00	0.00	0.00		
01/16/2026	CD	20260116	10	1150	NON-INSTRUCTIONAL SALARY	Rodocker, Thayne	70.00	0.00	0.00	0.00		
01/16/2026	CD	20260113	10	1149	NON-INSTRUCTIONAL SALARY	Higgins, Gavin	170.00	0.00	0.00	0.00		
01/19/2026	CD	20260119	10	1151	NON-INSTRUCTIONAL SALARY	Thomas, BJ	70.00	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1162	NON-INSTRUCTIONAL SALARY	Rodocker, Thayne	70.00	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1164	NON-INSTRUCTIONAL SALARY	Thomas, BJ	70.00	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1156	NON-INSTRUCTIONAL SALARY	Langin, Jim	165.00	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1154	NON-INSTRUCTIONAL SALARY	Griek, Dave	165.00	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1161	NON-INSTRUCTIONAL SALARY	Rinehart, Lynn	250.00	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1153	NON-INSTRUCTIONAL SALARY	Elliot, Dustin	250.00	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1152	NON-INSTRUCTIONAL SALARY	Christen, Andrew	70.00	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1165	NON-INSTRUCTIONAL SALARY	Wardyn, Todd	165.00	0.00	0.00	0.00		
01/23/2026	CD	20260123	10	1168	NON-INSTRUCTIONAL SALARY	Licking, Russell	70.00	0.00	0.00	0.00		
01/23/2026	CD	20260123	10	1166	NON-INSTRUCTIONAL SALARY	Higgins, Gavin	120.00	0.00	0.00	0.00		
01/23/2026	CD	20260123-0001	10	1167	NON-INSTRUCTIONAL SALARY	Higgins, Gavin	70.00	0.00	0.00	0.00		
01/23/2026	CD	20260123	10	1169	NON-INSTRUCTIONAL SALARY	Miller, Mike	165.00	0.00	0.00	0.00		
01/23/2026	CD	20260123	10	1170	NON-INSTRUCTIONAL SALARY	Wetovick, Ryan	165.00	0.00	0.00	0.00		
01/23/2026	CD	20260122 Void Check	10	1156	NON-INSTRUCTIONAL SALARY	Langin, Jim	(165.00)	0.00	0.00	0.00		
01/23/2026	CD	20260122 Void Check	10	1161	NON-INSTRUCTIONAL SALARY	Rinehart, Lynn	(250.00)	0.00	0.00	0.00		
01/23/2026	CD	20260122 Void Check	10	1154	NON-INSTRUCTIONAL SALARY	Griek, Dave	(165.00)	0.00	0.00	0.00		
10 1100 610 000					STK COOP SUPPLIES							
01/02/2026	CD	20260102	10	1116	STK COOP SUPPLIES	Meister	279.90	0.00	0.00	0.00		
01/07/2026	CD	20260106	10	1123	STK COOP SUPPLIES	Corporate Payment Systems	115.70	0.00	0.00	0.00		
01/12/2026	CD	20260112	10	1139	STK COOP SUPPLIES	BSN Sports	406.37	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1157	STK COOP SUPPLIES	Mullen Markings	50.00	0.00	0.00	0.00		
10 1100 810 000					DUES & FEES							
01/02/2026	CD	20260102	10	1112	DUES & FEES	Cardinal Inn Hotel and Event Center	318.00	0.00	0.00	0.00		
01/02/2026	CD	20260102	10	1117	DUES & FEES	North Platte High School	100.00	0.00	0.00	0.00		
01/08/2026	CD	20260108	10	1128	DUES & FEES	Franklin Public Schools	70.00	0.00	0.00	0.00		
01/08/2026	CD	20260108-0001	10	1129	DUES & FEES	Franklin Public Schools	120.00	0.00	0.00	0.00		
01/08/2026	CD	20260108	10	1132	DUES & FEES	Sandhill Oil Company	49.26	0.00	0.00	0.00		
01/12/2026	CD	20260112	10	1143	DUES & FEES	Hyannis Area Schools	60.00	0.00	0.00	0.00		
01/12/2026	CD	20260112	10	1140	DUES & FEES	Franklin Public Schools	120.00	0.00	0.00	0.00		
01/12/2026	CD	20260112-0001	10	1141	DUES & FEES	Franklin Public Schools	40.00	0.00	0.00	0.00		
01/12/2026	CD	20260112	10	1147	DUES & FEES	Summerland Public School	60.00	0.00	0.00	0.00		
01/12/2026	CD	20260108-0001 Void Check	10	1129	DUES & FEES	Franklin Public Schools	(120.00)	0.00	0.00	0.00		
01/12/2026	CD	20260108 Void Check	10	1128	DUES & FEES	Franklin Public Schools	(70.00)	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1158	DUES & FEES	Mullen Public School	100.00	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1155	DUES & FEES	Harco Athletic Reconditioning, INC	930.00	0.00	0.00	0.00		
01/22/2026	CD	20260122-0001	10	1155	DUES & FEES	Harco Athletic Reconditioning, INC	2,259.00	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1163	DUES & FEES	South Loup Bobcats	125.00	0.00	0.00	0.00		
01/22/2026	CD	20260122	10	1159	DUES & FEES	Ord Public School	120.00	0.00	0.00	0.00		

Fund: 10 COOPERATIVE FUND

Chart of Account Number

Chart of Account Description

Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
01/22/2026	CD	20260122-0001	10	1160	DUES & FEES	Ord Public School	80.00	0.00	0.00	0.00		
01/23/2026	CD	20260122 Void Check	10	1163	DUES & FEES	South Loup Bobcats	(125.00)	0.00	0.00	0.00		
01/29/2026	CD	20260127	10	1174	DUES & FEES	Sandhills Public School	190.00	0.00	0.00	0.00		
01/29/2026	CD	20260127-0001	10	1175	DUES & FEES	Sandhills Public School	190.50	0.00	0.00	0.00		
01/29/2026	CD	20260129	10	1171	DUES & FEES	Doniphan-Trumbull Public School	165.00	0.00	0.00	0.00		
01/29/2026	CD	20260127	10	1176	DUES & FEES	Theford High School	109.00	0.00	0.00	0.00		
01/29/2026	CD	20260127	10	1173	DUES & FEES	Nichols, Mary	60.00	0.00	0.00	0.00		
01/29/2026	CD	20260129	10	1172	DUES & FEES	Leigh Community Schools	125.00	0.00	0.00	0.00		
10 704					FUND BALANCE	*Current Activity						(5,554.43)
						*Ending Balance:	12,087.73	6,533.30	0.00	0.00	0.00	22,918.87
						Fund Total: 10	12,087.73	6,533.30	0.00	0.00	0.00	22,918.87

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 1	Fund Number 01	GENERAL FUND	
Cash-Wa Distributing	20260130	Custodial/Concessions/Food	198.50
Total Cash-Wa Distributing			198.50
Consolidated Telephone	20260127	Telephone	394.21
Total Consolidated Telephone			394.21
Corporate Payment Systems	20260203	Credit Card Charges	676.23
Total Corporate Payment Systems			676.23
Creative Printers, INC	20260203	Board Advertising	196.26
Total Creative Printers, INC			196.26
Custer Public Power District	20260119	Utilities	3,242.46
Total Custer Public Power District			3,242.46
DAS State Accounting - Central Finance	20260119	Internet	421.67
Total DAS State Accounting - Central Finance			421.67
Dunning Water	20260130	Utilities	400.00
Total Dunning Water			400.00
Eakes Office Solutions	20260119	Elementary Custodial Supplies	750.32
Eakes Office Solutions	20260127	Copier Meter Reading	1,729.51
Total Eakes Office Solutions			2,479.83
ESU 10	20260204	ESU Services	4,777.05
Total ESU 10			4,777.05
Flinn Scientific Inc.	20260114	6th Grade Science Kit	50.29
Total Flinn Scientific Inc.			50.29
Hometown Leasing	20260130	Copier Lease	532.28
Total Hometown Leasing			532.28
Ingram Library Services	20260203	Books	81.47
Total Ingram Library Services			81.47
MCI	20260127	Telephone Long Distance	58.88
Total MCI			58.88
N A S B	20260119	NASB Membership Dues	3,232.00
Total N A S B			3,232.00
Nebraska Public Health Environmental Laborato	20260130	Well Routine Maintenance Elementary	484.00
Nebraska Public Health Environmental Laborato	20260130-0001	Water Testing	15.00
Total Nebraska Public Health Environmental Laborato			499.00
Nelson, Jason	20260114	Fix Front door, locker room locks	370.00
Nelson, Jason	20260204	Front Door Re-Key	78.00
Total Nelson, Jason			448.00
NIBC,	20260130	Ice Machines	275.00

Vendor Name	Invoice Number	Description	Amount
Total NIBC,			<u>275.00</u>
Palmer Public School	20260130	Spanish Distance Learning	3,600.00
Total Palmer Public School			<u>3,600.00</u>
Presto X Company	20260114	Pest Control	261.68
Total Presto X Company			<u>261.68</u>
Quill	20260127	Office Supplies	196.20
Total Quill			<u>196.20</u>
Sandhill Oil Company	20260127	Hot Water Repairs/Fuel/Tank Rental	2,830.31
Total Sandhill Oil Company			<u>2,830.31</u>
Staples	20260130	Copy Paper HS	156.84
Total Staples			<u>156.84</u>
TEAM Physical Therapy	20260112	PT Services	262.50
Total TEAM Physical Therapy			<u>262.50</u>
Theford High School	20260203	PE Supplies Mirror	550.00
Total Theford High School			<u>550.00</u>
Thomsen Chiropractic	20260114	DOT Physical	150.00
Total Thomsen Chiropractic			<u>150.00</u>
University of Nebraska -Kearney	20260119	Zimmerman Passenger Endoresment	270.00
University of Nebraska -Kearney	20260122	Deisley Class B & Passenger Endorsement	270.00
Total University of Nebraska -Kearney			<u>540.00</u>
Waldinger Corporation, The	20260127	Fan Motor Repair	1,216.44
Waldinger Corporation, The	20260203	HVAC Maintenance	1,060.00
Waldinger Corporation, The	20260203-0001	Fridge @ HS Repair	573.10
Waldinger Corporation, The	20260204	Dishwasher Leaking @ Elementary	2,084.59
Total Waldinger Corporation, The			<u>4,934.13</u>
Wards Science	20260203	Science Teaching Supplies	149.38
Total Wards Science			<u>149.38</u>
Western Nebraska Bank	20260203-0001	Postage	200.00
Total Western Nebraska Bank			<u>200.00</u>
Fund Number 01			<u>31,794.17</u>
Checking Account ID 1			<u>31,794.17</u>

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

02/04/2026 02:07 PM

User ID: JJS

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
6200 TITLE I, PART A NCLB IMPROV THE ACADEM	27,500.00	0.00	0.00	0.00	27,500.00	0.00	0.00	27,500.00
6210 TITLE I NCLB IMPROVING BSC PRGRMS ACCNT	500.00	0.00	570.00	114.00	(70.00)	0.00	0.00	(70.00)
6403 IDEA PART B(611) BASE ALLOC-SCHOOL AGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6404 IDEA PART B(611) BASE ALLOC BIRTH TO 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6406 IDEA PRESCHOOL(619) BASE ALLOC	1,600.00	0.00	0.00	0.00	1,600.00	0.00	0.00	1,600.00
6408 IDEA Part B	25,000.00	0.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00
6410 IDEA ENROLLMENT/POVERTY(611)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6421 IDEA ARP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6422 IDEA PRESCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6700 FED VOC & APP TECH ED (CARL PERKINS)	7,500.00	0.00	0.00	0.00	7,500.00	0.00	0.00	7,500.00
6967 TITLE IV PART A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6969 TITLE IV - A	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
6992 REAP	12,500.00	0.00	0.00	0.00	12,500.00	0.00	0.00	12,500.00
6996 CARES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6997 ESSERII	84,251.00	0.00	0.00	0.00	84,251.00	0.00	0.00	84,251.00
6998 ESSER III	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
8000 TRANSFERS (OUTGOING)	299,261.00	811.37	1,970.33	0.66	297,290.67	0.00	0.00	297,290.67
01 GENFRAI FUND	4,654,146.00	257,293.27	1,338,692.17	28.76	3,315,453.83	0.00	0.00	3,315,453.83

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

02/04/2026 02:07 PM

User ID: JJS

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total:	4,654,146.00	257,293.27	1,338,692.17	28.76	3,315,453.83	0.00	0.00	3,315,453.83

Board Report - Board

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 08	Fund Number 08	BUILDING FUND	
Frey's Heating and Air	20260203	New Pump for Boiler @ Elem	5,018.00
Total Frey's Heating and Air			<hr/> 5,018.00
Fund Number 08			<hr/> 5,018.00
Checking Account ID 08			<hr/> 5,018.00

Board Report - Board

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 6	Fund Number 06	LUNCH FUND	
Cash-Wa Distributing	20260130	Custodial/Concessions/Food	8,699.97
Total Cash-Wa Distributing			<hr/> 8,699.97
Ewoldts Grocery	20260130	Food	1,841.29
Total Ewoldts Grocery			<hr/> 1,841.29
US. Foods	20260203	Food	227.67
Total US. Foods			<hr/> 227.67
Fund Number 06			<hr/> 10,768.93
Checking Account ID 6			<hr/> 10,768.93

Fund: 05 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0101	ANNUAL	1,216.32	0.00	45.00	0.00	0.00	0.00	1,261.32
05 704 0104	ACTIVITIES	26,705.25	3,661.24	2,333.45	0.00	0.00	0.00	25,377.46
05 704 0113	ST TRACK	1,873.08	0.00	0.00	0.00	0.00	0.00	1,873.08
05 704 0116	CLASS OF 2026	1,167.02	0.00	1,594.01	0.00	0.00	0.00	2,761.03
05 704 0118	CLASS OF 2027	1,406.76	0.00	521.75	0.00	0.00	0.00	1,928.51
05 704 0120	DRAMA	1,012.40	0.00	0.00	0.00	0.00	0.00	1,012.40
05 704 0122	ELEMENTARY	958.78	0.00	0.00	0.00	0.00	0.00	958.78
05 704 0123	FBLA	2,975.95	310.85	236.00	0.00	0.00	0.00	2,901.10
05 704 0125	FFA	13,370.63	6,580.50	753.00	0.00	0.00	0.00	7,543.13
05 704 0128	CONCESSION STAND	1,388.48	4,907.45	4,149.72	0.00	0.00	0.00	630.75
05 704 0129	HONOR SOCIETY	731.51	0.00	0.00	0.00	0.00	0.00	731.51
05 704 0130	MUSIC	2,523.34	0.00	35.00	0.00	0.00	0.00	2,558.34
05 704 0134	S/T COOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 704 0135	SIXTH GRADE TRIP	9,392.84	2,640.58	0.00	0.00	0.00	0.00	6,752.26
05 704 0136	SPEECH	1,031.66	0.00	64.00	0.00	0.00	0.00	1,095.66
05 704 0137	ST BOYS BASKETBALL	1,478.35	1,401.58	635.00	0.00	0.00	0.00	711.77
05 704 0139	ST FOOTBALL	1,791.94	0.00	0.00	0.00	0.00	0.00	1,791.94
05 704 0145	DIGITAL DESIGN	361.00	0.00	0.00	0.00	0.00	0.00	361.00
Fund Total: 05		69,385.31	19,502.20	10,366.93	0.00	0.00	0.00	60,250.04

January Charges	
Amount	Description

10.85	Dollar General - FBLA Activity
22.70	Amazon - Office Supplies
19.56	Amazon - Elementary Activity
13.88	Amazon - Elementary Activity
9.78	Amazon - Elementary Activity
75.59	Amazon - Custodial Supplies Filters for Water Fountains
24.11	Amazon - Office Supplies/PE
111.02	Amazon - Books
144.05	Walmart - Custodial Supplies Vaccum for Activity Building
298.76	Menards - Custodial Supplies HS

730.30	TOTAL DUE
	Activity

Activity/Athletic Director's Report

Jake Trosper

February 9, 2026

- The NSAA District 4 meeting was held on January 14. Several items were approved by district vote and will advance for consideration at the state level. Proposals with the greatest potential impact on our school include the 180-day transfer rule, a multi-sport practice proposal, cross country classification alignment, balancing the number of individual cross country qualifiers per district, football wildcard points for losses to undefeated teams, implementation of a 40-point running clock for football after halftime, a 60-point mercy rule for football after halftime, the addition of a Girls State Dual Wrestling Championship, girls wrestling school qualification standards, play production third-place recognition, and a Track and Field Classification proposal.

Football

- Assistant football coach interviews were conducted last week. The varsity football coaching staff for the upcoming season will include Gage Haake as Head Coach, with Jake Trosper and Reece Zutavern serving as Assistant Coaches. The junior high football coaching staff is still being finalized.

Wrestling

- All wrestling meets this season ran smoothly and featured strong competition. Girls district competitions were held last Friday and Saturday in Ogallala. Boys district competitions will take place this Friday and Saturday at Southwest Public Schools.

Basketball

- The basketball season is nearing completion. At the MNAC Tournament, the boys team finished second and the girls team finished fourth. Girls basketball sub-district competition will begin on February 16, with boys basketball sub-districts starting on February 23.

Principal's Report
February 9, 2026

It was another whirlwind month of activities. We did a great job hosting activities in the month of January. A special thanks to Jody Anderson for keeping the facilities ready for our home events. Another thanks to all of the groups who worked in the concession stand this month.

Beyond sports, students had opportunities to attend creative writing workshops, career preparation workshops, FFA, poetry competition and leadership meetings as well. As February begins we shift our focus towards districts and state competitions as we continue to prepare students for spring testing.

As a positive rewards program, our High school staff gave out 24 K.N.G.H.T.S. cards this month to students who are going above and beyond. The students' names were placed in a drawing and Paizley Zutavern was January's winner. We will continue with another winner for February. At the elementary, teachers are giving out similar awards in their classrooms and posting good works to the classroom Dojo for parents to see.

Parent teacher conferences are this Thursday, February 12th from 4:00 - 8:00 followed by a teacher in-service day and no school on Friday.

Superintendents Report
February 9, 2026

1. The activity gym floor is nearly complete. At this point, they are waiting on parts for the bench to finalize. It is anticipated it will be completed in the next couple of weeks.
2. Administrative negotiations are complete. The superintendent contract has been posted. Principal and superintendent contracts are presented for approval.
3. One HVAC unit at the high school has been not running. Parts are ordered and I received confirmation that Waldingers will be covering the cost of replacement and the crane needed for reinstall. The district will be responsible for labor, estimated to be approximately \$3,000. Parts are anticipated at the end of the month.
4. I have added the electrical updates for the high school to the agenda this month as Facility Advocates sent a newer version. Approval can wait until March and still have things in place for summer work if approved.
5. A quick reminder that the filing deadline for incumbent candidates is February 17. Others have until March 1 to file.
6. I hope that I will be able to get more policy ready for the February meeting. The website for policy from NASB and I have had issues with logging in and it has taken some time to get it sorted out. At this writing, there has been progress, but not quite there.
7. I have started working on the classified staff wage and benefit package for the 2026-2027 year. I will have something before the March mtg. I am thinking that the negotiations committee would like to preview prior to the board meeting.

Nebraska Department of Education
School Finance & Organizational Services
2026/2027 TEOSA MODEL OF LB 1038

Note: At the direction of Senator Hughes office this model calculated the Base Levy adjustment using Preliminary Equalization Aid plus Net Option Funding (Net Option Funding is not included in the current version of LB 1038) for the Current Year.

SYSTEM COUNTY/DISTRICT NUMBER	NAME	Basic Funding %			Yield from LER	NET OPTION FUNDING	OTHER RECEIPTS	TOTAL RESOURCES	EQUALIZATION AID Option 1 (Needs minus Resources)	EQUALIZATION AID Option 2 (Needs minus Resources)	EQUALIZATION AID Option 3 (Needs minus Resources)	Preliminary Equalization Aid	State Aid Prior to Base Levy Adjustment	Base Levy Adjustment	Modelled State Aid	26.27 Modelled TOTAL STATE AID	\$ Change	% Change
		30%	BAGR	LER														
01-0003-000	KENSASAW PUBLIC SCHOOLS	5,422,530	1,910,052	325,072	819,713	3,054,837	2,367,693	1,445,113	1,445,113	1,445,113	1,445,113	2,892,785	\$448,500	\$2,244,185	\$725,489	\$1,518,686	209.33%	
01-0018-000	HASTINGS PUBLIC SCHOOLS	47,968,008	7,724,749	-	10,016,193	17,742,942	30,225,066	10,881,397	10,881,397	10,881,397	10,881,397	30,225,066	\$0	\$20,801,072	\$20,801,072	\$9,423,994	45.31%	
01-0095-000	ADAMS CENTRAL PUBLIC SCHOOLS	15,274,448	3,983,213	387,586	3,774,967	13,145,766	2,126,596	3,852,558	3,852,558	3,852,558	3,852,558	4,240,144	\$0	\$2,017,166	\$2,017,166	\$2,222,978	110.20%	
02-0005-000	SILVER LAKE PUBLIC SCHOOLS	5,426,758	3,035,028	-	1,445,746	4,480,773	945,000	1,308,755	1,308,755	1,308,755	1,308,755	1,308,755	\$250,446	\$1,058,309	\$343,341	\$714,968	208.24%	
02-0015-000	RELIG-O'NEALE SCHOOLS	6,806,097	2,512,683	-	1,752,257	4,264,940	2,512,683	1,702,030	1,702,030	1,702,030	1,702,030	2,512,683	\$0	\$1,866,139	\$541,337	\$242,157	48.43%	
02-0015-000	ELGIN PUBLIC SCHOOLS	3,246,547	1,533,276	237,553	1,939,367	6,784,261	1,615,776	1,939,367	1,939,367	1,939,367	1,939,367	2,187,414	\$551,491	\$742,201	\$350,044	\$242,157	111.02%	
02-0015-000	SUMNERLAND PUBLIC SCHOOLS	8,725,837	4,724,672	100,022	1,939,367	6,784,261	1,615,776	1,939,367	1,939,367	1,939,367	1,939,367	2,187,414	\$551,491	\$742,201	\$350,044	\$242,157	111.02%	
03-0001-000	ARTHUR PUBLIC SCHOOLS	3,392,857	842,966	300,087	311,252	1,454,285	1,454,285	1,454,285	1,454,285	1,454,285	1,454,285	2,239,649	\$1,467,116	\$427,010	\$1,040,106	\$243,586	243.58%	
03-0001-000	BANNER COUNTY PUBLIC SCHOOLS	3,853,688	1,203,040	325,072	538,958	2,067,000	1,203,040	1,203,040	1,203,040	1,203,040	1,203,040	2,111,660	\$354,372	\$469,010	\$1,262,298	\$265,008	265.00%	
03-0001-000	SANDHILLS PUBLIC SCHOOLS	3,107,205	1,537,604	-	284,359	8,931,963	1,285,042	8,931,963	1,285,042	1,285,042	1,285,042	2,111,660	\$354,372	\$469,010	\$1,262,298	\$265,008	265.00%	
03-0001-000	BOONE CENTRAL SCHOOLS	10,238,022	6,735,078	575,128	2,250,832	9,551,538	665,446	2,250,832	665,446	665,446	2,250,832	3,991,149	\$1,754,043	\$1,491,533	\$46,521	3.08%		
03-0001-000	ST EDWARD PUBLIC SCHOOLS	4,266,580	1,883,672	-	795,314	2,895,496	1,567,604	1,085,579	1,567,604	1,085,579	1,567,604	1,932,041	\$956,533	\$1,192,081	\$263,864	\$388,227	388.22%	
03-0001-000	RIVERSIDE PUBLIC SCHOOLS	5,576,008	3,557,667	-	870,771	4,707,111	1,448,070	1,033,041	1,448,070	1,033,041	1,448,070	1,932,041	\$956,533	\$1,192,081	\$263,864	\$388,227	388.22%	
07-0005-000	ALLIANCE PUBLIC SCHOOLS	16,900,847	5,257,928	-	3,440,373	10,459,474	8,202,646	3,131,703	8,202,646	3,131,703	8,202,646	8,202,646	\$332,324	\$7,870,322	\$1,978,312	\$5,991,999	302.89%	
07-0019-000	HEMINGFORD PUBLIC SCHOOLS	7,839,901	2,805,912	725,161	867,850	4,971,051	1,757,578	867,850	4,971,051	1,757,578	867,850	1,757,578	\$466,907	\$3,210,143	\$1,744,909	\$2,484,923	204.54%	
08-0001-000	BOYO PUBLIC SCHOOLS	6,541,766	2,668,969	-	1,027,865	3,713,891	1,027,865	1,027,865	3,713,891	1,027,865	1,027,865	2,804,832	\$809,527	\$460,924	\$1,334,381	\$332,899	332.89%	
08-0019-000	ANSWORTH COMMUNITY SCHOOLS	7,326,434	3,588,323	-	1,821,440	5,215,492	1,821,440	1,821,440	5,215,492	1,821,440	1,821,440	2,106,971	\$0	\$2,106,971	\$591,269	\$1,515,702	256.35%	
08-0019-000	GIBSON PUBLIC SCHOOLS	9,060,374	2,671,062	-	1,496,197	4,167,444	4,167,444	4,167,444	4,167,444	4,167,444	4,167,444	4,893,115	\$734,595	\$4,167,444	\$827,453	\$3,331,067	402.57%	
10-0007-000	KEARNEY PUBLIC SCHOOLS	73,584,705	22,453,648	325,072	16,599,778	39,032,448	39,032,448	18,201,216	39,032,448	18,201,216	39,032,448	4,259,225	\$1,208,487	\$9,840,013	\$24,172,271	\$25,144%		
10-0009-000	ELM CREEK PUBLIC SCHOOLS	9,339,428	1,791,768	-	1,574,631	2,965,274	3,974,153	1,937,618	3,974,153	1,937,618	3,974,153	4,259,225	\$1,208,487	\$3,090,758	\$866,669	\$2,224,089	295.62%	
10-0009-000	RAVENNA PUBLIC SCHOOLS	8,287,451	2,992,705	-	461,947	2,536,576	3,101,487	1,427,204	3,101,487	1,427,204	3,101,487	3,101,487	\$493,119	\$2,608,368	\$440,386	\$2,167,982	492.29%	
10-0105-000	PLEASANTON PUBLIC SCHOOLS	7,374,024	1,675,202	-	937,085	4,880,353	3,607,098	1,676,874	4,761,737	1,676,874	4,761,737	4,761,737	\$2,280,063	\$2,481,674	\$617,153	\$2,160,412	390.06%	
10-0119-000	AMHERST PUBLIC SCHOOLS	6,456,965	1,507,657	1,364,003	873,723	3,744,183	2,714,822	1,676,141	2,714,822	1,676,141	2,714,822	4,433,820	\$1,201,530	\$2,876,055	\$1,711,031	\$1,165,024	68.09%	
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHOOLS	9,335,209	3,883,449	-	1,101,336	3,460,189	4,343,657	2,084,657	4,343,657	2,084,657	4,343,657	4,343,657	\$1,365,731	\$3,537,820	\$844,385	\$2,693,435	318.98%	
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	8,120,173	2,321,079	-	1,101,336	3,460,189	4,343,657	2,084,657	4,343,657	2,084,657	4,343,657	4,343,657	\$1,365,731	\$3,537,820	\$844,385	\$2,693,435	318.98%	
11-0020-000	LYONS-DECATUR NORTHEAST SCHOOLS	6,007,180	2,281,046	-	1,101,336	3,460,189	4,343,657	2,084,657	4,343,657	2,084,657	4,343,657	4,343,657	\$1,365,731	\$3,537,820	\$844,385	\$2,693,435	318.98%	
12-0056-000	DAVID CITY PUBLIC SCHOOLS	12,373,276	6,078,418	-	1,655,072	4,774,000	3,138,822	2,984,074	3,138,822	2,984,074	3,138,822	2,984,074	\$462,469	\$2,621,522	\$466,684	\$1,617,838	316.67%	
12-0056-000	EAST BUTLER PUBLIC SCHOOLS	7,322,585	4,035,647	27,508	1,101,336	3,460,189	4,343,657	2,084,657	4,343,657	2,084,657	4,343,657	4,343,657	\$1,365,731	\$3,537,820	\$844,385	\$2,693,435	318.98%	
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	20,507,921	4,800,018	-	1,101,336	3,460,189	4,343,657	2,084,657	4,343,657	2,084,657	4,343,657	4,343,657	\$1,365,731	\$3,537,820	\$844,385	\$2,693,435	318.98%	
13-0002-000	WEEPING WATER PUBLIC SCHOOLS	5,215,660	1,574,631	-	5,086,136	825,476	2,545,498	5,086,136	2,545,498	5,086,136	2,545,498	2,122,760	\$0	\$3,139,822	\$1,097,758	\$2,042,034	186.01%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586	6,644,571	5,104,065	5,104,065	2,670,162	5,104,065	2,670,162	5,104,065	10,584,856	\$0	\$2,122,760	\$594,320	\$1,528,440	297.05%	
13-0002-000	QUINCY PUBLIC SCHOOLS	10,902,927	3,247,008	387,586</														

THIS WEEK

BILL

LB 0338

SENATOR

Hughes

COMMITTEE

EE
Education

DESCRIPTION

Makes large changes to Nebraska school finance laws. Reduces property tax levy limits for school districts, eliminates the Property Tax Credit Act and School District Property Tax Relief Credit Fund after 2025, and terminates related funds. State aid calculations for schools are revised, with new formulas for equalization aid and adjustments to how property valuations are used in funding calculations. The bill also provides a mechanism for school districts to levy additional property taxes if state aid is insufficient, and sets new limits for special building fund levies. Appropriations and transfers to the Education Future Fund are restructured, with future intent language for substantial state funding commitments. The bill takes effect immediately upon passage.
From Sen. Hughes office:
Goal: Make changes to TEEOSA in order to: • Drop the maximum levy cap for public schools to lessen the reliance of school funding on local property taxes • To increase the number of equalized school districts • To narrow the statewide difference between school districts levy rates
Method: • Utilizing existing dollars allocated to property tax credits to buy down school districts ability to levy property taxes. • The concept also envisions some changes to both the Resources and Needs sides of TEEOSA in order to maximize the maximum levy buy down, narrow the range of levies between school districts statewide, and to maximize the number of school districts that receive equalization aid. • Institute a .30 base levy adjustment
Outcome: • Maximum levy cap dropped from the current level of \$1.05 to \$0.50. • The Local Effort Rate (LER) will drop from \$1.00 to \$0.45 resulting in 242 out of 245* school districts being equalized (currently only 50 school districts will receive equalization aid in 2025/26). • All school districts levies would be between \$0.30-\$0.50, significantly narrowing the current range of \$0.32 - \$1.05.
Resource and Needs Change: • Change adjusted valuation inside TEEOSA to: ◦ Agland from 72% to 42% ◦ Other real property (commercial and residential) from 96% to 86% • Eliminate the system averaging adjustment
Funding: • Repurpose both property tax credit funds (approx \$1.2B) • Repurpose foundation aid support from the Education future fund (approx \$110M)
Benefits: • With the tax credits now being used to "buy down" the levy - this money will be recognized for going to property tax and Nebraska will NO LONGER be the "5th highest property tax" state! • With levies closer together it eliminates the argument for not potentially combining districts to provide students better opportunities and efficiencies • If the state at some point decides to pull some funding from schools - the legislature will have to vote to increase the max cap (LER) thereby acknowledging that they are in effect directly raising property taxes.

NRCSA POSITION

support

HEARING DATE

2/2 testify

TESTIFY?

STATUS

<jlavaley@osceola.esu7.org>, Shelley Kahrs <shelley.kahrs@fpsflyers.org>, Robert Sattler <rsattler@hcfalcons.org>, Brenda McNiff <bmcniff@esu5.org>, Blake Dahlberg <blake.dahlberg@thedfordschools.org>, Harlan Ptomey <Harlan.Ptomey@cbwildcats.org>, Brian Redinger <brian.redinger@stapletonschools.org>, Kim Jonas <kjonas@ansleys.org>, Chris Kuncl <chris.kuncl@mullenpublicschools.org>, Bryce Jorgenson <bryce.jorgenson@sveagles.org>, Stephanie Kaczor <stephanie.kaczor@riversideps.org>, Mark Lenihan <malenih1@waynebluedevels.org>, Seth Sackman <ssackmann@walthillschool.org>, Geraldine Erickson <gerickson17@esu17.org>, Dan Schnoes <dschnoes@esu3.org>, Mark Wragge <mwragge@croftonwarriors.org>, Melissa Poloncic <mpoloncic@dcwest.org>, Jason Dolliver <jasondolliver9@gmail.com>, Brian Maschmann <brian.maschmann@esu6.org>, Randy Kort <rkort@meridianmustangs.org>, Brad Hoelsing <bradhoelsing@wausaschools.org>, Wade Finley <wade.finley@deshlerdragons.org>, Christopher Look <clook@boonecentral.esu7.org>, Josh Lynch <josh.lynch@lnraiders.org>, Chuck Kucera <chuckkucera@verdigrepublicschool.org>, Troy Unzicker <troy.unzicker@alliancebulldogs.org>, Del Dack <del.dack@paxtonschools.org>, Ann Foster <afoster@bradyschools.org>, Melissa Wheelock <mwheelock@esu10.org>, Andrew Offner <aoffner@fallscityps.org>, Dale Martin <dmartin@ehpirates.org>, Drew Harris <drew.harris@esu9.us>, Dale Hafer <dhafer@ainsworthschools.org>, Bryon Hansen <bryon.hanson@rcentral.org>, Jeff Hoelsing <jhoelsing@winsidewildcats.org>, Ryan Terwilliger <ryan.terwilliger@mps148.org>, Josh Cumpston <josh.cumpston@fillmorecentral.org>, Rick Masters <rmasters@kenesawschools.org>, Cory Dahl <corey.dahl@esu8ne.org>, Joel Morgan <joel.morgan@arnoldpublicschools.org>, Justin Patterson <justin.patterson@whfalcons.org>, Robert Drews <bob.drews@arapahoewarriors.org>, Richard Hasty <rhasty@pcsd.org>, Todd Halvorsen <thalvorsen@lewistonschool.net>, Darron Arlt <darlt@plainviewschools.org>, Molly Aschoff <mollyaschoff@summerlandbobcats.org>, Kelly Lampe <klampe@bdstorm.org>, Daniel Kluver <dkluver@wbroncs.org>, Jon Davis <jon.davis@almacardinals.org>, Gregg Robke <grobke@esu4.net>, Michael Hart <Hart.mic@districtor1.net>, Matt Drew <matt.drew@litchfieldps.org>, Randy Geier <rgeier@wpbroncos.net>, Joel Ferguson <jferguson@whscats.org>, Brice King <briceking@humphrey.esu7.org>, Kathy Urbanek <kurbanek@mitchelltigers.org>, Phillip Picquet <ppicquet@esu15.org>, Brendan Calahan <brendancalahan@poncaschool.org>, Frank Jesse <fjesse@chamberspublic.org>, Jody Phillips <jphillips@4rhuskies.org>, Laura Barrett <lbarrett@esu13.org>, Todd Strom <tstrom@blfdbees.org>, Tony Primavera <primavera@hccardinals.org>, Dale Maynard <dale.maynard@burwellpublicschools.com>, Kendall Steffensen <kendallsteffensen@piercebluejays.org>, Travis Miller <tmiller@gubn.org>, Kim Beran <kim.beran@elmcreekschools.org>, Vern Fisher <vern.fisher@gibbonpublic.org>, Jeremy Christiansen <jeremy.christiansen@lccschool.org>, Mark Aten <mark.aten@overtoneagles.org>, Dan Endorf <dan.endorf@cozadschools.net>, Mark Ernst <mernst@hdcjags.org>, Darin Hahne <mr.hahne@elkhornvalleyschools.org>, Justin Petersen <justin.petersen@wilberclatonia.org>, Terry Zessin <tzessin@wrrsd.org>, Nick Mumm <nick.mumm@dorchesterschool.org>, Nathan Lightle <nlightle@pleasantonbulldogs.org>, PJ Quinn <pquinn@meadpublicschools.org>, Jason Cline <jcline@spsne.org>, Adam Patrick <adam.patrick@spwildcat.org>, Daniel Weddle <dweddle@wpcadets.org>, Mike Patee <mpatee@allenschools.org>, Jake Luhr <jluhr@bcpsne.info>, Kaela Heneger <khenerger@centuraps.org>

Sen. Hughes' office offered more clarity on the LB1038 modeling that I forwarded earlier today. Please share this with your Board of Ed members. Thanks all!

----- Forwarded message -----

From: **Matthew Howe** <mhowe@leg.ne.gov>

Date: Fri, Feb 6, 2026 at 4:27 PM

Subject: Re: NDE Modeling of LB1038

To: Colby Coash <ccoash@nasbonline.org>, <kykef@hotmail.com>, Jack Moles <jmoles@nrca.net>, Bruce Rieker <brucer@nefb.org>, Mike Dulaney <mike.dulaney@ncsa.org>, Connie Knoche <cknoche@openskypolicy.org>, Luke Wenz <lwenz@platteinstitute.org>, Hunter Traynor <htraynor@nechamber.com>

Cc: Jana Hughes <jhughes@leg.ne.gov>

All:

We've had a number of questions about the model results and how school districts should calculate their tax asking under LB1038. If you could please share this with your members, we'd greatly appreciate it.

Please note that the valuation changes in LB1038 only apply to the calculation inside TEEOSA on the Resources side, for purposes of NDE calculating the Yield from LER. Under LB1038, the LER would be \$0.45.

For purposes of calculating a school district's tax request, LB1038 makes no changes to your current (or future) valuations as provided to each school district by the county. To determine what your local school district could levy, take your levy rate times whatever your school district's valuation is now. Again, the valuation changes in LB1038 do not impact the valuation at which you currently use to tax against.

Also, an important point that many have overlooked, whatever you currently levy for toward your school district special building fund would now be OUTSIDE the maximum levy limit. The rate does drop from \$0.14 to \$0.10 but again, it is outside the maximum levy. Bonds would also remain outside the maximum levy.

We've also had some questions about the Base Levy Adjustment calculation. NDE provided us with a great explanation (better than mine) of how they calculated that for the model we shared with you all this morning. It is below.

Under LB 1038, the Department of Education determines a "preliminary equalization aid amount," which is the larger of either the district's total formula need minus its total resources or 30% of its basic funding. The net option funding is then added to establish the state aid prior to base levy adjustment.

The base levy adjustment is calculated by finding the difference between the previous year certified state aid (2025/26 in this model) and that state aid prior to the base levy adjustment. That ratio of that difference and the current taxable valuation (decreased per LB1038) multiplied by 100 establishes the "potential levy change." The Potential levy is defined as the previous year's levy plus the potential levy change.

The base-levy adjustment itself is calculated as $(0.30 - \text{potential GF levy}) \times (\text{total taxable value}) + 100$, with negative results set to zero. The .30 represents the established "base levy" per LB1038.

Let me know if you have additional questions that we can help to try and answer.

Have a great weekend.

Matt

On Fri, Feb 6, 2026 at 10:22 AM Matthew Howe <mhowe@leg.ne.gov> wrote:

All:

Senator Hughes wished to share NDE's modeling of LB1038. It is attached to this email. Please feel free to share it with your members.

You will see NDE notes that the net option funding is not in the language of the current base levy calculation. Net option funding was not changed in LB1038. NDE's note simply shares that although net option funding is not currently included in the BLA calculation it is our intention to do so when we have the opportunity to amend the bill. Please let me know if you have any questions.

--

Matt Howe
Legislative Aide
Senator Jana Hughes - District 24
Nebraska State Capitol - Room 1212
(402)-471-2756
mhowe@leg.ne.gov

[Quoted text hidden]

OBJECTIVES FOR EQUAL EDUCATIONAL OPPORTUNITIES FOR STUDENTS

This section of the board policy manual is devoted to the board's goals and objectives for assisting the students of the school district in obtaining an education. Each student shall have an opportunity to obtain an education in compliance with the policies in this series. It is the goal of the board to develop a healthy social, intellectual, emotional, and physical self-concept in the students enrolled in the school district. Each student attending school will have the opportunity to use it and its education program and services as a means for self-improvement and individual growth. In so doing, the students are expected to conduct themselves in a manner that assures each student the same opportunity.

The board supports the delivery of the education program and services to students free of discrimination on the basis of race, color, sex, marital status, national origin, religion or disability. This concept of equal educational opportunity serves as a guide for the board and employees in making decisions relating to school district facilities, employment, selection of educational materials, equipment, curriculum, and regulations affecting students.

Board policies, rules and regulations affect students while they are on school district property or on property within the jurisdiction of the school district; while on school owned, operated, or chartered transportation; while attending or engaged in school activities; and while away from school grounds if misconduct will directly affect the good order, efficient management and educational processes of the school district.

This section of the board policy refers to the term "parents" in many of the policies. The term parents for purposes of this policy manual shall mean the legal parents. It shall also mean the legal guardian or custodian of a student and students who have reached the age of majority or are otherwise considered an adult by law.

Inquiries by students regarding compliance with equal educational opportunity laws and policies, including but not limited to complaints of discrimination, shall be directed to the superintendent or his or her designee.

Inquiries may also be directed in writing to the Director of the Kansas Office of Civil Rights, U.S. Department of Education, One Petticoat Lane, 1010 Walnut Street, Suite 320, Kansas City, MO 64106, (816) 268-0550, the Nebraska Equal Opportunity Commission, State Office Building, 301 Centennial Mall South, 5th floor, P.O. Box 94394, Lincoln, NE 68509-4934, (402) 471-2024 or (800) 642-6112 or by email to OCR.KansasCity@ed.gov. This inquiry or complaint to the federal or state office may be done instead of, or in addition to, an inquiry or complaint at the local level.

Further information and copies of the procedures for filing a complaint are available in the school district's central administrative office and the administrative office in each attendance center.

Legal Reference: Sect. 504 of the Rehabilitation Act of 1973
 20 U.S.C. §1681 et seq. (1994)
 34 C.F.R. §104 et seq.
 34 C.F.R. §160 et seq.
 Neb. Statute 79-2,114 et seq. (Neb. Equal Opportunity in
 Education Act).

Cross Reference: 100 District Organization and Basic Commitments

Approved August 11, 2003
Reviewed May 11, 2020, February 9, 2025
Revised _____

501.01 - EDUCATIONAL EQUITY

The district is committed to equity and excellence for all students. Educational equity is defined as providing all students, regardless of socioeconomic status, race (including skin color, hair texture, and protective hairstyles), ethnicity, language, religion, sex, gender, orientation, cognitive/physical ability, or mobility the high-quality instruction and support needed to reach and exceed state educational standards.

The district will identify and address any disparities that result in low-income students and minority students being taught at higher rates than other students by ineffective, inexperienced, or out-of-field teachers.

To achieve educational equity, the district will commit to:

- 1. using district-wide and individual school-level data disaggregated, when appropriate, by socioeconomic status, race/ethnicity, national origin, language, special education, and mobility, to inform district decision making;*
- 2. working to raise the achievement of all students;*
- 3. and graduating all students ready to succeed.*

In order to reach the goal of educational equity for each and every student, the District shall monitor students' progress in meeting the state academic standards by:

- 1. developing and implementing a well-rounded program of instruction to meet the academic needs of all students;*
- 2. identifying students who may be at risk for academic failure;*
- 3. supporting efforts to reduce the overuse of discipline practices that remove students from the classroom;*
- 4. providing additional educational assistance to individual students the district determines need help in meeting the state academic standards;*
- 5. and identifying and implementing instructional and other strategies intended to strengthen academic programs and improve school conditions for student learning.*

The District will provide organized, system-wide means of incorporating educational equity into its educational program by:

- 1. providing every student with access to high quality curriculum, support, and other educational resources;*
- 2. providing multiple pathways to success in order to meet the needs of the entire student body and actively encourage, support, and expect high academic achievement for each student;*
- 3. working to create schools with a safe, supportive and inclusive environment; and*
- 4. seeking to promote educational equity as a priority in professional development.*

The Superintendent will include equity practices leading to specific goals and strategies in the District's school improvement plan. The Superintendent will periodically report to the Board on progress in the implementation of this policy.

Legal Reference: 20 U.S.C. §6312

Approved: February 9, 2026

Reviewed _____

Revised _____

ENTRANCE ADMISSIONS

Children in the school district community will be allowed to enroll in the school district's regular education program beginning at age five. The child must be age five on or prior to July 31 to participate in the school district's kindergarten program or beginner grade, or be admitted under exceptions provided by state statute.

The board shall require evidence of age and residency in the form of a birth certificate or other evidence before the student may enroll in the school district's education program. It shall be within the discretion of the superintendent to determine what is satisfactory evidence for proof of age.

Prior to enrollment, the child must provide the administration with proof of a physical examination and immunizations as required by law and the respective policies of this district. Failure to provide this information shall be reason for denying admission to the student.

Legal Reference: Neb. Statute 79-214 et seq.

Cross Reference: 503.01 Compulsory Attendance
 508.01 Student Health and Immunization Checkups

Approved August 11, 2003

Reviewed May 11, 2020, February 9, 2025

Revised April 9, 2012

ATTENDANCE CENTER ASSIGNMENT

The board shall have complete discretion to determine the boundaries for each attendance center, to assign students to the attendance centers, and to assign students to the classrooms within the attendance center.

It shall be the responsibility of the superintendent to make recommendations to the board regarding the division of students among attendance centers. In making the recommendations, the superintendent shall consider the geographical layout of the school district, the condition and location of the school district facilities, the location of student population, possible transportation difficulties, financial condition of the school district and other factors deemed relevant by the superintendent or the board.

Cross Reference: 503.01 Compulsory Attendance

Approved August 11, 2003

Reviewed May 11, 2020, February 9, 2026

Revised _____

STUDENT TRANSFERS OUT OR WITHDRAWALS

If the student's parents wish to withdraw or transfer the student from school prior to completing and graduating from the education program, they shall notify the superintendent as soon as possible of the decision to withdraw or transfer the student from the education program. The student or parent should present this written notice at the office and receive instructions regarding the return of textbooks, library books, locker equipment, hot lunch tickets and completion of grade records.

The notice shall state the student's final day of attendance. If the student is not enrolling in another school district, the school district shall maintain the student's records in the same manner as the records of students who have graduated from the school district.

If the parents wish to have the student's cumulative record sent to the new school district, the parents shall notify the superintendent in writing. This notice shall include the name of the school district and the person at the new school district to whom the student's cumulative records should be sent. If the new school district requests the student's cumulative records, the school district will forward the cumulative records and notify the parents the records have been sent.

Withdrawal and Transfer Procedure

The procedure for withdrawal or transferring is as follows:

1. Secure authorization withdrawal or transfer note from the parent or guardian.
2. Obtain appropriate forms from the guidance office or principal's office.
3. Have the forms filled out by teacher, return all school books and property, and make sure all fees are paid.
4. Take completed forms to the guidance or principal's office for final clearance.

Cross Reference: 507 Student Records

Approved August 11, 2003

Reviewed May 11, 2020, February 9, 2026

Revised _____

STUDENT RE-ENTRY TO SCHOOL

A student who has transferred to another school under the open enrollment procedures may be readmitted to his or her district of residence at any time after one school year.

The student may not return prior to one year except at the mutual agreement of both the resident and option school districts.

Legal Reference: Neb. Statute 79-237

Approved August 11, 2003

Reviewed May 11, 2020, February 9, 2026

Revised _____

EXCHANGE AND FOREIGN STUDENT ADMISSIONS

~~Foreign exchange students must reside in the district or must apply for enrollment under provisions of the enrollment option statutes.~~

No foreign exchange student will be enrolled in the district until the foreign exchange student has provided the district with all records and information requested by the district. Foreign exchange students must also comply with any health requirements imposed by state or other governing laws and according to district policies.

Foreign exchange students must not have graduated from high school (or an equivalent educational institution) prior to enrollment in the district.

Foreign exchange students completing twelfth grade in the district will be provided with an honorary diploma. If a foreign exchange student wishes to receive a District High School Diploma, the student must make application to the school principal at the time of enrollment, and must successfully complete district graduation requirements.

Legal Reference: Neb. Statute 79-215

Cross Reference: ~~502 — Student Attendance~~
 508 Student Health and Well-Being

Approved August 11, 2003

Reviewed May 11, 2020, February 9, 2026

Revised _____

ASSIGNMENT OF NEW STUDENTS TO CLASSES AND GRADE LEVELS

New students entering from schools recognized and approved by the Nebraska Department of Education will initially be placed in grades and classes on the basis of their grade placement/credits in the school from which they are transferring. The district administration, through academic achievement tests and other evaluation measures as necessary, will determine the appropriate grade level/credit status of students transferring from schools that have not been approved by the state department of education. These measures may include chronological age, previous public or private school experience and transcript review, diagnostic or achievement testing data test data, criterion referenced test data, exam test data, and administrative or counselor reviews.

Previous high school work may be validated for a high school student by successfully completing a higher level unit in this district's high school for every unit completed in a non-accredited high school; i.e., completion of a second unit mathematics would validate the mathematics credit transferred. If no successive course work is pursued to validate the credit, similar or equivalent work will be evaluated at the discretion of the principal.

Cross Reference: 601 Goals and Objectives

Approved August 11, 2003

Reviewed June 10, 2024, February 9, 2026

Revised June 10, 2024

ASSIGNMENT OF CONTINUING STUDENTS TO CLASS

Pupils will be enrolled in grades and classes in which they can be expected to master established district instructional/learning objectives. All pupils who are included under the compulsory school attendance law must be enrolled and required to attend all classes prescribed by the state and the district Board of Education unless exempt by the school authorities.

Pupils will be assigned to the grade level in elementary and middle schools, or be enrolled in classes recommended by the principal consistent with state guidelines, the recommendations of teachers, through academic achievement tests and other evaluation measures. Ability to meet district gradesubject and course instructional/learning objectives will be a major factor in grade level assignment.

High school students will be classified in certain grades according to the following criteria:

- Freshman (ninth grade student) A student in his/her first year of a fouryear senior high school or a student with sufficient credits to expect graduation* in four years.
- Sophomore (tenth grade student) A student in the second year of enrollment in a fouryear senior high school who has earned sufficient credits to expect graduation* in three years.
- Junior (eleventh grade student) A student with two or more years of enrollment in a senior high school who has earned sufficient credit to expect graduation* in two years.
- Senior (twelfth grade student) A student with three or more years of enrollment in a senior high school who has earned sufficient credit to expect graduation* in one year.

* Students may reasonably expect to graduate if they earn the required credits by successfully completing a full schedule of classes. They may not expect graduation or a class promotion if they must gain extra credit from an overload schedule, summer school or correspondence work.

Legal Reference: Neb. Statute 79-526

Cross Reference: 100 District Organization and Basic Commitments
 503 Student Attendance

Approved August 11, 2003

Reviewed May 11, 2020, February 9, 2026

Revised _____

Superintendent Pay Transparency Notice— Jamie Isom

Notice is hereby given that Sandhills Public Schools will consider a superintendent employment contract as part of its agenda at the regular board meeting held on February 9, 2026 at 6:00 pm at the Lecture Hall at Sandhills High School in Dunning, Nebraska.

After the 2026/27 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

0

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2026/27 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 71,000.00		\$ 71,000.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 10,500.00		\$ 10,500.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare <u>if paid by the district</u></i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 10,650.00		\$ 10,650.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 1,000.00		\$ 1,000.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 93,150.00	\$ -	\$ 93,150.00

Superintendent's Contract

This contract is made by and between the Board of Education of Sandhills Public Schools, District No. 05-0071, hereinafter referred to as "the Board", and Jamie S. Isom, hereinafter referred to as the "Superintendent."

Witnesseth: That in accordance with action taken by the Board as recorded in the minutes of the Board meeting held on February 9, 2026, the Board hereby agrees to employ the Superintendent, and the Superintendent hereby agrees to accept such employment, subject to the following conditions:

Section 1. Term of Contract

- (a) **Term.** The Superintendent shall be employed for a period of (1) year, beginning on the 1st day of July, 2026 and expiring on the 30th day of June 30, 2027, consisting of at least 130 work days excluding Saturdays, Sundays, and legal holidays. Superintendent agrees to work approximately 11 days per month throughout the calendar year. Should the superintendent need to work additional days (more than 130 work days) those days will be mutually agreed to by the Superintendent and the Board.
- (b) **Automatic Extensions.** Effective on the 15th of January of each year, this Contract shall be automatically extended for one (1) additional year beyond the end of any extended term, whichever is later. To prevent such automatic extension, the Board must give notice to the Superintendent, or the Superintendent must give notice to the Board in writing, at the January Board meeting of each year, of intent to not extend the Contract for an additional year. Notice by the Board of such intent must be given pursuant to official approved Board Action. Notice by the Superintendent of such intent must be given to the Board President.
 - i. The Superintendent is responsible for reminding the Board of this provision by placing an agenda item, regarding contract renewal, on the agenda of the Board's regular January meeting. The Superintendent is also responsible for ensuring that the District is in full compliance with the Superintendent Pay Transparency Act. Failure to place this issue on the agenda or failure to ensure compliance with the Superintendent Pay Transparency Act will constitute a material breach of this agreement and will constitute grounds for contract termination or cancellation.

Section 2. Salary

- (a) **Salary for the Term.** The annual gross salary for the 2026-2027 year shall be \$ 71,000.
- (b) **Salary for Extended Terms.** The salary for any renewal or extension periods shall be set by mutual agreement of the Superintendent and the Board at the February Board meeting preceding that contract year. The salary shall in no event be less than the annual salary for the immediately preceding contract year.
- (c) **Payment of Salary and Adjustment.** In consideration of the annual gross salary to be paid, the Superintendent agrees to perform faithfully duties of the Superintendent of Schools in and for the District as prescribed by the laws of the State of Nebraska and by the rules and regulations promulgated by the Board thereunder. Annual net salary shall be paid in equal

installments in accordance with the policy of the Board governing payment of the professional staff employees of the District. The Superintendent's salary shall not be reduced during the term of this contract except for just cause as authorized by law.

Section 3. Professional Status. The Superintendent hereby affirms that she is not under contract with another school board of board of education covering any part of or all of the same term provided in this contract. The Superintendent further affirms that throughout the term of this contract, she will hold a valid and appropriate certificate to act as a Superintendent of Schools in the State of Nebraska which the Superintendent will register and maintain on file in the District's central administrative office. This contract shall be valid and the Board will not compensate the Superintendent for any service performed prior to the date that the Superintendent registers the certificate. The Superintendent represents that (1) all information provided in connection with the Superintendent's application for employment with the district was true and accurate at the time of the application, and if there is or has been a material change in such information, the Superintendent will advise the Board immediately; (2) The Superintendent has never been convicted of or plead to 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 offence 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) the Superintendent has not had any professional licenses or certificates suspended or revoked.

Section 4. Superintendents Duties. Subject to the approval of the Board, the Superintendent shall be responsible for organizing, reorganizing, and arranging the schools of the District. The administration of instruction and business affairs shall be vested in the Superintendent and administered by her with the assistance of her staff. The Superintendent shall be responsible for selecting, placing, and transferring personnel. She shall be responsible for initiating all personnel matters which require action by the board, including making recommendation to the Board concerning the termination or discharge of any personnel. The Superintendent agrees to devote her time, skill, labor and attention to her duties as Superintendent of Schools throughout the term of this Contract; provided, however, by agreement with the Board, she may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations by utilizing vacation days unless such activity benefits the district.

Section 5. Board-Superintendent Relationship. The Board shall have primary responsibility for formulating and adopting Board policy. The Superintendent shall be the chief administrative officer for the District, and shall have primary responsibility for implementation of Board policy. The parties agree, individually and collectively, to promptly refer all criticism, complaints and suggestions called to their attention to the Superintendent for action, study or recommendation, as appropriate.

Section 6. Cancellation or Mid-Term Amendment. The Contract of the Superintendent may be canceled or amended by a majority of the members of the Board during the term of the contract for any of the following reasons: (a) upon cancellation, termination, revocation, or suspension of the Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate by the State Board of Education; (b) breach of any of the material provisions of this Contract; (c) for any of the reasons set for in this employment contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity; or (j) any other conduct or condition that substantially interferes with the continued performance of the

superintendent's duties. The procedures for cancellation during the term of the contract shall be in accordance with the applicable Nebraska Revised Statutes.

Section 7. Disability. If the Superintendent is unable to perform her duties by reason of illness, accident or other disability beyond her control, and the disability continues for more than forty (40) days, or if the disability is permanent, irreparable, or of such a nature as to make performance of her 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 Superintendent under any insurance coverage furnished by the district.

Section 8. Transportation. The Board shall provide the Superintendent with transportation required in the performance of her official duties or shall reimburse her for such transportation at the state reimbursement rate. This provision does not include the expense of commuting to and from school.

Section 9. Fringe Benefits.

- a. **Health Insurance.** The Board shall provide the Superintendent the \$1900 Deductible EHA insurance coverage that she qualifies for.
- b. **Dental Insurance.** The Board shall provide to the Superintendent dental insurance.
- c. **Personal Time Off.** The Superintendent shall have fourteen (14) days of paid personal time off each contract year. Unused leave may be carried over from contract year to contract year. In no case shall the Superintendent accumulate no more than forty (40) days. The Superintendent shall maintain and keep current, a record of her leave which the Superintendent shall make available to the Board at the July Board meeting of each year during the term of this contract and upon the Board's request. The administrator shall not be entitled to any compensation for unused sick leave upon the conclusion of her employment.
- d. **Professional Development.** The Superintendent is expected to continue her professional development and to participate in relevant learning experiences. With the approval of the Board, she may attend appropriate professional meetings at the local, state, regional and national level; and the Board will pay for valid expenses of attendance.
- e. **Membership Dues.** The school district will pay the annual dues for the Superintendent's membership in professional organizations as approved by the board. i.e., Nebraska Council of School Administrators, American Association of School Superintendent, Nebraska Association for School Curriculum and Development. With board approval, other membership fees for other organizations may be included.
- f. **Vacation Leave.** No vacation days are available.

Section 10. Deductions. This contract shall conform to the statutes and regulations governing deductions from compensation and shall be subject to the School Employees Retirement Act. The school district shall withhold other deductions as the Superintendent and Board may agree.

Section 11. No Penalty for Release or Resignation. There shall be no penalty for release or resignation by the Superintendent from this Contract; provided no resignation shall become effective until expiration of the contract unless accepted by the Board, and the Board shall fix the time 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 twelve months in the annual salary period in which termination occurs. Any portion of the salary paid, but not earned, prior to the date of termination of this Contract, shall be refunded by the Superintendent.

Section 13. Evaluation. The Board shall evaluate the Superintendent twice during her first year of employment and at least once each year thereafter. The Superintendent shall remind the Board members in writing at least 45 days before the date of each upcoming evaluation and provide them with the written evaluation instrument to be used.

Section 14. Legal Actions. If any legal action, including but not limited to professional practice complaints, is threatened or filed against the Superintendent as a result of the Superintendent's good faith performance of her duties for the Board, the Board shall pay the expenses of defending such legal action to the maximum extent permitted by law. Notwithstanding anything herein to the contrary, this section shall not apply to legal actions, but not limited to professional practice complaints, initiated by the Board against the Superintendent.

Section 15. Physical or Mental Examination. The Board shall have the authority to require the Superintendent to undergo a physical or mental examination by a physician and/or psychologist of the Board's choosing. In deference to the requirements of the Americans with Disabilities Act and HIPPA, the physician's report to the Board must address whether the Superintendent is able to perform the "essential functions" of her 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 his Contract.

Section 17. Amendments to be in Writing. The Contract may be modified or amended only a writing duly authorized and executed by the Superintendent and the Board.

Section 18. Disciplinary Action. The parties agree that the Board president may place the Superintendent on paid leave by delivering written notice of the same when the Board president determines it is in the best interest of the District to do so. The paid leave shall continue unless and until a majority of the Board determines otherwise at a duly convened meeting. The Board may suspend the Superintendent without pay for a period not to exceed thirty (30) working days. Prior to suspending the Superintendent without pay, the Board president and secretary shall deliver a written notice to the Superintendent advising the Superintendent of the alleged reasons for the proposed action and provide the opportunity to present the Superintendent's version of the facts. Within seven calendar days after receipt of such notice, the Superintendent may make a written request to the secretary of the school board for a due process hearing under section 79-832. If such a request is not delivered within such time, the action of the Board shall become final.

Section 19. Severability. If any portion of this contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability 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 9th day of February, 2026.

Rory Zutavern, Board President

Reed Larsen, Board Secretary

EXECUTED BY THE SUPERINTENDENT this 9th day of February, 2026

Jamie S. Isom, Superintendent



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

Our focus is on serving you!

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

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

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

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

To recap, you need to return to ESU 10:

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

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

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

Schedule B

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

FTE

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

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

ADM

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

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

Per Student

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

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

Day(s)/Week

Mental Health Therapy is currently the only program that is billed on a day(s) per week basis. For a district that contracts for the three programs of SLP, OT and PT from the service unit, their cost is \$11,000 for the year for 1 day per week. If a district contracts with ESU 10 for one or two of these programs, their cost is \$16,000 for the year for 1 day per week. If a district does not contract for any of the three programs, their cost is \$21,000 for the year for 1 day per week.

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

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

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

WITNESSETH:

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

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

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

ACCEPTED FOR **SANDHILLS PUBLIC SCHOOL AS DISTRICT**

THIS _____ DAY OF _____ 2026

BY _____
 President or Secretary of Board

ACCEPTED FOR **EDUCATIONAL SERVICE UNIT 10 AS SERVICING AGENCY**

THIS _____ DAY OF _____ 2026

BY _____

Secretary of the Board of Education, ESU 10

12/25

Schedule A

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

District Name: Sandhills Public Schools

Contracted Reimbursable School Age Services	NDE Service Code	2025-26 Percent Per District	2026-27 Percent Per District
Speech Teacher School Age - Secondary	4001	0.0480	0.0100
Speech Teacher School Age - Elementary		0.3520	0.3055
SpEd Supervision School Age - Secondary	0001	0.0060	0.0060
SpEd Supervision School Age - Elementary		0.0060	0.0060
D/E Audiology School Age - Secondary	1003	0.0020	0.0020
D/E Audiology School Age - Elementary		0.0020	0.0020
Deaf Education Services School Age - Secondary	2014	-	-
Deaf Education Services School Age - Elementary		-	-
D/E Psychology School Age - Secondary	1002	0.0050	0.0050
D/E Psychology School Age - Elementary		0.0050	0.0050
Occupational Therapy School Age - Secondary	4006	0.0070	0.0070
Occupational Therapy School Age - Elementary		0.0070	0.0070
Physical Therapy School Age - Secondary	4005	-	-
Physical Therapy School Age - Elementary		-	-
Vision Services School Age - Secondary	2008	-	-
Vision Services School Age - Elementary		-	-
Orientation & Mobility - Secondary	4048		
Orientation & Mobility - Elementary			
Vocational	4012	0.0100	0.0100
Licensed Mental Health Provider Service - Secondary		-	-
Licensed Mental Health Provider Service- Elementary		-	-

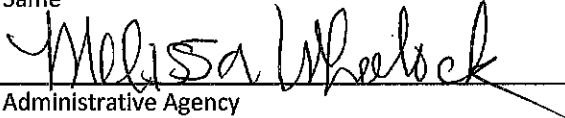
Contracted Nonreimbursable Preschool Services		2025-26 Percent Per District	2026-27 Percent Per District
Speech Teacher Ages 3 - 4	4001	0.0000	0.0000
Speech Teacher Birth - 2		0.0000	0.0845
SpEd Supervision Ages 3 - 4	0001	0.0070	0.0070
SpEd Supervision Birth - 2		0.0070	0.0070
D/E Audiology Ages 3 - 4	1003	0.0004	0.0004
D/E Audiology Birth - 2		0.0004	0.0004
Deaf Education Services Ages 3 - 4	2014	-	-
Deaf Education Services Birth - 2		-	-
D/E Psychology Ages 3 - 4	1002	0.0010	0.0010
D/E Psychology Birth - 2		0.0010	0.0010
Occupational Therapy Ages 3 - 4	4006	0.0018	0.0018
Occupational Therapy Birth - 2		0.0018	0.0018
Physical Therapy Ages 3 - 4	4005	-	-
Physical Therapy Birth - 2		-	-
Vision Services Ages 3 - 4	2008	-	-
Vision Services Birth - 2		-	-
Orientation & Mobility - 3 - 4	4048		
Orientation & Mobility - Birth - 2			

signature of authorized school representative

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

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

Part V:

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

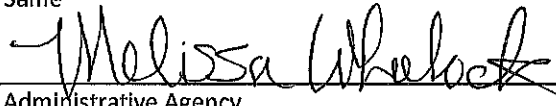
Part VI:

Cooperative Program Participant:	Sandhills Public Schools	School District or ESU Number: 05-0071
Address:	107 Gandy Ave., PO Box 29 Dunning, NE 68833-0029	
Phone:	308-538-2224	
Name / Title of Cooperative Program Participant Representative:	Jamie Isom, Superintendent	
Name / Title of Contact Person:	Same	
Address:	Same	
Phone:	Same	
Signature:	_____ Cooperative Program Participant Representative	Date: _____

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

Cooperative Program Name: ESU 10 School Psychology Cooperative

Part V:

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

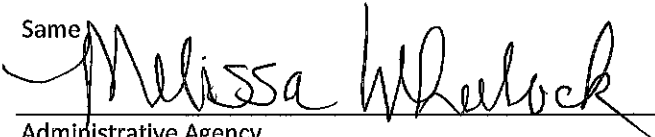
Part VI:

Cooperative Program Participant:	Sandhills Public Schools	School District or ESU Number:	05-0071
Address:	107 Gandy Ave., PO Box 29 Dunning, NE 68833-0029		
Phone:	308-538-2224		
Name / Title of Cooperative Program Participant Representative: Jamie Isom, Superintendent			
Name / Title of Contact Person: Same			
Address:	Same		
Phone:	Same		
Signature:	_____	Date:	_____
Cooperative Program Participant Representative			

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

Cooperative Program Name: ESU 10 Occupational Therapy Cooperative

Part V:

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

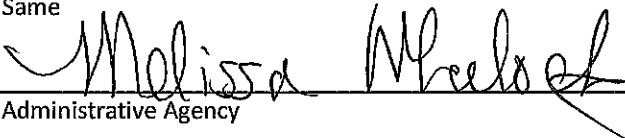
Part VI:

Cooperative Program Participant:	Sandhills Public Schools	School District or ESU Number:	05-0071
Address:	107 Gandy Ave., PO Box 29 Dunning, NE 68833-0029		
Phone:	308-538-2224		
Name / Title of Cooperative Program Participant Representative: Jamie Isom, Superintendent			
Name / Title of Contact Person: Same			
Address:	Same		
Phone:	Same		
Signature:	_____	Date:	_____
Cooperative Program Participant Representative			

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

Cooperative Program Name: ESU 10 Vocational Cooperative

Part V:

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

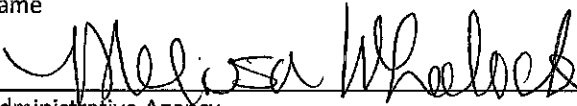
Part VI:

Cooperative Program Participant:	Sandhills Public Schools	School District or ESU Number:	05-0071
Address:	107 Gandy Ave., PO Box 29 Dunning, NE 68833-0029		
Phone:	308-538-2224		
Name / Title of Cooperative Program Participant Representative: Jamie Isom, Superintendent			
Name / Title of Contact Person: Same			
Address:	Same		
Phone:	Same		
Signature:	_____	Date:	_____
Cooperative Program Participant Representative			

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

Cooperative Program Name: ESU 10 Special Education Preschool Supervision Cooperative

Part V:

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

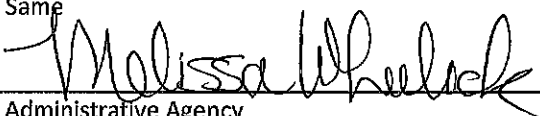
Part VI:

Cooperative Program Participant:	Sandhills Public Schools	School District or ESU Number:	05-0071
Address:	107 Gandy Ave., PO Box 29 Dunning, NE 68833-0029		
Phone:	308-538-2224		
Name / Title of Cooperative Program Participant Representative: Jamie Isom, Superintendent			
Name / Title of Contact Person: Same			
Address:	Same		
Phone:	Same		
Signature:	_____	Date:	_____
Cooperative Program Participant Representative			

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

Cooperative Program Name: ESU 10 Supervision Cooperative

Part V:

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

Part VI:

Cooperative Program Participant:	Sandhills Public Schools	School District or ESU Number:	05-0071
Address:	107 Gandy Ave., PO Box 29 Dunning, NE 68833-0029		
Phone:	308-538-2224		
Name / Title of Cooperative Program Participant Representative: Jamie Isom, Superintendent			
Name / Title of Contact Person: Same			
Address:	Same		
Phone:	Same		
Signature:	_____	Date:	_____
Cooperative Program Participant Representative			

Name of School

2026-2027

School Year Calendar

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Aug 3 First Day of Fall Practice
Aug 10 First Day of Fall Practice
Aug 13-14 - Teacher Work Days
Aug 17 - First Day of Class
Sept 7 - No School Labor Day
Oct 16 - End of 1st Quarter
Oct 21 - Parent Teacher Conferences
Oct 22 - No School - Teacher-In-Service
Oct 23 - No School Fall Break
Nov 25, 26, 27 Thanksgiving Break
Dec 22 - End of 1st Semester
Dec 23 - January 3 Christmas Break
Jan 4 Teacher Work Day
Jan 5 - First Day of 2nd Semester
Feb 11 - Parent Teacher Conferences
Feb 12 - No School Teacher-In-Service
Mar 5 - End of 3rd Quarter
Mar 12 - End of 3rd Quarter
Mar 26-29 No School Easter Break
April 15 2:00 Early Dismissal
April 16 - No School Spring Break
May 19 - Last Day of School
May 20 - Teacher-In-Service
Student Days
Quarter 1 - 44 Days
Quarter 2 - 42 Days
Quarter 3 - 48 Days
Quarter 4 - 45 Days
179 Total Student Days
Teacher Days
Semester 1 - 89
Semester 2 - 96
185 Total Teacher Days

1	Normal	Friday	Late	Early	5.5
5		7	6	5	



**Energy Services Company (ESCO)
Proposal for**



Sandhills Public Schools

Estimate to Include:

Electrical Panel Upgrades

February 2, 2026

Sandhills Public Schools

Proposed Upgrades and Renovations



Executive Summary

On behalf of Facility Advocates, thank you for the opportunity to submit this project summary. We have collected information at the junior-senior high school concerning the current state of your HVAC, electrical, lighting, windows, fire safety, and HVAC control systems.

Project Cost:

\$ 78,000

Current Situation

Sandhills Public Schools

The building is equipped with a total of six major electrical panels, four of which are original. These were manufactured by FPE.

- This manufacturer went out of business in the early 1980's because their circuit breakers were unreliable. During testing, they failed to trip 70-80% of the time. In addition, the methods used for grounding these panels were poorly designed and inadequate for the rated electrical load.
- Due to the grounding problems and unreliable circuit breakers, it is highly recommended to replace the panels as soon as possible. They are widely considered fire and safety hazards.
- The main 1200A 208v 3ph distribution panel in the shop was replaced circa 2015, and so was subpanel B (custodial closet by the front entrance).

Scope of Work

- Replace all remaining FPE electrical panels
 - (2) 225A and (2) 200A, 208v 3ph FPE panels remain:
 - Subpanel A – custodial closet in “the Pod”
 - Subpanel C – SE corner of the stage
 - Subpanel D – NE corner of the shop
 - This panel will be upgraded from 225A to 400A to support future HVAC electrical needs
 - Stage Lighting – next to panel C on the stage
 - New panels will eliminate the current hazard and will be provided with additional circuit slots necessary for future electrical needs.

Next Steps

- Feb/Mar – Proposal reviewed with Administration.
- Feb/Mar – BOE to approve GMP contract for proposed project
 - Finalize engineering and order equipment
 - Invitation to bid documents prepared for subcontractors and advertised
 - 3rd party review
- April – Implementation schedule finalized
 - Contractor meeting on site
- May – Project implemented
 - 1 year warranty

Sample Board Resolution

Following the RFQ competitive process, as stated in State Statute section 66-1062 to 66-1066, the Board of Education authorizes the superintendent to sign a ESCO Contract with Facility Advocates for the amount not to exceed \$_____ for the Energy Conservation Measure projects as proposed and discussed.

