

OVERTON EAGLES

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



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

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NOTICE OF MEETING BOARD OF EDUCATION OF OVERTON, NEBRASKA

NOTICE IS HEREBY GIVEN, that a meeting of the Overton Public School Board of Education, of Overton, Nebraska will be held at 7:30 p.m. on Wednesday, October 14, 2026, at the Overton Public School LMC, which meeting is open to the public. An agenda for such meeting kept continuously current, is available for public inspection at the office of the Superintendent, in the Overton Public School Building, 401 7th Street, Overton, Nebraska.

Jared Walahoski
Secretary of the Board

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

Overton Public School District 24-0004
Overton Board of Education
Board Meeting: October 14, 2026
401 7th Street, Overton, NE 68863
School LMC

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

BOARD OF EDUCATION AGENDA:

- 7:30 **A. Call meeting to order**
- 7:35 **B. Compliance Statement**
- 7:40 **C. With the consent of the Board, receive reports from School Personnel and Patrons or Community Groups.**
- 7:45 **D. Read and consider communications**
- 7:50 **E. Approve the agenda**
- 7:55 **F. Approve minutes**
- 8:00 **G. Act on bills for payment**
- H. Matters pending before the Board**
- H. Matters pending before the Board**
 - 8:05 1. Discuss, Consider and Take all Necessary Action to approve board policies: 3027 Resolution of Conflicts Between Parent Over School Issues, 3028 Sex Offenders, 3029 Distribution of Flyers Advertising Non-School Issues, 3030 Automatic External Defibrillator (AED Program), 3031 Students Electing to Attend School in Adjoining State, 3032 Fees for School District Records.
- I. Board Reports and Discussion**
- 8:15 **Board Reports**
 - a. Meetings Attended:
 - b. Upcoming Meetings:
 - c. Transportation Committee Report:
 - d. Interlocal Committee Report:
 - e. Facilities Committee Report:
 - f. Curriculum Committee Report:
 - g. Negotiations:
- Discussion**
 - a. Board Policy Review
 - b. Other
- J. Administrative Reports**
- 8:20 1. PreS-4 Principal's Report
- 8:30 2. 5-12 Principal's Report

8:45

3. Superintendent's Report.

Next regularly scheduled meeting is November 9, 2026

“Learning Today – Leading Tomorrow”

COMMENTS:

E.

1. Board has reviewed the board policies 3027-3032 and will now to consider approving those policies.

DISCUSSION:

F. **Board Reports and Discussion:**

1. **Board Reports**
 - a. Meetings Attended:
 - b. Upcoming Meetings:
 - c. Transportation:
 - d. Interlocal:
 - e. Facilities:
 - f. Curriculum Committee Report:
 - g. Negotiations: Will need to meet prior to the November 1 deadline
2. **Discussion Topics**
 - a. October Board Meeting Date and Time
 - b. Budget and Financial Review
3. **Board Policy Review:**
 - a. 3053 – Nondiscrimination
 - b. 3054 – Law Enforcement Unit
 - c. 3056 – Guest Speakers
 - d. 3057 – Title IX
 - e. 3058 – Name School Facilities and Property
 - f. 3059 – Audio and Video Recording
 - g. 3060 – Firearms and Weapons for Non-Students
 - h. 3061 – ACH Originator

G. **Administrative Reports:**

PreS-4 Principal's Report

1. Student/Staff Successes
2. Calendar Update
3. Enrollment Update

5-12 Principal's Report

1. Student/Staff Successes
- 2.

Superintendent's Report

1. Option Enrollment - In
 - a.
 - b.
- Option Enrollment – Out
 - a.
 - b. Option Enrollment – Change of Status
 - c. None

2. Insurance Review
3. Budget Update
4. Financial Review
5. Projects List
6. Other

Overton Public Schools
Overton Board of Education

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

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

The **October 14, 2026**, the regular monthly meeting of the Overton Public School Board of Education is called to order at 7:30 p.m. in the school LMC and is now in session. Roll call.

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

Excuse the absence of board member _____

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

Vote _____

Compliance Statement: To be in compliance with LB 898, the Nebraska Open Meetings Law, I would like to inform the public that a copy of the Open Meetings Law is posted near the LMC check-out counter. This meeting was posted on the south doors of the school, the Post Office, school's web site and the Security First Bank. There are board packets provided for the public on the iPads found on the LMC counter.

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

Guests Present: See Attached Document A.

The following reports presented to the Board:

1. _____ - Topic - _____
2. _____ - Topic - _____
3. _____ - Topic - _____

The following communications were read or presented to the Board:

1. _____ - Topic - _____
2. _____ - Topic - _____
3. _____ - Topic - _____

A Motion made by _____ and seconded by _____

to approve the agenda of the October 14, 2026, meeting as presented.

Discussion:

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

Vote _____

A Motion made by _____ and seconded by _____

to approve the minutes of September 14, 2026, Budget Hearing, Tax Request hearing, and the regular meeting as presented.

Discussion:

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

Vote _____

A motion by _____ and seconded by _____

to approve the October bill roster in the amount of \$66,646.76 and October payroll salary and benefits in the amount of \$366,353.41.

Discussion:

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

Vote _____

Minutes of the Overton Public School Board of Education
Regular Meeting
September 14, 2026, at 7:30 p.m.
LMC, Overton Public School
401 7th Street
Overton, NE 68863

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

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

Brennan
Jeffries
Kizer
Lassen
Meier
Walahoski

Notification: The September 14, 2026, meeting of the Overton Public School Board of Education was posted at the Overton Public School, Overton Post Office, and the Security First Bank.

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

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

Guests Present: J.D. Ourada and Melissa Eilers

Public Comments: No Public Comments

Board Reports: Mrs. Eilers reported on the Emergency and Safety Plan.

Communications: No Communications

Other: None

Action Items:

1. **Agenda:** Moved by Lassen, seconded by Kizer to approve the agenda of the September 14, 2026, regular monthly board meeting as presented. Discussion: Discussion was limited as there were no changes made to the agenda. Motion carried 6-0. Voting Yes (6): Brennan, Jeffries, Kizer, Lassen, Meier, and Walahoski. Voting No (0). Absent (0).
2. **Minutes:** Moved by Jeffries, seconded by Walahoski to approve the minutes of the August 10, 2026, regular meeting minutes as presented. Discussion: Discussion was limited as there were no corrections made to the minutes. Motion carried 6-0. Voting Yes (6): Brennan, Jeffries, Kizer, Lassen, Meier, and Walahoski. Voting No (0). Absent (0).
3. **Claims:** Moved by Brennan, seconded by Kizer to pay the September General Fund bill roster in the amount \$18,213.96 and the September payroll salary and benefits in the amount of \$357,014.24. Discussion: Superintendent provided additional information and answered questions

on the bill roster. Motion carried 6-0. Voting Yes (6): Brennan, Jeffries, Kizer, Lassen, Meier, and Walahoski. Voting No (0). Absent (0).

4. Moved by Walahoski, seconded by Jeffries to approve the 2026-2027 Budget of Expenditures as advertised. Discussion: Board decided that the budget was in line with goals of the board. Motion carried 6-0. Voting Yes (6): Brennan, Jeffries, Kizer, Lassen, Meier, and Walahoski. Voting No (0). Absent (0).
5. Moved by Lassen, seconded by Brennan to approve Tax Request Resolution #2627. Discussion: Board decided that the tax request was in line with the goals and budget of the board. Motion carried 6-0. Voting Yes (6): Brennan, Jeffries, Kizer, Lassen, Meier, and Walahoski. Voting No (0). Absent (0).
6. Moved by Lassen, seconded by Walahoski to approve the Overton Education Association (OEA) as the official bargaining agent for the certificated teaching staff for the 2028-2029 school year. Discussion: The approval would allow the 2028-2029 negotiations process to move forward. Motion carried 6-0. Voting Yes (6): Brennan, Jeffries, Kizer, Lassen, Meier, and Walahoski. Voting No (0). Absent (0).
7. Moved by Meier, seconded by Kizer to approve the Emergency Safety Plan. Discussion: The board recognized the amount of effort and the quality of work that went into developing the plan. Motion carried 6-0. Voting Yes (6): Brennan, Jeffries, Kizer, Lassen, Meier, and Walahoski. Voting No (0). Absent (0).
8. Moved by Jeffries, seconded by Brennan to approve board policies: 3007 Review of Bills, 3008 Gifts, Grants, and Bequests, 3009 Audit, 3010 Insurance, 3012 School Meal Programs and Meal Charges, 3013 Emergency Closings, 3014 Use of School Property, 3015 Time Away from School Activities, 3016 Smoking and Related Products, 3017 Press Releases, 3018 Denying Access to School Premises, 3019 Sale and Disposal of School Property, 3020 Copyright Compliance, 3021 Operation of School Business Office, 3022 Volunteers, 3023 Records Management and Retention, 3024 Booster Clubs and Parent-Teacher Organizations, 3025 Returned and Outstanding Checks, and 3026 Handbooks. Motion carried 6-0. Voting Yes (6): Brennan, Jeffries, Kizer, Lassen, Meier, and Walahoski. Voting No (0). Absent (0).
9. Moved by Walahoski, seconded by Brennan to adjourn the meeting at 8:31 p.m. Discussion. Very little discussion as the board determined it was time to adjourn. Motion carried 6-0. Voting Yes (6): Brennan, Jeffries, Kizer, Lassen, Meier, and Walahoski. Voting No (0). Absent (0).

Board Reports and Discussion Topics:

1. **Board Reports:**
 - a. Transportation: No Report
 - b. Curriculum: No Report
 - c. Facilities: No Report
 - d. Negotiations: No Report
 - e. Interlocal Committee: No Report
 - f. Committee on American Civics: No Report
2. **Discussion Topics:**
 - a. September Board Meeting Date and Time: Wednesday, October 14, 2026, beginning at 7:30 p.m. in the LMC.
3. **Board Policy Review Schedule:**
 - a. 3042 – Construction Management at Risk
 - b. 3043 – Design Build Contracts

- c. 3044 – Incidental or DE Miniums Use of Public Resources
- d. 3045 – Use of Sniffer Dogs
- e. 3046 – Animals at School
- f. 3047 – Data Breach Response
- g. 3048 – Communicable Disease
- h. 3050 – Technology in the Classroom
- i. 3051 – Opioid Overdose Prevention and Response
- j. 3052 – Leasing Personal Property

Administrative Reports:

PreS-4 Principal Report:

- a. Athletic Update
- b. Calendar Update

Grades 5-12 Principal Report:

- a. Enrollment Update
- b. Rule 10 Response
- c. Perception Surveys and PT Conferences

Superintendent's Report:

1. Enrollment Option Report

Option Enrollment:

Out:

- a. None
- b. None

In:

- a. None
- b. None

Change of Status:

- a. None
- b. None

2. Financial Update
3. Budget Review
4. Project Update
5. Drug Testing Update
6. General Election Information
7. School Audit

MINUTES OF THE BOARD OF EDUCATION
SPECIAL MEETING – 2026-2027 Tax Request Hearing
September 14, 2026
7:15 p.m.

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

Board Members Present:

Brennan
Jeffries
Kizer
Lassen
Meier
Walahoski

Notification: The September 14, 2026, meeting of the Overton Public School Board of Education was advertised in the September 8, 2026, edition of the Lexington Clipper Herald, and was also posted at the Overton Public School, on the Overton Public School web site, Post Office, and the Security First Bank

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

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

Guests Present: Melissa Eilers and JD Ourada.

Public Comments: None

Other: None

Purpose: A special meeting of the Board of Education, School District 24-0004, was convened in open public session as advertised at 7:15 p.m., September 14, 2026, at the Overton Public School LMC for the purpose: to provide a public hearing before the Board of Education in regard to the 2026-2027 Tax Request.

Action Items:

1. Moved by Brennan, seconded by Walahoski to adjourn the meeting at 7:30 p.m. Motion carried 6-0. Voting Yes (6): Brennan, Jeffries, Kizer, Lassen, Meier, and Walahoski. Voting No: (0). Absent: (0).

	Overton Public School District	
	Bill Roster	
	Month:	October
	Status:	Official
10/14/2026	Total:	\$ 66,646.76
Vendor	Total Amount	New Code Description
Alcove Roofing	\$ 985.00	Maintenance of Building - Roof Leak Repairs
Amazon Business	\$ 38.80	Personnel Services - Nurse Supplies
Amazon Business	\$ 63.39	Reg. Instruct.- Custodial Supplies
Amazon Business	\$ 89.98	Reg. Instruct. - SPED Supplies
Amazon Business	\$ 115.17	Reg. Instruct. Technology Supplies
ATC Communications	\$ 396.77	Fiscal Services - Phone Service
B&H Photo-Video	\$ 1,595.80	Reg. Instruct. - Vo. Business Supplies
Black Hills Energy	\$ 257.43	Operations of Buildings - Natural Gas
Bowie Fertilizer	\$ 725.15	Care & Upkeep of Grounds - Fertilizer
CenturyLink	\$ 64.86	Operation of Buildings Communications - Long Distance Phone
Conditioned Air Mechanical	\$ 1,335.68	Building Repairs and Maintenance - Quarterly Service Agreement
Dana F. Cole & Company, LLP	\$ 15,038.64	Board of Education Professional Services
Dan's Sanitation	\$ 320.25	Operation of Buildings Cleaning Services - Trash Removal
DAS State ACCTG - Central Finance	\$ 1,126.83	Reg. Instruct. Network Services
Davis Propane, Inc	\$ 150.00	Regular Instruct. - Propane
Dawson Public Power District - PreS	\$ 157.98	Operation of Preschool - Electricity
Dawson Public Power District - School	\$ 6,636.01	Operation of Buildings Electricity
Dawson Public Power District - Trans.	\$ 176.28	Vehicle Servicing and Maintenance - Reg. Ed.- Bus Barn Energy/Propane
Eakes Office Solutions	\$ 222.22	Reg. Instruction - Copier Supplies
Ecolab	\$ 113.93	Operation of Buildings Pest Control
ESU 10	\$ 595.00	Device Repairs
ESU 10	\$ 625.00	SPED Mental Health Services
ESU 10	\$ 625.00	SPED Mental Health Services
ESU 10	\$ 20.00	Reg. Instruct. Employee Training - Teaching and Learning
ESU 10	\$ 841.00	Title 1A Services
ESU 10 - SPED Services	\$ 8,479.51	SPED Speech Path. & Audiology - Elementary
ESU 10 - SPED Services	\$ 20.09	SPED Speech Path. & Audiology Ages Birth-2
ESU 10 - SPED Services	\$ 3,900.79	SPED Speech Path. & Audiology - Age 3-4
ESU 10 - SPED Services	\$ 774.67	SPED P.T. Services - Elementary
ESU 10 - SPED Services	\$ 203.15	SPED Supervision - Birth - 2
ESU 10 - SPED Services	\$ 203.15	SPED Supervision - Ages 3-4
ESU 10 - SPED Services	\$ 774.67	SPED P.T. Services - Secondary
ESU 10 - SPED Services	\$ 1,356.38	SPED O.T. Services - Elementary
ESU 10 - SPED Services	\$ 1,356.38	SPED O.T. Services - Secondary
ESU 10 - SPED Services	\$ 1,148.07	SPED Supervision - Elementary
ESU 10 - SPED Services	\$ 339.10	SPED O.T. Services - Ages 3-4
ESU 10 - SPED Services	\$ 339.10	SPED O.T. Services - Birth - 2
ESU 10 - SPED Services	\$ 193.67	SPED P.T. Services - Ages 3-4
ESU 10 - SPED Services	\$ 193.67	SPED P.T. Services - Birth - 2
ESU 10 - SPED Services	\$ 133.53	SPED Supervision - Vocational Secondary
ESU 10 - SPED Services	\$ 2,388.81	SPED Psychological Services - Secondary
ESU 10 - SPED Services	\$ 2,388.81	SPED Psychological Services - Elementary
ESU 10 - SPED Services	\$ 597.20	SPED Psychological Services - Ages 3-4
ESU 10 - SPED Services	\$ 597.20	SPED Psychological Services - Birth - 2
ESU 10 - SPED Services	\$ 1,369.41	SPED Speech Path. & Audiology - Secondary
ESU 10 - SPED Services	\$ 1,148.07	SPED Supervision - Secondary
ESU 10 - SPED Services	\$ 690.03	SPED - Vision Secondary
ESU Coordinating Council	\$ 311.61	Network Filtering - Fortimail Subscription
Foster Lumber LLC	\$ 10.85	Reg. Instruct. - ELA - One-Act Supplies
Foster Lumber, LLC	\$ 79.68	Reg. Instruction - Industrial Tech. Supplies
Great Plains Communication	\$ 101.95	Internet Connection - Family Center
HD Supply (Home Depot Pro)	\$ 1,138.04	Custodial Supplies
JW Pepper	\$ 233.70	Reg. Instruct. Vocal Music Supplies
KSB School Law	\$ 118.50	District Legal Services - Legal Services
Lee Enterprises	\$ 94.08	Printing and Publishing Services
Matheson	\$ 304.50	Reg. Instruct. Ind. Tech. Supplies
Menards	\$ 53.84	Reg. Instruct. - Drama Supplies
Mosyle Corportation	\$ 7.50	Technology - License Fee
Platte Valley Communications	\$ 175.00	Building Repairs and Maintenance Services - Power Supply
The Lockmobile	\$ 22.50	Reg. Instruct. Safety and Security - Van Keys
Time Management Systems	\$ 1,677.40	Administrative Technology Services - Time Sheet Program
TK Elevator Corporation	\$ 421.37	Building Repairs and Maintenance Services - Elevator Maint.
Village of Overton	\$ 305.00	Reg. Instruct. - Utility Services
Village of Overton - PreS	\$ 63.00	Early Childhood Utility Services
Village Uniform	\$ 616.61	Operation of Building - Uniform Cleaning

Matters Pending Before the Board:

Motion _____ Second _____

1. **Action Item:** Discuss, Consider, and Take All Necessary Action to approve board policies: 3027 Resolution of Conflicts Between Parent Over School Issues, 3028 Sex Offenders, 3029 Distribution of Flyers Advertising Non-school Organizations, 3030 Automatic External Defibrillators (AED), 3031 Student Electing to Attend School in Adjoining State, 3032 Fees for School District Records.

Motion: to approve board policies: 3027 Resolution of Conflicts Between Parent Over School Issues, 3028 Sex Offenders, 3029 Distribution of Flyers Advertising Non-school Organizations, 3030 Automatic External Defibrillators (AED), 3031 Student Electing to Attend School in Adjoining State, 3032 Fees for School District Records.

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

Motion _____ Second _____

2. **Action Item:** Discuss, Consider, and Take All Necessary Action to adjourn the meeting.

Motion: To approve adjourning the meeting at _____ : _____ p.m.

Discussion:

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

3027

Resolution of Conflicts Between Parents Over School Issues

It is in students' best educational interests to have parents work cooperatively with each other and with school personnel regarding their children's education. In certain circumstances, parents disagree with each other regarding their children's education or other issues involved with the school district. Though such disagreements typically occur with separated or divorced parents, this regulation is not limited to those circumstances.

1) Obtaining Records and Conferring with Teachers.

All parents can obtain their children's records and meet with their children's teachers regardless of custody or visitation rights unless a court enters an order otherwise or their parental rights have been terminated. The district will not schedule separate parent-teacher conferences absent extraordinary circumstances.

2) Accessing a Child at School/Picking Up a Child.

School personnel will neither interpret nor enforce court orders governing the relations between separated or divorced parents unless the court order terminates the parental rights of a parent, limits a parent to supervised visitation with minor children or otherwise specifically limits the parent's access to the child at school. In all other circumstances, parents may contact their child while at school or pick a child up from school at any time. School staff are not responsible for enforcing visitation schedules contained in any court order to which the school district is not a party.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3028
Sex Offenders

The safety of the students attending school is very important to the board of education. School employees, parents, and students should be aware of dangers posed by sex offenders living within the school district, and should be vigilant in providing protection against these dangers.

The board does not generally permit registered sex offenders on school grounds, at any school sponsored activity, or on any property under the control of the school district. The superintendent or his/her designee is hereby empowered to notify sex offenders of this policy and to grant limited permission to attend certain activities on a case-by-case basis.

Students who are registered sex offenders shall not be precluded from receiving a free education from the school district on that basis. The school district will consider a student's status as a registered sex offender in determining the student's educational placement and program.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3029
Distribution of Flyers Advertising Non-School Organization
Activities

As students can derive social and educational benefits from activities sponsored by non-school organizations, groups or individuals, the district will distribute flyers advertising activities of non-school organizations that meet the requirements set forth below:

1. The flyer may not contain statements that are obscene, lewd, vulgar, profane; violate federal, state or local laws or regulations; violate board policy; advocate the use or advertise the availability of any substance or material that may reasonably be believed to constitute a direct and substantial danger to the health or welfare of students, such as tobacco, alcohol or illegal drugs; incite violence; advocate use of force or urge violation of federal, state or municipal law, district policy or regulations; interfere with or advocate interference with the rights of any individual or the orderly operation of the schools and their programs.
2. The non-school organization must contact the district office to (a) inform the district that it wishes to have flyers distributed to students and (b) obtain a date from the office on which the flyers will be delivered.
3. The non-school organization must provide a sufficient number of copies of the flyer and must deliver them to the district at least three days before the date the flyers are to be distributed.
4. The flyer may not advertise any activity which will take place during instructional time or during school-sponsored activities.
5. The flyer must include a statement explaining that the organization is not affiliated with or endorsed by the district.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3030

Automatic External Defibrillator (AED) Program

An automatic external defibrillator (AED) is a portable device used to induce electrical stimulation to the heart muscle in the event of a potential cardiac arrest. The school district has a limited number of AEDs in its facilities. The location of the AEDs will be determined by the AED Program Coordinator in consultation with members of the school district administration and the local fire/EMS department. The presence of AEDs in certain locations in selected district buildings does not imply that AEDs will generally be available in all locations or in all district buildings. Likewise, the district does not make any promise, express or implied, that a trained staff member will be available to operate the AED in the event of a potential cardiac arrest.

1. Equipment

Equipment shall be an automated external defibrillator in working condition that meets standards established by the Federal Food and Drug Administration and is in compliance with the manufacturer's maintenance schedule. Gifts, grants and donations, including in-kind donations, designated for obtaining an automated external defibrillator, or for inspection, maintenance or training in the use of an automated external defibrillator will be accepted and placed into a special district account to assist in obtaining and maintaining AEDs.

When the school acquires an AED it will notify the local emergency medical service of the existence, location, and type of the AED, and will notify EMS of any change in the location of such defibrillator. If an AED is located in a bus or other school vehicle, only the primary site where the vehicle or object is located will be reported to EMS.

2. Program Coordinator

a. The School District's AED Program Coordinator is School Nurse. (Insert the name of the position: i.e. the superintendent of schools, the school nurse, etc.)

b. The Program Coordinator shall:

i. Consult with the school's administration and the medical advisor to develop a written protocol for the use of AEDs, and post such protocol near each AED

ii. Select employees for AED training

- iii. Arrange for appropriate training of anticipated users at least annually
- iv. Maintain a training schedule that includes the names of those trained and dates both of current training and dates for recertification.
- v. Check equipment according to the manufacturer's guidelines and take appropriate action in the event of any variance or need
- vi. Maintain on file a specification sheet on each approved AED model
- vii. Monitor the effectiveness of this system
- viii. Communicate with medical director on issues related to medical emergency response program including post-event reviews
- ix. Coordinate with the local fire department and police department
- x. Take appropriate steps after an AED event, including sharing of data with appropriate medical and EMS personnel, cleaning, replacing or recharging components of the AED as appropriate.

3. Medical Oversight

- a. The medical advisor of the AED program is _____, MD.
- b. The medical advisor has ongoing responsibility for:
 - i. Providing medical direction for use of AEDs
 - ii. Writing a prescription for AEDs
 - iii. Reviewing and approving guidelines for emergency procedures related to use of AEDs and cardio pulmonary resuscitation

- iv. Evaluation of post-event review forms and digital files downloaded from the AED

4. Volunteer Responders

Anyone may, at their discretion, provide voluntary assistance to victims of medical emergencies. The extent to which these individuals respond shall be appropriate to their training and experience, and may include CPR, AED or medical first aid.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3031

Students Electing to Attend School in Adjoining State

The board shall deny applications of students seeking to attend school in an adjoining state. The board shall make an exceptions to this policy only upon a showing by the student's family that (1) the student will suffer extreme and unusual harm if not allowed to attend school in an adjoining state; or (2) the district's financial circumstances will be unaffected by the out-of-state transfer.

This policy shall not apply to out-of-state placements of students with verified disabilities by their Individualized Education Plan Teams.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3032

Fees for School District Records

Requests for school district records shall be subject to applicable fees. No fee shall be charged for providing a copy of a student or public record if a specific law or regulation requires the copy to be provided without charge.

Student Records. Students and their parents or guardians shall not be charged any fee to inspect and review the student's files or records. Students and their parents or guardians who desire a copy of the student's files or records shall pay the reasonable cost of reproduction as follows:

- Black and white letter or legal-sized photocopies: No charge for the first 10 copies; 50 cents for each copied page thereafter.
- Computer data printouts: No charge for the first 10 pages; 50 cents for each page thereafter.
- Other medium: Actual cost of reproduction.
- Postage fees: Actual cost

Students and their parents or guardians **shall not be charged any fee:**

- To search for or retrieve any student's files or records.
- For a copy of a student's Individualized Education Plan (IEP).
- For copy of the special education evaluation report and the documentation of determination of eligibility for special education services upon completion of the administration of assessments and other evaluation measures.
- If the fee effectively prevents the parents from exercising their right to inspect and review student records.

Student Records – Transfer School. A copy of the student's files or records, including academic material and any disciplinary material relating to any suspension or expulsion shall be provided at no charge, upon request, to any public or private school to which the student transfers.

Public Records. Individuals requesting copies of public records shall pay the actual added cost of making the copies available.

- For photocopies, actual added costs may include a reasonably apportioned cost of the supplies, such as paper, toner, other equipment used in preparing the copies, and any additional payment obligation for the time of contractors necessarily incurred to comply with the copy request.

- For printouts of computerized data on paper, actual added cost may include computer run time and the cost of materials for making the copy.
- For electronic data, the actual added cost may include the reasonably calculated actual added cost of the computer run time, any necessary analysis and programming, and production of a report in the form furnished to the requester.
- For residents of Nebraska, the actual added cost shall not include any charge for the existing salary or pay obligation to public officer or employees for the first eight hours of searching, identifying, physically redacting, or copying records, but fees may be charged after the first eight hours. The fee for records shall not include any charge for the services of an attorney or any other person to review the requested public records seeking a legal basis to withhold the public records from the public. No special service charge or fee shall be charged for copies of blank forms or pages that have all meaningful information redacted.
- For nonresidents of Nebraska, the actual added cost used as the basis for the calculation of a fee for records may include a charge for the proportion of the existing salary or pay obligation to the public officers or employees, including a proportional charge for the services of an attorney to review the requested public records, for the time spent searching, identifying, physically redacting, copying, or reviewing such records.
- The district shall not charge any fee for copies of public records that is prohibited by law but reserves the right to charge any other fee allowed by law.

The fee schedule for public records copies is as follows:

- Black and white letter or legal-sized photocopies: No charge for the first 10 copies; 50 cents for each copied page thereafter.
- Computer data printouts: No charge for the first 10 pages; 50 cents for each page thereafter.
- Other medium: Actual cost of reproduction.
- Postage fees: Actual cost

Deposit. The school district may require a deposit before providing copies of student or public records if the estimated cost to fulfill the request exceeds fifty dollars.

Waiver. Documents may be furnished without charge or at a reduced charge where the district determines that waiver or reduction is in the public interest.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3053

Nondiscrimination

The School District does not discriminate on the basis of prohibited factors in employment and educational programs/activities. The School District affirmatively strives to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin

Title VII of the Civil Rights Act of 1964 as amended - prohibits discrimination in employment on the basis of race, color, religion, sex, or national origin

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of sex

Age Discrimination in Employment Act of 1967 (ADEA) as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40

The Equal Pay Act of 1963 as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions

The Uniformed Services Employment and Reemployment Rights Act (USERRA) - provides job protections and reemployment rights to

military reservists and National Guard members called to active duty

The Boy Scouts of America Equal Access Act which prohibits discrimination against groups that wish to access district facilities

The Nebraska Fair Employment Practice Act (FEPA) – prohibits employment discrimination on the basis of race, color, national origin, religion, sex (including pregnancy), disability, marital status, and retaliation

Nebraska Age Discrimination in Employment Act (Age Act) – prohibits employment discrimination on the basis of age for those individuals who are over 40 years of age

The Equal Pay Act of Nebraska – prohibits discriminatory wage practices based on sex

The Nebraska Equal Opportunity in Education Act – prohibits discrimination on the basis of sex (including pregnancy) by any educational institution

Veterans Preference Law (NEB. REV. STAT §§ 48-225 to 48-231) - stipulates categorical preferences for employment for military veterans and for the spouses of disabled veterans

Additional School Board policies prohibit harassment and/or discrimination against students, employees, or patrons on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, age, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Any person who believes she or he has been discriminated against, denied a benefit, or excluded from participation in any district education program or activity may file a complaint using the district's complaint procedures.

Inquiries regarding compliance with any of the laws referred to in this policy may be directed to the superintendent or to the district's Title IX and/or Section 504/ADA Coordinator.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3054 Law Enforcement Unit

The board is committed to providing a safe environment conducive to learning for members of the school community. In furtherance of this commitment, the board designates Dawson County Sheriff's office to act as the district's Law Enforcement Unit.

Authority of the Law Enforcement Unit. The law enforcement unit is officially authorized to:

- Enforce any local, State, or Federal law, or refer to appropriate authorities a matter for enforcement of any local, State, or Federal law against; *and*
- Maintain the physical security and safety of the district

In maintaining the physical security and safety of the district, the law enforcement unit may employ surveillance or other safety or security equipment in compliance with state and federal law. The law enforcement unit is responsible for the maintenance and security of any such equipment.

Records of the Law Enforcement Unit. All records created and maintained by the law enforcement unit for a law enforcement purpose are considered law enforcement unit records. This would include any records produced by surveillance or other safety or security equipment employed by the law enforcement unit to maintain the physical security and safety of the district.

Law enforcement unit records must be maintained by the law enforcement unit until the unit determines the records may be destroyed. The law enforcement unit is responsible for maintaining law enforcement unit records separate and apart from the student records maintained by the district pursuant to the board's policy regarding student records.

Law enforcement unit records may only be disclosed with the authorization of the Superintendent or his/her designee. Only copies of law enforcement unit records may be disclosed, and the original must be retained by the law enforcement unit and will continue to be considered a law enforcement unit record.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3056

Guest Speakers

The school board recognizes that guest speakers with demonstrated expertise in areas of interest to the school district and its students may enrich the students' educational experiences. The school district has adopted this policy to ensure that the messages provided by outside speakers do not conflict with school district policies, the fundamental values of a public school education, or the legal limitations placed on public school districts. Individuals who wish to invite a guest speaker must follow the procedures outlined below.

Classroom or School-Sponsored Activity Guest Speakers. Teachers or activity sponsors who desire to invite a guest speaker to address his or her class or activity members must:

1. Research the guest speaker, have a clear understanding of the guest speaker's purpose and message, and determine that the speaker's message complies with the school district's policies and fundamental values.
2. Complete a Guest Speaker Request Form and submit it to the building principal at least 7 days prior to the proposed appearance.
3. Notify the main office of name, time, and date of the guest speaker's appearance (if the request is approved).
4. Notify parents of the name, time, date, and topic and summary of the presentation at least 7 days before the presentation (if the request is approved).
5. Require the guest speaker to submit a copy of any visual or written materials to the employee at least 24 hours prior to any presentation. The employee shall submit the materials to the principal upon receipt.
6. Prepare students in advance for the experience.
7. Inform the guest speaker that students or employees may ask challenging questions or offer differing viewpoints.
8. Terminate the presentation if the speaker fails to limit his or her remarks to the subject on which he or she has been invited to speak.
9. Remain with the speaker and students to facilitate and monitor the discussion.

10. Provide appropriate follow-up activities and education.

Assembly Speakers. Employees who desire to invite a guest speaker to address staff or students at an assembly must follow the identical procedures outlined above. In addition, the employee must submit the Guest Speaker Request Form to the superintendent at least 7 days prior to the proposed appearance and the speaker submitted materials upon receipt.

Request Consideration. The administrator(s) must research the guest speaker and determine that the speaker's message complies with the school district's policies and fundamental values. If it does not comply, the administrator will reject the request. If it does comply, the administrator shall then consider the following factors when approving or denying the request:

1. The guest speaker's ability to appropriately and adequately address the topic with the students based upon the speaker's education, training, expertise, or other qualifications.
2. The materials submitted by the guest speaker.
3. The educational value to students of the presentation.
4. The relevance of the presentation to the class, activity, or school's educational mission.
5. Whether the topic of the presentation is appropriate for the students' ages and level of maturity.
6. Whether the speaker has a history of providing factual information in a fair and balanced manner or if he or she has previously advocated for a particular position or espoused personal opinion, bias, or partisanship.
7. Whether the speaker's proposed presentation is consistent with the fundamental values of a public school education and/or encourages the fundamental values, habits, or manners of civility.
8. Whether the speaker's proposed presentation will satisfy the Nebraska Department of Education's accreditation, curriculum, or standards requirements or recommendations.

The administrator shall notify the employee of his or her decision.

Controversial Issues. If the employee or administrator determine that the guest speaker's topic or presentation is partisan or controversial but will still be of benefit to the students, (1) the employee and administrator will work

with the guest speaker to develop a plan that will allow the issue to be presented in an objective and unbiased manner and/or (2) the employee and administrator will develop a plan that will allow opposing viewpoints to be presented. The employee will notify students and their parents at least 7 days in advance of the nature of the presentation. If a student does not wish to attend a controversial presentation, the employee will either excuse the student from attending or provide an alternative assignment.

Other Requirements. The inviting employee or appropriate administrator may interrupt or stop the presentation if it violates this or any other school policy.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3057
Title IX Policy

As required by Title IX of the Education Amendments of 1972, it is the policy of the district that no person shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any of the district's programs or activities, or in regards to admission or employment. Any person may report sex discrimination, including sexual harassment. This report must be made by any means to the district's Title IX Coordinator whose contact information can be found on the district's website and in the district's student and staff handbooks. Any other inquiries regarding the application of this policy should be referred to the Title IX Coordinator.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3058

Naming School Facilities and Property

The purpose of this policy is to establish the criteria and procedures for naming and renaming school district facilities or property.

Authority. The board shall have the authority to name all school district facilities or property. The board reserves the right to refuse to name any facility or piece of property and to make name changes at any time.

Definition. "Facilities or property" means any physical structure owned by the school, including any new, existing, or leased building; a wing of a building; any room; or other significant features or portion thereof such as a fountain, monument, plaza, garden, landscaped area, street, running course, running track, playing field, practice field, playing court, practice court, bench, memorial, or stage.

Committee or Administrative Review. Prior to formal naming action by the board, the matter may be referred to the superintendent or a school committee for consideration, review, and recommendation to the board.

Naming Criteria. The district may name facilities or property after the community, subdivision, or street on which the school is located; the geographic location of the school; or any significant landmark. The district may name facilities or property for an individual, family, or entity meeting at least one of the following criteria:

1. A faculty member, staff member, board member, alumni, volunteer, or other community member who has made an outstanding contribution to education, humanity, or community; or have displayed outstanding leadership; or be a person of historical significance; and who has been deceased for at least five years;
2. Financial donors who make a significant financial contribution to the school generally or to a specific school activity or program; and
3. Financial donors who make a significant financial contribution toward the construction of a new facility/property or facility/property renovation.

The district will not grant a naming right without the informed consent of the named party or his/her/its authorized representative.

Due Diligence Review. The board or its designee shall conduct a due diligence review of any proposed facility or property name to consider whether it is and will continue to be a positive and appropriate reflection on the school,

whether the name conforms with the purpose and mission of the school, and whether there are any conflict of interest issues. The board or its designee shall also consult with district legal counsel to ensure that any proposed name complies with applicable policies, laws, and regulations and to determine if any proposed name would have an adverse impact on existing or future tax-exempt bond issues.

Renaming Facilities. Once established, the name of school district facilities or property generally shall not be changed absent compelling reason to do so as determined by the board. Compelling reasons include, but are not limited to, the person or entity or any of its officers, agents, or employees committing any act or doing anything which might tend to bring the person or entity or any of its officers, agents, or employees into public disrepute, contempt, scandal, or ridicule, or which might tend to reflect unfavorably on the district or if the continued use of the name is contrary to the educational mission of the district. The named party may, without refund of any consideration paid or provided, terminate his/her/its acceptance of the naming rights prior to the scheduled termination date upon request to and approval of the board. If the request is granted, the named party shall be solely responsible for all costs of removal of the names.

Current Facilities or Property. Facility and property names that exist at the time this policy is adopted shall remain in effect, subject to future renaming consistent with this policy.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3059

Audio and Video Recording

Students, staff, parents/guardians, and patrons should assume that any class or activity in the school may be recorded by the school district for legitimate educational purposes. There is no reasonable expectation of privacy within classrooms, common areas of the school building or on school grounds outside of the building. Recordings permitted pursuant to this policy may only be used for authorized purposes and may not be republished without additional, written consent from a school administrator. For purposes of this policy "recording" includes still photographs, video, audio, and other similar data captured in any medium.

Secret Recordings. No person is permitted to make surreptitious recordings on school grounds unless authorized by the superintendent.

Recordings Made by The District. The district may use cameras or other devices for purposes of making security, safety, or other recordings when such recordings are deemed necessary or appropriate by an authorized representative of the district. The district will not maintain recordings unless the recording is purposefully copied and saved. Any recording not copied and maintained separately may only be accessible by the authorized representative for a limited time. Recordings made by the district may be destroyed by an authorized representative at any time unless retention is required by law.

Recordings Made by Parents/Guardians and Patrons. Parents/guardians and patrons may make recordings of school activities in a non-disruptive manner including things like athletic contests and school board meetings to the extent permitted by law unless otherwise lawfully restricted by the administration. Parents/guardians or patrons may not make recordings if they are volunteering or visiting school during the school day without permission of the administration or supervising staff member and subject to this policy, such as recording their child's classroom activities or recess. Parents may not record meetings with administrators or staff, including meetings related to a student's IEP or 504 plan. Violation of this policy will result in immediate termination of any meeting that is being recorded and may be grounds for exclusion from school property, loss of volunteer privileges, or other restrictions deemed appropriate by the administration.

Recordings Made by Staff. Staff members may make recordings of classroom instruction, student behavior or performance, and school activities

without prior administrative approval only for legitimate educational purposes. Staff members may not make secret recordings while on duty, even if those recordings do not violate state or federal criminal or privacy laws. Staff members who violate this provision may be subject to consequences up to termination for classified staff and cancellation of contract for certificated staff.

Recordings Made by Students. This policy applies to students during the school day on school grounds; when being transported to and from school activities or programs in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or by his or her designee; or at a school-sponsored activity or athletic event. Students may make recordings of school activities in a non-disruptive manner including things like athletic contests and other extracurricular performances to the extent permitted by law. Students generally are not permitted to record classroom instruction or members of the school community during the school day without the express consent of a staff member or as required by the student's education plan. Student use of assistive technology that has the capacity to record and/or transmit recordings (*e.g.*, AngelSense) must be approved by the student's education team or administration. Students remain subject to all other district policies and rules. In no event shall recordings be taken or made in restrooms, locker rooms, or other areas where there is a reasonable expectation of privacy.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3060

Firearms and Weapons for Non-Students

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

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

Exceptions Regarding Firearms. The prohibition against firearms does not apply to:

1. The issuance of firearms to or possession by members of the armed forces of the United States, active or reserve, National Guard of this State, or Reserve Officers’ Training Corps or peace officers or other duly authorized law enforcement officers when on duty or training;
2. The possession of firearms by peace officers or other duly authorized law enforcement officers

The carrying of firearms by qualified law enforcement officers or qualified retired law enforcement officers carrying pursuant to 18 U.S.C. 926B or 926C, respectively, as such sections existed on January 1, 2023

3. Firearms that may lawfully be possessed by a person who is receiving instruction at the school under the immediate supervision of an adult instructor;
4. Firearms which may lawfully be possessed by a person for the purpose of using them, with the approval of the school, in a historical reenactment, in a hunter education program, or as part of an honor guard;

5. Firearms contained within a private vehicle ***operated by a nonstudent adult*** that are not loaded ***and*** are enclosed in a case or are in a locked firearm rack that is on a motor vehicle; or
6. A handgun carried as a concealed handgun by a nonstudent other than a minor or prohibited person in a vehicle or on his or her person while riding in or on a vehicle into or onto any parking area, which is open to the public and used by the school if, prior to exiting the vehicle, the handgun is locked inside the glove box, trunk, or other compartment of the vehicle, a storage box securely attached to the vehicle, or, if the vehicle is a motorcycle, a hardened compartment securely attached to the motorcycle while the vehicle is in or on such parking area.

Consequences. In the event a person violates this policy, the school may:

- Make a report to law enforcement;
- Ban any violator from school grounds, school vehicles, or school events for any time period it deems appropriate; and/or
- Take any other action allowed by law.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3061

ACH Originator

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

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

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

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

Adopted on: _____

Revised on: _____

Reviewed on: _____

[illegible]

2026-2027		% Change		4.108%		1.183%	
		Total		September		October	
Payroll	\$	-	\$	357,014.24	\$	366,353.41	
Bill Roster	\$	-	\$	18,213.96	\$	66,646.76	
Adjustments	\$	-	\$	-	\$	-	
Total Expenditures	\$	-	\$	375,228.20	\$	433,000.17	
YTD Total	\$	-	\$	375,228.20	\$	808,228.37	

Comparison

Payroll		\$	9,535.71	\$	14,375.51
Bill Roster		\$	5,270.91	\$	(19,731.63)
Monthly Difference		\$	-	\$	433,000.17
Difference YTD		\$	14,806.62	\$	9,450.50
Total Receipts					

2025-2026		% Change		5.634%		8.195%	
		Total		September		October	
Payroll	\$	-	\$	347,478.53	\$	351,977.90	
Bill Roster	\$	-	\$	12,943.05	\$	86,378.39	
Adjustments	\$	-	\$	-	\$	-	
Total Expenditures	\$	-	\$	360,421.58	\$	438,356.29	
YTD Total	\$	-	\$	360,421.58	\$	798,777.87	

[illegible]

10/5/2026

Security First Bank & FirstTier Bank

<u>Fund Summary</u>	<u>Amount</u>
Depreciation Fund	\$ 499,771.92
Site & Building	\$ 125,473.68
General Fund (CEDARS)	\$ 1,214,509.19
Total	\$ 1,839,754.79

<u>Certificate Number</u>	<u>Fund</u>	<u>Time</u>	<u>Interest Rate</u>	<u>Last Maturity</u>	<u>Maturity Date</u>	<u>Current Amount</u>
3861	Site & Building Fund	12 Month	3.8000%	5/27/2026	4/27/2026	\$ 125,473.68
3873	Depreciation Fund	12 Month	3.8000%	5/27/2026	4/27/2026	\$ 179,244.52
3867	Depreciation Fund	12 Month	3.8000%	5/27/2026	4/27/2026	\$ 320,527.40
1030893979 (CEDARS)	General Fund	7 Month	4.0600%	10/1/2026	10/1/2026	\$ 348,246.75
1030891917 (CEDARS)	General Fund	7 Month	4.0600%	10/1/2026	10/1/2026	\$ 866,262.44
Total						\$ 1,839,754.79

Activity Account Financial Summary 2026--2027

<u>Date</u>	<u>Disbursements</u>	<u>Receipts</u>	<u>Profit/Loss</u>	<u>Ending Balance</u>
Aug. 2026	\$ 52,473.29	\$ 92,777.61	\$ 40,304.32	\$ 363,724.36
Sept.	\$ 21,323.02	\$ 16,132.67	\$ (5,190.35)	\$ 358,534.01
Oct.	\$ -	\$ -	\$ -	\$ -
Nov.	\$ -	\$ -	\$ -	\$ -
Dec.	\$ -	\$ -	\$ -	\$ -
Jan.	\$ -	\$ -	\$ -	\$ -
Feb.	\$ -	\$ -	\$ -	\$ -
March	\$ -	\$ -	\$ -	\$ -
April	\$ -	\$ -	\$ -	\$ -
May	\$ -	\$ -	\$ -	\$ -
June	\$ -	\$ -	\$ -	\$ -
July	\$ -	\$ -	\$ -	\$ -
Aug-26	\$ -	\$ -	\$ -	\$ -
Fiscal Year	\$ 21,323.02	\$ 16,132.67	\$ (5,190.35)	
School Year	\$ 73,796.31	\$ 108,910.28	\$ 35,113.97	

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>Balance</u>
	ATHLETICS FUND BALANCE	133,391.70	11,054.25	4,503.00	126,840.45
05 704 2112	GRAD CLASS OF 2027	2,606.58	0.00	0.00	2,606.58
05 704 2113	GRAD CLASS OF 2028	3,985.81	0.00	0.00	3,985.81
05 704 2114	GRAD CLASS OF 2029	6,360.40	0.00	0.00	6,360.40
05 704 2115	GRAD CLASS OF 2030	7,910.90	0.00	0.00	7,910.90
05 704 2116	GRAD CLASS OF 2031	5,422.62	0.00	0.00	5,422.62
05 704 2117	GRAD CLASS OF 2032	0.00	0.00	2,561.75	2,561.75
05 704 3010	YEARBOOK	1,616.93	0.00	0.00	1,616.93
05 704 3011	BBB CLUB	1,361.09	0.00	0.00	1,361.09
05 704 3020	CHEERLEADING	(733.41)	0.00	546.93	(186.48)
05 704 3025	DANCE TEAM	4,885.13	0.00	0.00	4,885.13
05 704 3030	CONCESSIONS	(2,313.83)	199.20	418.42	(2,094.61)
05 704 3041	FB CLUB	2,674.86	1,773.87	200.00	1,100.99
05 704 3042	PEE WEE FOOTBALL CLUB	305.52	0.00	0.00	305.52
05 704 3043	PEE WEE WR CLUB	1,778.53	1,499.40	0.00	279.13
05 704 3048	FFA CLUB	994.31	917.25	1,964.50	2,041.56
05 704 3049	FBLA	550.46	0.00	0.00	550.46
05 704 3050	FCCLA	4,961.04	286.05	566.07	5,241.06
05 704 3051	GBB CLUB	2,381.57	0.00	600.00	2,981.57
05 704 3060	HONOR SOCIETY	874.07	0.00	0.00	874.07
05 704 3070	MUSIC	(67.78)	0.00	0.00	(67.78)
05 704 3090	SCHOOL PLAY	1,118.95	0.00	0.00	1,118.95
05 704 3100	SHOP	2,253.39	0.00	0.00	2,253.39
05 704 3110	STAFF LOUNGE	5,038.65	0.00	0.00	5,038.65
05 704 3120	STUDENT COUNCIL	72.38	123.94	0.00	(51.56)
05 704 3121	VB CLUB	1,774.90	346.13	242.00	1,670.77
05 704 3122	WR CLUB	853.91	0.00	0.00	853.91
05 704 3123	TRACK CLUB	1,793.29	0.00	0.00	1,793.29
05 704 3124	CROSS COUNTRY	883.23	426.47	75.00	531.76
05 704 3125	GREENHOUSE PROJECT	2,710.39	232.01	0.00	2,478.38
05 704 3126	GOLF CLUB	1,419.96	0.00	0.00	1,419.96
05 704 4000	MISC/ACT. DEPOSITS	6,200.00	0.00	0.00	6,200.00
05 704 4010	GENERAL/125 PLAN	73,846.94	4,262.52	4,455.00	74,039.42
05 704 4015	EHA	854.50	201.93	0.00	652.57
05 704 4020	SITE	2,403.33	0.00	0.00	2,403.33
05 704 4025	SUMMER READING PROGRAM	0.53	0.00	0.00	0.53
05 704 4030	REVOLVING/COCA COLA SCHOLARSHIP	364.34	0.00	0.00	364.34
05 704 4035	ACTIVITY SPECIAL FUNDS ACCOUNT	62,707.52	0.00	0.00	62,707.52
05 704 4037	IPADS	13,723.08	0.00	0.00	13,723.08
05 704 4040	GRANT \$	445.58	0.00	0.00	445.58
05 704 4070	FELLOWSHIP OF CHRISTIAN ATHLETES	5,461.67	0.00	0.00	5,461.67
05 704 4080	CIRCLE OF FRIENDS (1) ELEMENTARY	223.29	0.00	0.00	223.29
05 704 4081	CIRCLE OF FRIENDS (2) SECONDARY	22.78	0.00	0.00	22.78
05 704 4090	SCHOOL STORE	605.25	0.00	0.00	605.25
Fund Total:		363,724.36	21,323.02	16,132.67	358,534.01

10/06/2026 11:10 AM

Activity

User ID: DKJ

Checking Account ID: 5

Check Type: Automatic Payment

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
38	09/22/2026	X			TASC	TASC	4,195.00
Check Type Total:		Automatic Payment		Void Total:		0.00	Total without Voids: 4,195.00

Checking Account ID: 5

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
19620	09/04/2026	X			SARGEN	SARGENT HIGH SCHOOL	1,850.00
19621	09/04/2026	X			LOUPCITY	LOUP CITY SCHOOL	50.00
19622	09/08/2026	X			AWARDS	AWARDS UNLIMITED, INC.	133.50
19623	09/08/2026	X			FOODPROGR	FOOD PROGRAM	10.00
19624	09/08/2026	X			ALMAPUB	ALMA PUBLIC SCHOOL	50.00
19625	09/08/2026	X			MCCABRA	BRANDI MCCARTER	70.00
19626	09/08/2026	X			CAHOY	Hayden Cahoy	70.00
19627	09/08/2026	X			SHAHER1	Jared Shafer	70.00
19628	09/08/2026	X			WEISBRA	BRADY WEISS	70.00
19629	09/08/2026				SWEDCOL	COLLIN SWEDBERG	180.00
19630	09/08/2026				MUHLJAR	JARED MUHLBACH	180.00
19631	09/08/2026	X			SWEDRIL	RILEY SWEDBERG	180.00
19632	09/08/2026				SWEDMIC	MICAH SWEDBURG	180.00
19633	09/08/2026				SWEDLAN	LANDON SWEDBURG	180.00
19634	09/08/2026				JENNIFERP	JENNIFER PETZET	67.52
19635	09/08/2026	X			GRAHAMSTAM	GRAHAM STAMPS	198.00
19636	09/09/2026				ARAPAHOE	ARAPAHOE PUBLIC SCHOOL	50.00
19637	09/09/2026	X			NEFCCLA	NEBRASKA FCCLA	150.00
19638	09/09/2026	X			LIPS	LISA'S INSTANT PRINT SERVICE	48.14
19639	09/09/2026	X			BSNSPORTS	BSN SPORTS LLC	1,176.89
19640	09/09/2026	X			COPYCAT	COPYCAT PRINTING	438.00
19641	09/09/2026	X			EMILYBROO	EMILY BROOKS	25.84
19642	09/14/2026	X			WALLMAN	MANDI WALLACE	140.00
19643	09/14/2026	X			RYANHAY	HAYLEY RYAN	70.00
19644	09/14/2026	X			CAHOY	Hayden Cahoy	70.00
19645	09/14/2026	X			SHAHER1	Jared Shafer	70.00
19646	09/14/2026	X			WEISBRA	BRADY WEISS	70.00
19647	09/14/2026	X			DAVEIRWIN	DAVID IRWIN	225.00
19648	09/14/2026	X			CARSNEA	CARSON NEAL	225.00
19649	09/14/2026	X			DAVEIRWIN	DAVID IRWIN	225.00
19650	09/14/2026				JOANNEW	JOANNE WELLS	225.00
19651	09/14/2026	X			HBDESI846	Heather Brennan	216.00
19652	09/14/2026	X			CHESTER	CHESTERMAN CO.	422.65
19653	09/14/2026	X			CASHWA	CASH-WA DISTRIBUTING	133.80
19654	09/14/2026	X			STPAUL	ST. PAUL PUBLIC SCHOOL	110.00
19655	09/14/2026	X			AMAZON	AMAZON CAPITAL SERVICES	69.98
19656	09/16/2026	X			SVSPORTS	SV SPORTS	1,499.40
19657	09/16/2026	X			TETLGRE	GREG TETLEY	180.00
19658	09/16/2026	X			RANDYBIEN	RANDY BIENHOFF	180.00
19659	09/16/2026	X			SANTJOH	JOHN SANTO	180.00
19660	09/16/2026				MYERDUS	DUSTY MYERS	180.00
19661	09/16/2026	X			PAULJUS	JUSTIN PAULK	180.00
19662	09/23/2026				SSWORL	S & S WORLDWIDE, INC	153.34
19663	09/23/2026				CAMBRI2487	CAMBRIDGE PUBLIC SCHOOL	2,000.00
19664	09/23/2026	X			FRANKLINP	FRANKLIN PUBLIC SCHOOL	50.00
19665	09/23/2026				SUTHERLAND	SUTHERLAND PUBLIC SCHOOL	100.00
19666	09/23/2026				SKALLJOD	JODY SKALLBERG	23.96
19667	09/23/2026	X			HBDESI846	Heather Brennan	89.00
19668	09/28/2026				WALLMAN	MANDI WALLACE	140.00
19669	09/28/2026	X			BRENTSAM	BRENT SAMUELSON	70.00
19670	09/28/2026				AARONLONG	AARON LONG	70.00
19671	09/28/2026	X			WEISBRA	BRADY WEISS	70.00
19672	09/28/2026				MCCABRA	BRANDI MCCARTER	70.00
19673	09/28/2026				ASHTONR	ASHTON RUDEEN	225.00

Checking Account ID: 5

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
19674	09/28/2026				TONIR	TONI RIEKER	225.00
19675	09/28/2026				FLEILEA	LEAH FLEISCHMAN	225.00
19676	09/28/2026				WALLMAN	MANDI WALLACE	225.00
19677	09/28/2026				MCCABRA	BRANDI MCCARTER	70.00
19678	09/28/2026				BRENTSAM	BRENT SAMUELSON	180.00
19679	09/28/2026				MAASKAND	ANDREW MAASKE	180.00
19680	09/28/2026				DARREN	DARREN MAASKE	180.00
19681	09/28/2026				AARONLONG	AARON LONG	180.00
19682	09/28/2026				NEWCCRA	CRAIG NEWCOMB	180.00
19683	09/28/2026				NEWRCAMP	NE WRESTLING CAMPS, INC	285.00
19684	09/28/2026				MOONLI	MOONLIGHT CUSTOM SCREENPRINT & EMBROIDERY	560.00
19685	09/28/2026				SKALLJOD	JODY SKALLBERG	5.00
19686	09/30/2026				USBANK	US BANK	1,472.00
Check Type Total:		Check		Void Total:		0.00	Total without Voids: 17,128.02
Checking Account Total:		5		Void Total:		0.00	Total without Voids: 21,323.02
		Grand Total:		Void Total:		0.00	Total without Voids: 21,323.02

Check Register by Checking Account

Clearing-General

Checking Account ID: 1

Check Type: Check

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
31224	09/04/2026				OVERTON1	OVERTON 1 STOP	758.32
31225	09/08/2026				NESOCRANGE	NEBRASKA SOCIETY FOR RANGE MANAGEMENT	35.00
31241	09/22/2026				WORLDLAN	UNK Modern Language Department	400.00
31243	09/30/2026				USBANK	US BANK	5,027.30
Check Type Total:		Check		Void Total:		0.00	Total without Voids: 6,220.62
Checking Account Total:		1		Void Total:		0.00	Total without Voids: 6,220.62
		Grand Total:		Void Total:		0.00	Total without Voids: 6,220.62

Checking Account ID: 6

Check Type: Check

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
5389	09/14/2026	X			USFOOD	US FOODS	4,087.03
5390	09/14/2026	X			HILAND	HILAND DAIRY	1,367.26
5391	09/14/2026	X			CASHWA	CASH-WA DISTRIBUTING	2,538.86
5392	09/30/2026				USBANK	US BANK	66.13
Check Type Total:		Check		Void Total:		0.00	Total without Voids: 8,059.28
Checking Account Total:		6		Void Total:		0.00	Total without Voids: 8,059.28
		Grand Total:		Void Total:		0.00	Total without Voids: 8,059.28

Hot Lunch Financial Report

Balance :

9/1/2026 \$ 68,504.47

Reiepts:

Meal Sales		\$ 5,066.50
Summer Food Program		
Fed. Reimbursement	Aug	\$ 5,421.58
State Reimbursement	Aug	\$ -
Loans to Program		
Other Local Misc		\$ 802.90
Transfer from General		\$ -
Other Non Revenue		\$ -
Total receipts		\$ 11,290.98
Balance & Receipts		\$ 79,795.45

Disbursements

Food		\$ 6,927.96
Salaries	Sept	\$ 6,177.21
Benefits	Sept	\$ 2,959.02
Other Expenses		\$ 540.09
Pre K, Ala Carte, Juice, Catering		\$ 591.23
Loan Repayment		\$ -
Total Disbursements:		\$ 17,195.51

Balance

9/30/2026 \$ 62,599.94

819	9/1/2009	B	C	D	E	F	G	H	I
820	Food Program 2026-2027								
821	<u>Date</u>	<u>Lunch Meals</u>	<u>Breakfast Meals</u>	<u>Summer Food</u>	<u>Disbursements</u>	<u>Receipts</u>	<u>Profit/Loss</u>	<u>Days Served</u>	<u>Balance</u>
822	Aug-26	1709	315	0	\$ 5,050.17	\$ 34,741.88	\$ 29,691.71	13	\$ 68,504.47
823	Sept.	2619	523	0	\$ 17,195.51	\$ 11,290.98	\$ (5,904.53)	20	\$ 62,599.94
824	Oct.	0	0	0	\$ -	\$ -	\$ -	0	\$ -
825	Nov.	0	0	0	\$ -	\$ -	\$ -	0	\$ -
826	Dec.	0	0	0	\$ -	\$ -	\$ -	0	\$ -
827	Jan.	0	0	0	\$ -	\$ -	\$ -	0	\$ -
828	Feb.	0	0	0	\$ -	\$ -	\$ -	0	\$ -
829	March	0	0	0	\$ -	\$ -	\$ -	0	\$ -
830	April	0	0	0	\$ -	\$ -	\$ -	0	\$ -
831	May	0	0	0	\$ -	\$ -	\$ -	0	\$ -
832	June	0	0	0	\$ -	\$ -	\$ -	0	\$ -
833	July	0	0	0	\$ -	\$ -	\$ -	0	\$ -
834	Aug-25				\$ -	\$ -	\$ -	0	\$ -
835	Fiscal Year				\$ 17,195.51	\$ 11,290.98	\$ 23,787.18	0	\$ -
836	School Year				\$ 22,245.68	\$ 46,032.86	\$ 23,787.18	0	\$ -
837	Totals	4328	838	0				33.00	
838	All Meals	5166							
839									

				2026-2027				
	<u>Free Lunch</u>	<u>Reduced Lunch</u>	<u>Full Pay Lunch</u>	<u>Free Breakfast</u>	<u>Reduced Breakfast</u>	<u>Full Pay Breakfast</u>	<u>Totals</u>	
July	0	0	0	0	0	0	0	
June	0	0	0	0	0	0	0	
May	0	0	0	0	0	0	0	
April	0	0	0	0	0	0	0	
March	0	0	0	0	0	0	0	
February	0	0	0	0	0	0	0	
January	0	0	0	0	0	0	0	
December	0	0	0	0	0	0	0	
November	0	0	0	0	0	0	0	
October	0	0	0	0	0	0	0	
September	920	466	1233	298	120	105	3142	
August	<u>627</u>	<u>255</u>	<u>827</u>	<u>204</u>	<u>56</u>	<u>55</u>	<u>2024</u>	
Totals	1547	721	2060	502	176	160	5166	-17.48%
				2025-2026				
	<u>Free Lunch</u>	<u>Reduced Lunch</u>	<u>Full Pay Lunch</u>	<u>Free Breakfast</u>	<u>Reduced Breakfast</u>	<u>Full Pay Breakfast</u>	<u>Totals</u>	
July	129	0	0	129	0	0	258	
June	1140	0	0	1140	0	0	2280	
May	581	276	881	205	100	52	2095	
April	936	454	1488	292	146	68	3384	
March	1033	494	1694	297	161	71	3750	
February	857	447	1392	265	144	69	3174	
January	1059	516	1572	333	155	68	3703	
December	756	360	1249	215	104	48	2732	
November	715	336	1103	250	93	61	2558	
October	1092	502	1784	323	145	117	3963	
September	912	413	1395	315	144	90	3269	
August	<u>931</u>	<u>363</u>	<u>1220</u>	<u>278</u>	<u>104</u>	<u>95</u>	<u>2991</u>	
Totals	1843	776	2615	593	248	185	6260	

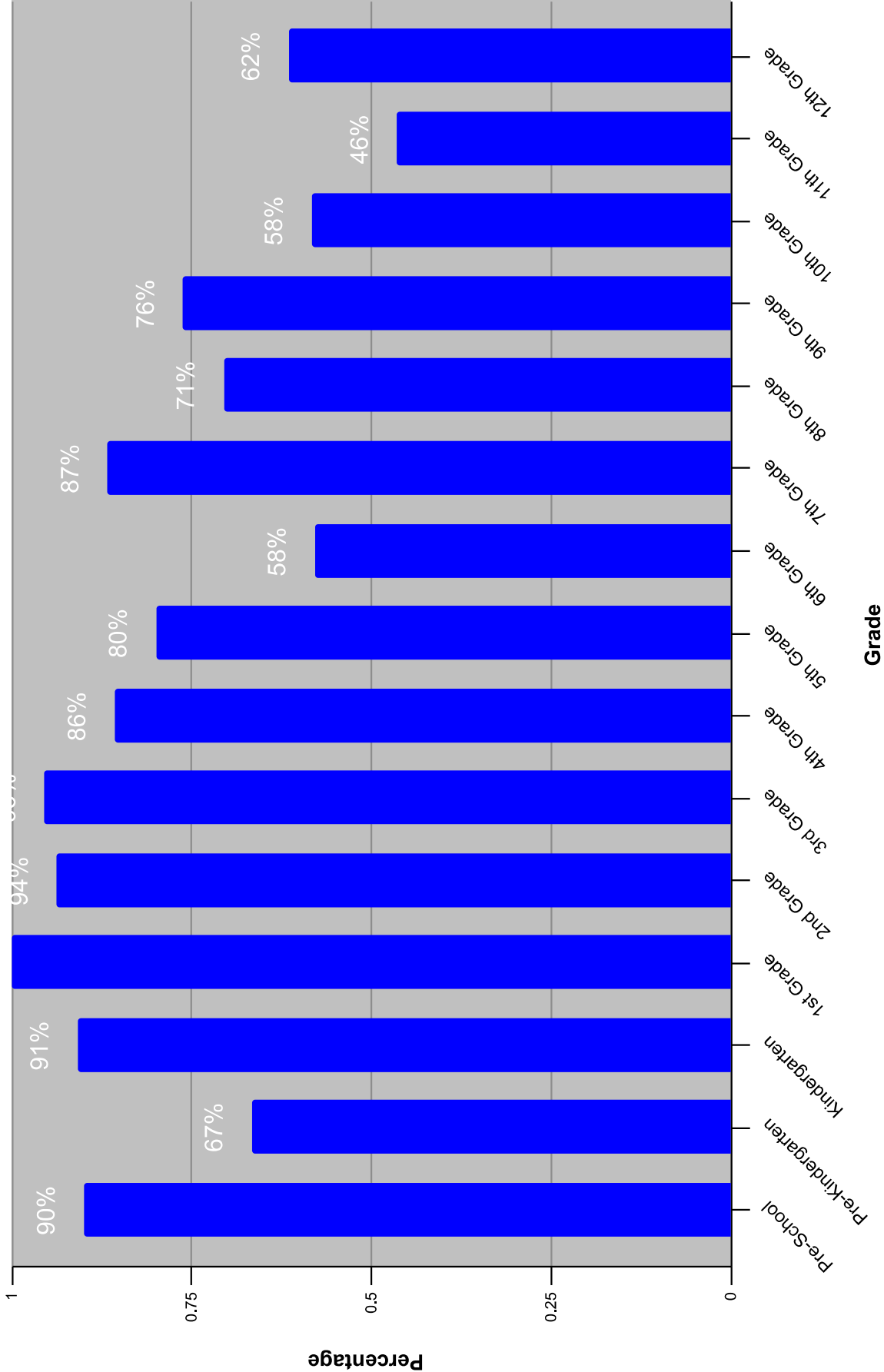
Parent Teacher Conference Attendance

Fall 2026

Wednesday, September 16, 2026 12:30-6:30 PM

	Total 5-12 Enrollment	5-12 Attendance	5-12 Percent Attendance
Total	140	92	66%
	Enrollment	Attendance	Percent Attendance
Pre-School	10	9	90%
Pre-Kindergarten	24	16	67%
Kindergarten	11	10	91%
1st Grade	22	22	100%
2nd Grade	16	15	94%
3rd Grade	22	21	95%
4th Grade	21	18	86%
5th Grade	15	12	80%
6th Grade	19	11	58%
7th Grade	15	13	87%
8th Grade	17	12	71%
9th Grade	21	16	76%
10th Grade	12	7	58%
11th Grade	28	13	46%
12th Grade	13	8	62%
Overall Total Attendance	266	203	76%

Percent Attendance for P/T Conferences Fall 2026



	Serial Number	Asset Tag	Model	Re-Sale Price
1	G73MXMT7HX0	312	iPad 9th Gen	\$60
2	H9Q7F6G4K	315	iPad 9th Gen	\$60
3	L3RXX30G1F	743	iPad 9th Gen	\$60
4	G9HG19T73K	309	iPad 9th Gen	\$60
5	FCWNWNVGK	267	iPad 9th Gen	\$60
6	WNHVH0WW0F	273	iPad 9th Gen	\$60
7	K526ZQC4DH	281	iPad 9th Gen	\$60
8	H99T0T12HG	317	iPad 9th Gen	\$60
9	HGWV939509	280	iPad 9th Gen	\$60
10	TXQ7X2MKG9	283	iPad 9th Gen	\$60
11	TN7M3K74K0	326	iPad 9th Gen	\$60
12	KTKHVVWTN2L	331	iPad 9th Gen	\$60
13	N6MWYJL6L0	269	iPad 9th Gen	\$60
14	CG9PJL9KHX	274	iPad 9th Gen	\$60
15	G3WYQ294Q9	295	iPad 9th Gen	\$60
16	NF29XL93MT	324	iPad 9th Gen	\$60
17	VX04Q9D0QJ	NA	iPad 9th Gen	\$60

	Item	Status	Model	Re-Sale Price
1	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
2	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
3	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
4	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
5	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
6	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
7	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
8	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
9	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
10	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
11	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
12	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
13	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
14	NK Ruqozd Case	Unopened	8th/9th Gen	\$20
1	NK Ruqozd Case	Opened	8th/9th Gen	\$15
2	NK Ruqozd Case	Opened	8th/9th Gen	\$15
3	NK Ruqozd Case	Opened	8th/9th Gen	\$15
4	NK Ruqozd Case	Opened	8th/9th Gen	\$15
5	NK Ruqozd Case	Opened	8th/9th Gen	\$15
6	NK Ruqozd Case	Opened	8th/9th Gen	\$15
7	NK Ruqozd Case	Opened	8th/9th Gen	\$15
8	NK Ruqozd Case	Opened	8th/9th Gen	\$15

Overton Public School
2026 Certified School Adjusted Value Report

Dawson County

										Ag.							
Personal		Pers. Prop.		Real		Residential Property		Commercial & Industrial Real Property		Improvements & Farmsites		Agricultural Land		Mineral		2026 Totals	
\$	15,659,857.00	\$	7,244,918.00	\$	40,745,937.00	\$	98,889,173.00	\$	10,540,794.00	\$	14,172,791.00	\$	274,095,918.00	\$	-	\$	461,349,388.00
\$	-			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
\$	15,659,857.00	\$	7,244,918.00	\$	41,157,512.00	\$	98,889,173.00	\$	10,432,126.00	\$	14,172,791.00	\$	281,927,230.00				\$ 469,483,607.00
	3.336%		1.543%		8.767%		21.063%		2.222%		3.019%		60.050%		0.000%		Adjusted %
Phelps County																	
										Ag.							
Personal		Pers. Prop.		Real		Residential Property		Commercial & Industrial Real Property		Improvements & Farmsites		Agricultural Land		Mineral		2026 Totals	
\$	3,965,838.00	\$	5,045.00	\$	1,391.00	\$	7,673,150.00	\$	-	\$	1,360,030.00	\$	41,814,260.00	\$	-	\$	54,819,714.00
\$	-			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	3,965,838.00	\$	5,045.00	\$	1,405.00	\$	7,753,920.00	\$	-	\$	1,360,030.00	\$	43,008,953.00				\$ 56,095,191.00
	7.070%		0.009%		0.003%		13.823%		0.000%		2.425%		76.671%		0.000%		Adjusted %
School System																	
										Ag.							
Personal		Pers. Prop.		Real		Residential Property		Commercial & Industrial Real Property		Improvements & Farmsites		Agricultural Land		Mineral		2026 Totals	
\$	19,625,695.00	\$	7,249,963.00	\$	40,747,328.00	\$	106,562,323.00	\$	10,540,794.00	\$	15,532,821.00	\$	315,910,178.00	\$	-	\$	516,169,102.00
\$	-			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	19,625,695.00	\$	7,249,963.00	\$	40,747,328.00	\$	106,562,323.00	\$	10,540,794.00	\$	15,532,821.00	\$	315,910,178.00	\$	-	\$	516,169,102.00
	3.802%		1.405%		7.894%		20.645%		2.042%		3.009%		61.203%		0.000%		Adjusted %

2026 Adjusted value by "SCHOOL SYSTEM", for use in 2027-2028 state aid calculations
DO NOT USE THIS REPORT FOR LEVY SETTING PURPOSES

BY SCHOOL SYSTEM
OCTOBER 9, 2026

SCHOOL SYSTEM : # 24-0004 OVERTON 4										System Class : 3	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L	2026 Totals				
24	DAWSON	OVERTON 4	3	24-0004					UNADJUSTED		
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs.Farmsite, & Non-AgLand	Agric. Land	Mineral			
Unadjusted Value ==>>>>	15,659,857	7,244,918	40,745,937	98,889,173	10,540,794	14,172,791	274,095,918	0	461,349,388		
Level of Value ==>>>>			95.04	96.00	97.00		70.00				
Factor			0.01010101		-0.01030928		0.02857143				
Adjustment Amount ==>			411,575	0	-108,668		7,831,312				
* TIF Base Value				0	0		0		ADJUSTED		
24 Cnty's adjust. value==>>>	15,659,857	7,244,918	41,157,512	98,889,173	10,432,126	14,172,791	281,927,230	0	469,483,607		
in this base school											
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L	2026 Totals				
69	PHELPS	OVERTON 4	3	24-0004					UNADJUSTED		
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs.Farmsite, & Non-AgLand	Agric. Land	Mineral			
Unadjusted Value ==>>>>	3,965,838	5,045	1,391	7,673,150	0	1,360,030	41,814,260	0	54,819,714		
Level of Value ==>>>>			95.04	95.00	0.00		70.00				
Factor			0.01010101	0.01052632			0.02857143				
Adjustment Amount ==>			14	80,770	0		1,194,693				
* TIF Base Value				0	0		0		ADJUSTED		
69 Cnty's adjust. value==>>>	3,965,838	5,045	1,405	7,753,920	0	1,360,030	43,008,953	0	56,095,191		
in this base school											
System UNadjusted total==>>	19,625,695	7,249,963	40,747,328	106,562,323	10,540,794	15,532,821	315,910,178	0	516,169,102		
System Adjustment Amnts==>			411,589	80,770	-108,668		9,026,005		9,409,696		
System ADJUSTED total==>>	19,625,695	7,249,963	41,158,917	106,643,093	10,432,126	15,532,821	324,936,183	0	525,578,798		

*TIF = Tax Increment Financing; TIF Base value is included in the taxable value, however it must remain unadjusted, therefore it is backed out prior to calculating the adjustment amount & then added back to the total adjusted school value. TIF Excess Value is never included in the taxable value for schools.
Factors rounded for display. Agland adjusted to 72%, other real property adjusted to 96%.