

Board of Education Regular Meeting

Monday, September 11, 2023 at the conclusion of the tax request hearing

Room 810, Elm Creek High School
230 Calkins Avenue
Elm Creek, NE 68836-0490

1. Call to Order
2. Flag Salute
3. Open Meeting Act
 - 3.1. The "Open Meetings Act" has been duly posted at the front of the room. It has also been advertised in the Beacon-Observer Newspaper ahead of time.
4. Roll Call
 - 4.1. - Excuse Absent Board Members
5. Approval of Agenda
6. Citizens Comments

The purpose of public participation is not to provide an opportunity for the board to act upon matters concerning the public, but instead, it is a forum for the public to provide information and be heard by the members of the board. To acknowledge the purpose of public participation, the chair may wish to recognize the public comment received during this portion of the agenda, while emphasizing the board will not respond and/or act pertaining to matters brought before the board.

7. Consent Agenda
 - 7.1. Elm Creek Public Schools Mission Statement:
At Elm Creek Public Schools we will:
Be Kind
Be Respectful
Be Responsible
Be Trustworthy
Be Accountable
Be Honest
and Give Great Effort.
 - 7.2. Minutes
 - 7.3. Claims
 - 7.4. Treasurer's Report
 - 7.5. Current and past board members that pay for the district health insurance plan.

Morgan Meier
Denise Ourada
JC Ourada

8. Information Items
 - 8.1. Kent Cordes will give an update on the elementary construction project.

- 8.2. Policies for Discussion
 - 3059 - Audio and Video Recording
 - 5003 Admission of Part-Time Students
 - 5004 Option Enrollment
 - 6038 Artificial Intelligence

- 8.3. Policies for Approval
 - 3001 Budget and Property Tax Request
 - 3003.1 Bidding for Construction, Remodeling, or Repair using Federal Funds
 - 3004.1 Fiscal Management for Purchasing and Procurement using Federal Funds
 - 3033 Lending Textbooks to Children enrolled in Private Schools
 - 3036 Purchasing Credit Card Program
 - 4003 Drug Policy Regarding Drivers
 - 4045 Milk Expression
 - 4059 Behavioral and Mental Health Training
 - 5035 Student Discipline
 - 5045 Student Fees
 - 5049 Firearms and Weapons
 - 5052 School Wellness
 - 5062 Lice and Nits
 - 5064 Supplement, Not Supplant
 - 6003 Instructional Program
 - 6004 Curriculum Development
 - 6025 Student Cell Phone and other Electronic Devices

- 8.4. Superintendent Search

- 9. Action Items

- 9.1. Approve 2023- 2024 Budget

- 9.2. Approve 2023-2024 Tax Request

- 9.3. Approve Board Policies as presented

- 3001 Budget and Property Tax Request,
- 3003.1 Bidding for Construction, Remodeling, or Repair using Federal Funds,
- 3004.1 Fiscal Management for Purchasing and Procurement using Federal Funds,
- 3033 Lending Textbooks to Children enrolled in Private Schools
- 3036 Purchasing Credit Card Program
- 4003 Drug Policy Regarding Drivers
- 4045 Milk Expression
- 4059 Behavioral and Mental Health Training
- 5035 Student Discipline
- 5045 Student Fees
- 5049 Firearms and Weapons
- 5052 School Wellness
- 5062 Lice and Nits
- 5064 Supplement, Not Supplant
- 6003 Instructional Program

6004 Curriculum Development

6025 Student Cell Phone and other Electronic Devices

10. Reports

10.1. Superintendent's Report

10.1.1. NASB Area Meeting - Wednesday, Sept 13 at 4:30 (Younes South)

10.1.2. State Education Conference - November 15-17

10.2. Principals' Report

10.2.1. Elementary

Parent Teacher Conferences

10.2.2. Middle and High School

Homecoming Week Plans

10.3. Board Committees

September 20th, 2023

5:00 PM. Finance and Personnel

6:00 PM. Buildings and Grounds

11. Next Regular Board Meeting

11.1. October 9th, 2023 at 6:00 pm

12. Adjournment

Board of Education Regular Meeting

Monday, August 14, 2023 6:10 PM

1. Call to Order

Meeting called to order at 6:10 PM by Board President Alicia Beavers

2. Flag Salute

3. Open Meeting Act

3.1. The "Open Meetings Act" has been duly posted at the front of the room. It has also been advertised in the Beacon-Observer Newspaper ahead of time.

4. Roll Call

4.1. - Excuse Absent Board Members

5. Approval of Agenda

approve the agenda as presented. This motion, made by JC Ourada and seconded by Morgan Fouts, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

6. Citizens Comments

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Marvyn Reichert commented about the meeting procedures in the past and present.

7. Consent Agenda

Motion to Approve the Consent Agenda. This motion, made by Morgan Fouts and seconded by Hannah Hild, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

7.1. Elm Creek Public Schools Mission Statement:

At Elm Creek Public Schools we will:

Be Kind

Be Respectful

Be Responsible

Be Trustworthy

Be Accountable

Be Honest
and Give Great Effort.

7.2. Minutes

7.3. Claims

7.4. Staff Adjustments

7.5. Treasurer's Report

8. Information Items

8.1. Sale or Disposal of School Property

Discussed ways to liquidate extra items from the school when we move into the new school. A garage type sale was discussed. Items to be sold would be extra desks, iPads and many miscellaneous items.

8.2. Districts Property Tax Request Authority

Mr. Moore suggests we make a resolution to get more tax asking authority in response to LB 243. We won't necessarily need the tax asking authority this year, but the district may need it in the future. However, this is setting a baseline for upcoming years. This gives us the ability to access money if we need it now or in the future.

8.3. Central Platte NRD Multi-Jurisdictional Hazard Mitigation Plan Resolution

Central Platte NRD Multi-Jurisdictional Hazard Mitigation Plan Resolution group that worked to develop a hazard litigation plan. Discussed possible hazards and various ways to how to deal with them in the future. If a disaster happens this allows us to file for assistance. If it is needed.

8.4. Calendar Changes

Calendar Changes Sept 13 has PT conferences. State Fire Marshall will be testing fire alarms in the new building. We will dismiss at noon on this day.

Sept 21 and 22nd is a conflict with Homecoming. Move in date has been changed to 27th and 28th. On the 27th the JH/HS will have school, no school in the elementary on September 27th. The teachers have a work day on the 28th.

8.5. Staff Handbooks

Change in pay rates for the non-certified staff and substitute teacher's pay

8.6. Kent Cordes will give an update on the elementary construction project.

Kent Cordes reports carpets are going in. Starting to glaze the concrete floors. They will be working on the rough-ins in the shop. 13th of September Fire Alarm Testing. Once we are moved into building they will then go right into demolishing the old building.

Windows are taking time. One company bid this and other projects and they are behind. We hope they will return soon.

9. Action Items

9.1. 2022-2023 Special Building Fund Budget Amendment

Move to Adopt 2022-2023 Special Building Fund Budget Amendment as presented. This motion, made by Morgan Fouts and seconded by Cole Brodine, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

9.2. Discuss, consider, and take all necessary action to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7%.

Motion to approve property tax request authority as presented by up to 7%. This motion, made by Alicia Beavers and seconded by JC Ourada, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

9.3. Central Platte NRD Multi-Jurisdictional Hazard Mitigation Plan Resolution

Move to adopt the Central Platte NRD Multi-Jurisdictional Hazard Mitigation Plan as presented.

This motion, made by Cole Brodine and seconded by Hannah Hild, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

9.4. Calendar Changes

Motion to dismiss school at noon on September 13 and change elementary moving date to September 28 and 29. There will be no PK-6 on the 28th and 7-12 will report. No PK-12 on the 29th as this is a teacher workday. There will be school on September 21 and 22 for all students.

This motion, made by Alicia Beavers and seconded by Morgan Fouts, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

9.5. Transfer \$100,000 from the General Fund to the Depreciation Fund

Motion to transfer \$100,000 from the general fund to the depreciation fund. With the full amount designated to facilities acquisition and construction. This motion, made by JC Ourada and seconded by Alicia Beavers, Passed.

Morgan Fouts: Nay, Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

9.6. Approve Staff and Support Staff Handbooks

Motion to approve Staff and Support Staff Handbooks as presented. This motion, made by Hannah Hild and seconded by Morgan Fouts, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

10. Reports

10.1. Superintendent's Report

Reminder Sept 13th State School Board Association is having meeting in Kearney. Please let Tom know if you want to attend.

Miller and Associates is sending an agreement for the track project.

Budget Workshop on Sept 30th at 6 pm. This will be open to the public.

10.2. Principals' Report

Years off to a good start. Second year has been smoother 157 students 7th-12th. Academic Performance. ACT scores 2 years ago were not where they wanted to be. ACT prep person came

in and helped our teachers to understand taking the tests. State average was 19.9 our kids scored a 19.5 last year. The higher our kids score the more assistance they will get in college.

MTSS is a new class. Been working with kids to improve test scores and keep up with homework.

Gym Floors have been resealed too many times. It is time to sand and repaint. (Foundation was asked to start raising funds).

Weight Room floors are in and things are looking good in the new weight room. There is a few last minute touch-ups. We have 63,000 to spend on equipment.

Elementary- 226 PreK-6

Off to a good start. We dove into the new reading curriculum. We had a trainer come in with Apptegy. She said our teachers were very dedicated and she appreciated them.

Spoke about flexibility with staff. The Administration appreciates Tom's input.

10.3. Board Committees

11. Next Regular Board Meeting

September 11th @ 6:00 PM

Budget Workshop August 30th @ 6 p.m.

12. Executive Session

13. Adjournment

Board Workshop

Wednesday, August 30, 2023 6:00 PM

1. Call to Order

Meeting Called to Order @ 6:00 PM by Alicia Beavers

2. Flag Salute

3. Open Meeting Act

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4. Roll Call

4.1. - Excuse Absent Board Members

Hannah Hild Absent

5. Approval of Agenda

approve the agenda as presented. This motion, made by Alicia Beavers and seconded by JC Ourada, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

6. Information Items

6.1. 1. Budget Presentation

7. Citizens Comments

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Attended:

Wille Keep

Janet Reichert

Marvion Reichert

Roger Benson

8. Next Regular Board Meeting

9. Adjournment

The meeting adjourned @ 7:35 PM by Board President Alicia Beavers.

Board of Education Working Meeting

Tuesday, July 25, 2023 5:00 PM

1. Call to Order

Meeting was called to order by Alicia Beavers @ 5:02. Excuse Lynette and JC Ourada from meeting.

Motion to Excuse JC Ourada and Lynette Mitchell. This motion, made by Alicia Beavers and seconded by Morgan Fouts, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea

2. Flag Salute

3. Open Meeting Act

3.1. The "Open Meetings Act" has been duly posted at the front of the room. It has also been advertised in the Beacon-Observer Newspaper ahead of time.

4. Roll Call

4.1. - Excuse Absent Board Members

5. Approval of Agenda

None

approve the agenda as presented. This motion, made by Cole Brodine and seconded by Morgan Fouts, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea

6. Citizens Comments

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7. Information Items

7.1. Contingency Fund Use

Kent Cordes was present and discussed some items to change with contingencies.

Discussed some things that still need to be done and some work changes to the weight room and other areas that will take about \$50,000 of contingencies. Which leaves \$440,000.00 leftover.

Discussed some parking lot changes. To put drop off lane out front add more parking. This would cost \$168,000.00 Just to add about 10 spots in the on the street parking would be 68,000.00. There is a miscellaneous concrete line item for \$15,00.00, also 7,700.00 For a hard surface playground.

Options to add in Mirrors in the weight room (Cost \$16500.00 add 10% for cost of living)

Add Tackable Surfaces to Elementary (Cost \$26,800.00 add 10% for cost of living) Possible

Foundation Project.

Add Wall Pads to the Wrestling Room (Cost 20,100.00 add 10% for cost of living) Possible Foundation Project.

Add Video System (Cost 21,000.00)

Add Clean Classroom in the Shop Area (Would need to get a quote and rework it)

Add Landscaping/Sprinklers to Budget

Fencing Around Playground was discussed. We have \$20,400.00 budgeted for fencing.

Teacher Desks/Furniture

Requirement by Law Enforcement to test for radio frequency in the building. It was tested and tested well, but they may need to add boosters later. (Will be tested when building is complete).

Discussed repayment options for the loan that the building fund made to the bond fund.

7.2. Demolition of building and possible auction of surplus items.

Demolition Contract is for building and anything attached to the building. We must be careful what gets removed/sold.

Auction possibilities (We will need to throw some away, Recycle items, Sell at auction or do a Garage Sale.)

Need to vote on selling surplus at next meeting.

7.3. Staffing

We are experiencing issues finding Non-Certified help. No applications for bus drivers, we have one Para hired, but need at least 2-3 more for this school year. We need to do something to keep our staff and to attract more people to ECPS.

We are definitely on the low end for hourly pay and also our sub pool is pretty shallow.

Discussion about how to increase pay to keep who we have and attract new talent.

7.4. Preliminary Budget

Preliminary Budget information from Tom Moore.

Tom presented a line item budget to board.

New accounting program helps us track the amounts spent per line item.

This allows us to track our budgeting more closely.

80% of our budget goes to salary and benefits.

Mr. Moore covered the budget work sheet and then showed how the final spreadsheet that he will submit to the NDE.

8. Action Items

8.1. Approve claims from BD Construction

Move to approve claims from BD construction for May. This motion, made by Alicia Beavers and seconded by Morgan Fouts, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, JC Ourada: Yea

8.2. Approve claim from Wilkins ADP

Move to approve claim from Wilkins ADP. This motion, made by Cole Brodine and seconded by Hannah Hild, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, JC Ourada: Yea

9. Next Regular Board Meeting

9.1. 08/14/2023

Meeting at 6:00 PM on August 14, 2023

10. Adjournment

Meeting adjourned at 7:06 Pm by Board President Alicia Beavers.

Checking Account ID: GENERAL

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
19697	09/11/2023				ALPHAREH	ALPHA REHABILITATION P.C.	2,341.04
19698	09/11/2023				AWARDSUN	AWARDS UNLIMITED	455.51
19699	09/11/2023				BARTLINGS	BARTLING'S CUSTOM SEWING	210.00
19700	09/11/2023				BEACONO	BEACON OBSERVER	65.01
19701	09/11/2023				BLACKHILLS	BLACK HILLS ENERGY	212.14
19702	09/11/2023				WALMART	CAPITAL ONE	278.97
19703	09/11/2023				CENTURY	CENTURYLINK	345.34
19704	09/11/2023				CMHINT	CMH INTERIORS	290.00
19705	09/11/2023				COLLEGE B	COLLEGE BOARD	43.89
19706	09/11/2023				COMPHA	COMPUTER HARDWARE, INC	2,808.60
19707	09/11/2023				COMPUTERW	COMPUTERWARE, INC	1,071.00
19708	09/11/2023				CONDITION	CONDITIONED AIR MECHANICAL SYSTEMS	3,182.50
19709	09/11/2023				CONSTRUC	CONSTRUCTION RENTAL KEARNEY	276.50
19710	09/11/2023				USBANK	CORPORATE PAYMENT SYSTEMS	6,957.91
19711	09/11/2023				EAKESOFF	EAKES OFFICE PRODUCTS	4,518.06
19712	09/11/2023				ECOLAB	ECOLAB PEST ELIMINATION	76.69
19713	09/11/2023				ECOWATER	ECOWATER SYSTEMS	257.00
19714	09/11/2023				ESU10	EDUCATIONAL SERVICE UNIT 10	16,937.83
19715	09/11/2023				ELECTRONIC	ELECTRONIC CONTRACTING CO.	81.00
19716	09/11/2023				ESI	ELECTRONIC SYSTEMS, INC	299.60
19717	09/11/2023				FLINNS	FLINN SCIENTIFIC INC	119.02
19718	09/11/2023				FLORELL	ROBIN & KELLY FLORELL	850.00
19719	09/11/2023				FOSTERC	CURT FOSTER	100.00
19720	09/11/2023				FOSTFAM	FOSTER'S FAMILY FOODS	114.19
19721	09/11/2023				GRACZYKS	GRACZYK SPRINKLERS	151.10
19722	09/11/2023				HELLRI648	RYAN HELLRIEGEL	100.00
19723	09/11/2023				HOMETOWN	HOMETOWN LEASING	1,320.00
19724	09/11/2023				INTELL	INTELLICOM COMPUTER CONSULTING	184.00
19725	09/11/2023				KEARNWIN	KEARNEY WINLECTRIC CO	1,540.49
19726	09/11/2023				KELLYSA	KELLY'S SALES & AG SERVICE	779.10
19727	09/11/2023				KSBSCHOOL	KSB SCHOOL LAW, PC LLO	257.50
19728	09/11/2023				GOGUARD	LIMINIX, INC	3,000.00
19729	09/11/2023				LIPS	LIPS PRINTING SERVICE	293.55
19730	09/11/2023				MARCH	MARCHMASTER	45.90
19731	09/11/2023				MARQUEZB	BRANDON MARQUEZ	44.57
19732	09/11/2023				LINWELD	MATHESON TRI GAS	38.49
19733	09/11/2023				MCGRAW	MCGRAW-HILL COMPANIES	481.14
19734	09/11/2023				MENARD430	MENARDS - KEARNEY	432.63
19735	09/11/2023				MOSTEKE	MOSTEK ELECTRIC, INC.	1,336.73
19736	09/11/2023				NCSA	NE COUNCIL OF SCHOOL ADM	385.00
19737	09/11/2023				NRCSA	NE RURAL COMMUNITY SCHOOLS ASSN	850.00
19738	09/11/2023				NPPD	NEBRASKA PUBLIC POWER DISTRICT	6,688.85
19739	09/11/2023				ONESOURCE	ONESOURCE	232.00
19740	09/11/2023				PAYFLEX	PAYFLEX SYSTEMS USA	150.00
19741	09/11/2023				PERMA	PERMA-BOUND	77.84
19742	09/11/2023				RAPIDF	RAPID FIRE PROTECTION INC.	500.00
19743	09/11/2023				SAHLING	SAHLING KENWORTH-KEARNEY	868.06
19744	09/11/2023				SONOVA	SONOVA USA INC.	1,787.42
19745	09/11/2023				STATENE	STATE OF NEBRASKA	535.26
19746	09/11/2023				STONEC73	CINDY STONE	1,800.00
19747	09/11/2023				VILLAGEE	VILLAGE OF ELM CREEK	858.70
19748	09/11/2023				VILLAGEU	VILLAGE UNIFORM	151.73
19749	09/11/2023				WEXBANK	WEX BANK	2,140.60
19750	09/11/2023				WOODWARDS	WOODWARDS DISPOSAL SERVICE	30.00
19751	09/11/2023				YANDAS	YANDA'S MUSIC	482.65

Check Type Total:	Check	Void Total:	0.00	Total without Voids:	69,435.11
Checking Account Total:	GENERAL	Void Total:	0.00	Total without Voids:	69,435.11

Check Register by Checking Account
SEPTEMBER 11, 2023 GENERAL FUND CHECK REGISTER

Grand Total:	Void Total:	0.00	Total without Voids:	<hr/> 69,435.11
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Checking Account ID: BUILDING

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>		
10022	09/11/2023				BDCONST	BD CONSTRUCTION	492,170.25		
10023	09/11/2023				CSI	CORNHUSKER STATE INDUSTRIES	89,645.00		
10024	09/11/2023				GSIENG	GSI ENGINEERING	8,336.90		
10025	09/11/2023				WILKINSA	WILKINS ARCHITECTURE DESIGN	5,977.84		
Check Type Total:			Check			Void Total:	0.00	Total without Voids:	596,129.99
Checking Account Total:			BUILDING			Void Total:	0.00	Total without Voids:	596,129.99
Grand Total:						Void Total:	0.00	Total without Voids:	596,129.99



Elm Creek Public Schools
 230 East Calkins Avenue
 Elm Creek, NE 68836

Invoice 0
 Draw 16
 Date 9/5/23
 Customer 5009
 Billing Thru: 8/31/2023

Contract: 21-02-025 School Addition and Renovation

Contract Recap:

Construction Budget	\$	11,426,358.29
Estimated Budget Change to Date	\$	62,536.66
Construction to Date	\$	11,488,894.95
Total Completed to Date	\$	9,653,179.96
Retainage	\$	(768,792.21)
Total Earned Less Retainage	\$	8,884,387.75
Less Previous Billings	\$	(8,392,217.50)

AMOUNT DUE THIS INVOICE \$ 492,170.25

Net 10 Days

CSI

Division	Description	Quantity	Rate	Amount
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01 General Requirements

01-3100.40	Incidental Const Services			
	Leadman	11.5	\$ 75.00	\$ 862.50
		5	\$ 92.50	\$ 462.50
	Skilled Laborer	0	\$ 70.00	\$ -
		0	\$ 85.00	\$ -
	Laborer	11.5	\$ 55.00	\$ 632.50
		5	\$ 68.50	\$ 342.50
	Other Misc Costs			\$ 181.43
01-3113.10	Sr. Accounting	0	\$ 75.00	\$ -
01-3113.20	Accounting	6.5	\$ 70.00	\$ 455.00
01-3113.30	Construction Op Director	0	\$ 120.00	\$ -
01-3113.44	Field Operations Director	0	\$ 120.00	\$ -
01-3113.45	Project Engineer		\$ 150.00	\$ -
01-3113.50	Project Manager	32.5	\$ 85.00	\$ 2,762.50
		7	\$ 105.00	\$ 735.00
01-3113.55	Assistant Project Manager	3	\$ 70.00	\$ 210.00
01-3113.60	Superintendent	160	\$ 90.00	\$ 14,400.00
01-3113.70	Safety			\$ 130.00
01-3113.75	Contract Administration	0	\$ 73.50	\$ -
01-5100.99	Temporary Utilities			\$ 74.49
01-5113.10	Temporary Electrical			\$ -
01-5123.10	Temporary Heat			\$ 492.18
01-5133.10	Temporary Telephone			\$ 160.00
01-5136.10	Temporary Drinking Water			\$ 31.54
01-5213.99	Field Office Supplies			\$ -
01-5219.10	Sanitary Facilities			\$ 372.10
01-7419.10	Refuse Collection & Disposal			\$ 1,227.00
TOTAL GENERAL REQUIREMENTS				\$ 23,531.24

04 Masonry

04-0500.99	Masonry			
	Subcontractor			\$ 112,805.00
TOTAL MASONRY				\$ 112,805.00

06 Carpentry			
06-1000.10	Carpentry		
		Subcontractor	\$ 8,065.50
		TOTAL CARPENTRY	\$ 8,065.50
07 Thermal & Moisture Protection			
07-2100.10	Insulation		
07-9200.10	Building Sealants		
		Subcontractor	\$ 4,435.25
		TOTAL THERMAL & MOISTURE PROTECTION	\$ 4,435.25
08 Openings			
08-3100.10	Access Doors		
		Subcontractor	\$ 34,190.00
08-5000.20	Wood Windows		
		Subcontractor	\$ -
08-4113.10	Aluminum Storefronts		
		Subcontractor	\$ 51,771.99
		TOTAL OPENINGS	\$ 85,961.99
09 Finishes			
09-5100.10	Acoustical Ceiling Systems		
		Subcontractor	\$ 15,000.00
09-9100.10	Painting		
		Subcontractor	\$ -
09-6000.99	Flooring		
		Subcontractor	\$ 13,705.87
09-6000.99	Tile		
		Subcontractor	\$ 6,719.27
		TOTAL FINISHES	\$ 35,425.14
10 Specialties			
10-2000.99	Specialties		
		Leadman	\$ -
		Laborer	\$ -
		Material	\$ -
10-2800.10	Toilet Accessories		
		Subcontractor	\$ 22,057.00
		Material	\$ -
10-1400.10	AED-Difibulator		
		Subcontractor	\$ 6,136.00
10-5100.10	Lockers		
		Material	\$ -
		TOTAL SPECIALTIES	\$ 28,193.00
21 Fire Suppression			
21-1300.99	Sprinkler System		
		Subcontractor	\$ 12,640.00
		TOTAL FIRE SUPPRESSION	\$ 12,640.00
22 Plumbing			
22-0100.99	Plumbing		
		Subcontractor	\$ 66,506.56
		TOTAL PLUMBING	\$ 66,506.56
26 Electrical			
26-0500.99	Electrical		
		Subcontractor	\$ 113,124.50
		TOTAL ELECTRICAL	\$ 113,124.50

70 OTHER USER DEFINED					
70-1000.10	Vehicle Fuel		\$		-
70-1000.20	Equipment Fuel		\$		150.00
70-1000.99	Mileage				
	Week of 07/31/23 - BD33	180	\$0.655	\$	117.90
	Week of 07/31/23 - BD9	38	\$0.655	\$	24.89
	Week of 08/7/23 - BD33	180	\$0.655	\$	117.90
	Week of 08/7/23 - BD9	38	\$0.655	\$	24.89
	Week of 08/14/23 - BD33	120	\$0.655	\$	78.60
	Week of 08/14/23 - BD9	36	\$0.655	\$	23.58
	Week of 08/21/23 - BD33	180	\$0.655	\$	117.90
	Week of 08/31/23 - BD9	37	\$0.655	\$	24.24
70-1100.99	Estimating Adjustment			\$	12,141.00
70-7000.99	Equipment			\$	-
	<u>BD Equipment</u>				
	Office Trailer (mo)	1	\$700.00	\$	700.00
	Storage Trailer (mo)	1	\$160.00	\$	160.00
	Skid Steer (mo)	1	\$1,395.00	\$	1,395.00
	Fork Lift (mo)	1	\$2,400.00	\$	2,400.00
	Dumpster (mo)	1	\$250.00	\$	250.00
TOTAL OTHER USER DEFINED				\$	17,725.90

INVOICE SUB TOTAL	\$	508,414.08
CONTRACTOR FEE	\$	9,659.87
TOTAL COMPLETED TO DATE	\$	518,073.95
RETAINAGE	\$	(25,903.70)
BOND	\$	-
TOTAL AMOUNT DUE	\$	492,170.25

Contract Summary:

Construction Budget	\$	11,426,358.29
Estimated Budget Change to Date	\$	62,536.66
Construction to Date	\$	11,488,894.95
Invoiced Amount	\$	9,653,179.96
Remaining Amount	\$	1,835,714.99
Billed Percent		84%
RETAINAGE Balance	\$	768,792.21

Approved By:

Name: Kent Cordes
 Kent Cordes, Project Manager

Date: 9/6/2023

Name: Linette Butler

Date: 9/6/2023

Name: _____
 Wilkins ADP

Date: _____

Thank you for choosing BD Construction, Inc./Kearney

Invoices By Job per Cost Code

BD Construction, Inc. / Kearney

09-05-2023

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All Invoices

Invoice	Invoice Date	Description	Original Amount
21-02-025 Elm Creek Public Schools - CMR			
01-3100-40 Incidental Const Services			
2028 Builders Warehouse			
PO Box 1895			
Kearney NE 68848-1895			
1548833	07-28-2023	sweeping compound	45.92
1549699	07-31-2023	sealant/caulk gun	53.34
1549887	08-01-2023	brush/sandpaper/minwax	32.19
CSI Total			131.45*
01-3113-60 Superintendent			
2028 Builders Warehouse			
PO Box 1895			
Kearney NE 68848-1895			
1551742	08-07-2023	shoptowel/scraperblade/degreas	49.98
CSI Total			49.98*
01-3113-70 Safety Director			
19318 Safety Advisers Inc.			
331 Midland Drive			
Council Bluffs IA 51503			
4347	07-04-2023	Safety Visits	130.00
CSI Total			130.00*
01-5100-99 Temporary Utilities			
6545 First National-9948-MR			
PO Box 2818			
Omaha NE 68103			
2023-07-13	07-13-2023	Job Site Internet	74.49
CSI Total			74.49*
01-5123-99 Temp Heat, Cooling & Vent			
6516 First National-0606-NO			
PO Box 2818			
Omaha NE 68103			
2023-07-26	07-26-2023	fan	492.18
CSI Total			492.18*

Invoices By Job per Cost Code

BD Construction, Inc. / Kearney

09-05-2023

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All Invoices

Invoice	Invoice Date	Description	Original Amount
21-02-025 Elm Creek Public Schools - CMR			
01-5133-10		Temporary Telephone (Cell Phon 6545 First National-9948-MR PO Box 2818 Omaha	
		NE 68103	
2023-08-12	08-12-2023	Verizon 6/21/23 to 7/20/23	160.00
		CSI Total	160.00*
01-5136-10 Temporary Water Drinking			
		3082 Culligan Water Conditioning 211 W 19th St Kearney	
		NE 68847	
2023-07-133702	07-25-2023	drinking water-elm creek	16.02
2023-08-133702	08-22-2023	drinking water-elm creek	15.52
		CSI Total	31.54*
01-5219-10 Sanitary Facilities			
		3127 Comfy Bowl Inc PO Box 274 Gibbon	
		NE 68840	
87263	07-27-2023	Sanitary services	372.10
		CSI Total	372.10*
01-7419-10 Refuse Collection & Disposal			
		18120 Ravenna Sanitation PO Box 122 Pleasanton	
		NE 68866	
91969	08-08-2023	landfill	1,227.00
		CSI Total	1,227.00*
04-2000-99 Unit Masonry			
		13371 Masonry Unlimited LLC 306 East 6th Street Kearney	
		NE 68847	
ECS-08	08-18-2023	Draw 08-ECS	112,805.00
		CSI Total	112,805.00*

Invoices By Job per Cost Code

BD Construction, Inc. / Kearney

09-05-2023

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All Invoices

Invoice	Invoice Date	Description	Original Amount
21-02-025 Elm Creek Public Schools - CMR			
06-1000-10 Rough Carpentry			
2000 BD Construction Inc/Kearney			
PO Box 726			
Kearney NE 68848			
800067	08-29-2023	Draw 13-ECS SP	8,065.50
			CSI Total 8,065.50*
 07-9200-20 Joint Sealers			
7116 Global Caulking & Masonry			
PO Box 610			
Sturgis SD 57785			
1027045	08-20-2023	Draw-ECS	4,435.25
			CSI Total 4,435.25*
 08-3000-10 Overhead Doors			
1222 All City Garage Door LLC			
PO Box 865			
Kearney NE 68845			
6481	08-08-2023	overhead door	34,190.00
			CSI Total 34,190.00*
 08-4113-10 Aluminum Storefront / Windows			
20252 Tri-County Glass Inc			
PO Box 789			
Kearney NE 68848-0789			
ECS-03	08-20-2023	Draw 03-ECS	51,771.99
			CSI Total 51,771.99*
 09-5100-10 Acoustical Ceiling Systems			
20018 T-C Ceilings Inc			
PO Box 879			
Grand Island NE 68802			
ECS-05	08-16-2023	Draw 05-ECS	15,000.00
			CSI Total 15,000.00*

Invoices By Job per Cost Code

BD Construction, Inc. / Kearney

09-05-2023

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All Invoices

Invoice	Invoice Date	Description	Original Amount
21-02-025 Elm Creek Public Schools - CMR			
09-9600-10 Flooring			
6046 Floors Inc			
PO Box 22877			
Lincoln			
		NE 68542-2877	
ECS-08	08-17-2023	Draw 08-ECS	20,425.14
		CSI Total	20,425.14*
10-2800-99 "Toilet, Bath & Laundry Acc"			
5080 EPCO Ltd, Inc.			
1159 E. Pierce Street			
Council Bluffs			
		IA 51503	
2234905	08-03-2023	Draw-ECS	28,193.00
		CSI Total	28,193.00*
21-1300-99 Fire Suppresion Sprinkler Syst			
2004 Rapid Fire Protection Inc.			
1530 Samco Rd			
Rapid City			
		SD 57702	
55223	08-17-2023	ECS-02	12,640.00
		CSI Total	12,640.00*
22-0100-99 Operation & Maint - Plumbing			
1011 Anderson Bros. Elec., Plbg.Htg			
PO Box 159			
Kearney			
		NE 68848-0159	
ECS-16	08-18-2023	Draw 16-ECS	66,506.56
		CSI Total	66,506.56*
26-0500-99 Common Work Results for Electr			
11342 Kidwell			
3333 Folkways Circle			
Lincoln			
		NE 68504	
224491	08-18-2023	Draw 15-ECS	113,124.50
		CSI Total	113,124.50*

All Invoices

Invoice	Invoice Date	Description	Original Amount
21-02-025 Elm Creek Public Schools - CMR			
70-1000-20 Equipment Fuel			
6516 First National-0606-NO			
PO Box 2818			
Omaha NE 68103			
2023-08-07	08-08-2023	fuel forklift	85.06
2023-08-15b	08-15-2023	fuel skidloader	64.94
CSI Total			150.00*
70-1100-99 Estimating Adjustment			
1011 Anderson Bros. Elec., Plbg.Htg			
PO Box 159			
Kearney NE 68848-0159			
51378	07-31-2023	coil replacement	12,141.00
CSI Total			12,141.00*
Report Totals:			482,116.68*



Project:

Elm Creek Public Schools

Location:

Elm Creek, NE

Date:

August 31, 2023

Billed to Date

CSI	Description	Cont. / Supplier	Estimate	Billed to Date	Balance to Finish	Draw 16
01-0000-00	Pre-Construction General Conditions		\$ 28,700.00	\$ 28,555.00	\$ 145.00 99%	\$ -
01-3113-10	Sr. Accounting		\$ 150.00	\$ -	\$ 150.00	
01-3113-20	Accounting		\$ 280.00	\$ 385.00	\$ (105.00)	
01-3113-30	Sr. Estimating		\$ 14,400.00	\$ 26,700.00	\$ (12,300.00)	
01-3113-75	Contract Administration		\$ 1,470.00	\$ 1,470.00	\$ -	
01-3113-80	Project Executive		\$ 12,400.00	\$ -	\$ 12,400.00	
01-0000-00	General Conditions		\$ 518,823.78	\$ 377,882.33	\$ 140,941.45 73%	\$ 19,222.40
01-3113-10	Sr. Accounting		\$ 11,700.00	\$ 5,025.00	\$ 6,675.00	
01-3113-20	Accounting		\$ 10,920.00	\$ 9,100.00	\$ 1,820.00	\$ 455.00
01-3113-30	Sr. Estimating		\$ -	\$ 480.00	\$ (480.00)	
01-3113-85	Field Operations Manager		\$ 37,440.00	\$ 10,680.00	\$ 26,760.00	
01-3113-50	Project Manager		\$ 127,880.00	\$ 63,837.50	\$ 64,042.50	\$ 3,497.50
01-3113-55	Assistant Project Manager		\$ -	\$ 17,675.00	\$ (17,675.00)	\$ 210.00
01-3113-60	Superintendent		\$ 287,950.00	\$ 252,190.00	\$ 35,760.00	\$ 14,400.00
	Mileage (Sup. And Admin.)		\$ 2,028.78	\$ 7,295.83	\$ (5,267.05)	\$ 529.90
01-3113-65	Assistant Superintendent		\$ -	\$ 6,020.00	\$ (6,020.00)	
01-3113-70	Safety Consultant		\$ 2,925.00	\$ 1,380.50	\$ 1,544.50	\$ 130.00
01-3113-75	Contract Administration		\$ 1,400.00	\$ 1,176.00	\$ 224.00	
01-3113-80	Project Executive		\$ 36,580.00	\$ 3,022.50	\$ 33,557.50	
01-0000-00	General Requirements		\$ 217,175.00	\$ 182,319.89	\$ 34,855.11 84%	\$ 9,840.40
01-3100-40	Incidental Construction Services		\$ 27,000.00	\$ 56,531.56	\$ (29,531.56)	\$ 2,428.09
01-3100-50	Plan Documents		\$ 5,000.00	\$ 1,500.00	\$ 3,500.00	
01-3300-10	Electronic Shop Drawing Reviewal Process	Submittal Exchange	\$ 12,500.00	\$ 14,618.61	\$ (2,118.61)	
01-4126-10	Permits		\$ 5,000.00	\$ 2,254.10	\$ 2,745.90	
01-4126-20	Fire Marshall Permit	Fire Marshall	\$ 500.00	\$ -	\$ 500.00	
01-4523-10	Soil Compaction	Allowance	\$ 15,000.00	\$ -	\$ 15,000.00	
01-4523-20	Geotech services / site investigation	Allowance	\$ 4,500.00	\$ -	\$ 4,500.00	
01-4523-30	Concrete Testing	Included in Soil testing above	\$ -	\$ -	\$ -	
01-4710-10	Builders Risk Insurance	OWNER	\$ -	\$ -	\$ -	
01-5113-10	Temporary Electrical	OWNER	\$ -	\$ -	\$ -	
01-5113-10	Power Office Trailer		\$ 1,500.00	\$ 446.94	\$ 1,053.06	\$ 74.49
01-5123-10	Temporary Heat	NONE	\$ -	\$ 15,315.58	\$ (15,315.58)	\$ 492.18
01-5133-10	Temporary Telephone (Cell Phone)		\$ 4,950.00	\$ 2,697.96	\$ 2,252.04	\$ 160.00
01-5136-10	Temporary Water Drinking		\$ 630.00	\$ 178.04	\$ 451.96	\$ 31.54
01-5136-20	Temporary Water Construction	OWNER	\$ -	\$ -	\$ -	
01-5213-10	Prijt Field Office Delivery (loaded mile)		\$ 330.00	\$ -	\$ 330.00	
01-5213-20	Project Field Office Rent		\$ 11,700.00	\$ 7,350.00	\$ 4,350.00	
01-5219-10	Sanitary Facilities		\$ 2,565.00	\$ 2,921.60	\$ (356.60)	\$ 372.10

81	01-5626-10	Temp Chain Link Fence	Allowance	\$	15,000.00	\$	-	\$	15,000.00		
82	01-5813-10	Project Signage	None			\$	-	\$	-		
83	01-7113-10	Mobilization	Allowance	\$	4,000.00	\$	3,816.76	\$	183.24		
84	01-7113-20	Bugout	Included in Mobilization costs			\$	-	\$	-		
85	01-7419-10	Refuse Collection & Disposal		\$	9,000.00	\$	8,603.90	\$	396.10	\$ 1,227.00	
86	01-7423-10	Rough Cleaning	Allowance	\$	7,500.00	\$	-	\$	7,500.00		
87	01-7423-10	Final Cleaning	Allowance	\$	13,500.00	\$	55.10	\$	13,444.90		
88	60-1000-99	Survey (Site Plan) - including staking	Allowance	\$	8,000.00	\$	1,334.57	\$	6,665.43		
98	70-1000-20	Fuel	Allowance	\$	1,500.00	\$	1,674.75	\$	(174.75)	\$ 150.00	
99	70-7000-99	Equipment		\$	67,500.00	\$	63,020.42	\$	4,479.58	\$ 4,905.00	
100											
101	02000000	Existing Conditions		\$	65,169.00	\$	57,635.04	\$	7,533.96	88%	\$ -
102	02	Temporary Walls	Allowance	\$	20,000.00	\$	21,499.84	\$	(1,499.84)		
103	02-4100.99	Demolition	BD Construction	\$	45,169.00	\$	36,135.20	\$	9,033.80		
105		Site Demo	Included in Site Prep Below	\$	-	\$	-	\$	-		
106											
107	03000000	Concrete		\$	604,383.51	\$	486,726.99	\$	117,656.52	81%	\$ -
108	03-3000.00	Building Concrete (foundation, floors, stoops) Add 1440 sf of hard surface court	Bigzby's Concrete	\$	546,217.91	\$	452,261.99	\$	93,955.92		
110	03-3000.00	Concrete Topping	Included in Concrete	\$	7,185.60	\$	-	\$	7,185.60		
111		Concrete Reinforcing Steel (including mesh)	Concrete Industries	\$	32,925.00	\$	32,925.00	\$	-		
113		Masonry Reinforcing Steel	Concrete Industries	\$	2,365.00	\$	1,540.00	\$	825.00		
115		Reinforcing steel (additional concrete)	Concrete Industries	\$	690.00	\$	-	\$	690.00		
116											
117	04000000	Masonry		\$	416,220.00	\$	384,000.00	\$	32,220.00	92%	\$ 112,805.00
118	04-2000.99	Masonry	Masonry Unlimited	\$	416,220.00	\$	384,000.00	\$	32,220.00	\$ 112,805.00	
120											
121	05000000	Metals			\$1,184,433.00		\$1,178,158.62		\$6,274.38	99%	\$0.00
123		Structural Steel Fab	Apollo Steel	\$	832,200.00	\$	832,200.00	\$	-		
124		Structural Steel Stairs & Rails Fab	Apollo Steel	\$	74,500.00	\$	74,500.00	\$	-		
125		Structural Steel Erection	Schroeder Steel Erection	\$	277,733.00	\$	271,458.62	\$	6,274.38		
126											
127	06000000	Wood, Plastics & Composites		\$	304,951.00	\$	238,075.90	\$	66,875.10	78%	\$ 8,065.50
128		Rough Carpentry	BD Construction	\$	161,130.00	\$	151,782.90	\$	9,347.10	\$ 8,065.50	
136		Casework	Designercraft	\$	143,821.00	\$	86,293.00	\$	57,528.00		
137	07 00 00	Thermal & Moisture Protection		\$	478,595.44	\$	419,747.85	\$	58,847.59	88%	\$ 4,488.59
138	07-2100.10	Batt Insulation Alternate in lieu of Sprayed	Midwest Partitions	\$	44,500.00	\$	44,500.00	\$	-		
139	07-2100.10	Foam Insulation	Estimated Cost	\$	15,000.00	\$	-	\$	15,000.00		
		Fluid Applied Membrane	Midwest Partitions	\$	48,750.00	\$	48,750.00	\$	-		
		Membrane at elevator pit	?	\$	2,000.00	\$	-	\$	2,000.00		
144		Building Expansion joint w/ covers	Allowance	\$	5,000.00	\$	-	\$	5,000.00		
		Roofing	Tri-Cities Group Roofing	\$	325,904.44	\$	305,491.62	\$	20,412.82		
151	07-7123.10	Gutter and Downspouts	Included in Roofing			\$	-	\$	-		
153	07-9200.10	Sealants	Global Caulking	\$	37,441.00	\$	4,488.59	\$	32,952.41	\$ 4,488.59	
157		Insulation	Weatheright			\$	16,517.64	\$	(16,517.64)		

158	08 00 00	Openings		\$	414,082.00	\$	410,035.00	\$	4,047.00	99%	\$	85,961.99
		Doors and Hardware	Midwest Door & Hardware	\$	225,416.00	\$	223,726.00	\$	1,690.00			
166	08-3000.10	Overhead door	Bid #	\$	24,917.00	\$	34,190.00	\$	(9,273.00)		\$	34,190.00
171	08-5000.20	Exterior Windows	Included in Aluminum			\$	-	\$	-			
172	08-5000.20	Interior Windows	Included in Aluminum			\$	-	\$	-			
182	08-5000.20	Aluminum Storefront & Glazing	Tri County Glass	\$	163,749.00	\$	152,119.00	\$	11,630.00		\$	51,771.99
183	09 00 00	Finishes		\$	2,018,347.00	\$	1,877,073.81	\$	141,273.19	93%	\$	35,425.14
185	09-2116.10	Gypsum Drywall	Midwest Partitions	\$	1,427,583.00	\$	1,389,790.04	\$	37,792.96			
		Painting	Kucera Painting	\$	141,033.00	\$	120,800.00	\$	20,233.00			
		Acoustical Ceilings	TC Ceilings	\$	114,400.00	\$	104,000.00	\$	10,400.00		\$	15,000.00
	09-6000.99	Flooring	Floors Inc	\$	168,915.00	\$	169,923.15	\$	(1,008.15)		\$	13,705.87
	09-6000.99	Polished & Sealed Concrete	Kucera Painting	\$	37,200.00	\$	37,200.00	\$	-			
207	09-6000.99	Tile	Floors Inc	\$	129,216.00	\$	55,360.62	\$	73,855.38		\$	6,719.27
208												
209	10 00 00	Specialties		\$	155,518.00	\$	137,018.00	\$	18,500.00	88%	\$	28,193.00
211		Display Boards	EPCO	\$	35,728.00	\$	35,728.00	\$	-			
212		Wall Protection (corner guards; minor wp)	EPCO	\$	10,808.00	\$	10,808.00	\$	-			
213	10-4400.10	Fire Extinguishers	EPCO	\$	2,781.00	\$	2,781.00	\$	-			
214	10-2800.10	Toilet Accessories	EPCO	\$	5,872.00	\$	5,872.00	\$	-			
215	10-2800.10	Toilet Partitions	EPCO	\$	28,193.00	\$	28,193.00	\$	-		\$	22,057.00
216		Lockers (Material and installation)	Storage and Design	\$	47,500.00	\$	47,500.00	\$	-			
218	10-1400.10	AED - Difibulator (2 total???)	EPCO (Allowance)	\$	6,136.00	\$	6,136.00	\$	-		\$	6,136.00
219	10-1400.10	Interior Room Signage	Allowance	\$	3,500.00	\$	-	\$	3,500.00			
220	10-1400.10	Exterior Signage	Allowance	\$	15,000.00	\$	-	\$	15,000.00			
221												
229	12 00 00	Furnishings		\$	15,500.00	\$	-	\$	15,500.00	0%	\$	-
231		Roller window shades	Allowance	\$	15,500.00	\$	-	\$	15,500.00			
232												
236	14 00 00	Conveying Systems		\$	131,950.00	\$	91,733.33	\$	40,216.67	70%	\$	-
237		Elevator	Otis Elevator	\$	96,000.00	\$	91,733.33	\$	4,266.67			
238		Elevator - Lift	Access Elevator	\$	35,950.00	\$	-	\$	35,950.00			
239												
240	21 00 00	Fire Suppresion		\$	99,975.00	\$	97,915.00	\$	2,060.00	98%	\$	12,640.00
241	21-1300.99	Automatic Fire Sprinkler System	Bamford	\$	98,800.00	\$	97,915.00	\$	885.00		\$	12,640.00
242	21-1300.99	Auto. Fire Sprinkler System - Disconnect Existing S	Bamford	\$	1,175.00	\$	-	\$	1,175.00			
243												
244	22 00 00	Plumbing		\$	2,232,598.00	\$	2,133,206.91	\$	99,391.09	96%	\$	66,506.56
245	22-1000.99	Plumbing	Anderson Bros	\$	2,223,728.00	\$	2,124,336.91	\$	99,391.09		\$	66,506.56
248	22-1000.99	Plumbing - Disconnect Existing Shop	Waggoner Plumbing	\$	8,870.00	\$	8,870.00	\$	-			
249												
256	26 00 00	Electrical		\$	1,284,743.66	\$	1,138,002.66	\$	146,741.00	89%	\$	113,124.50
257	26-0500.99	Electrical	Kidwell	\$	1,276,731.00	\$	1,129,990.00	\$	146,741.00		\$	113,124.50
263	26-0500.99	Electrical - Disconnect Existing Shop	Kidwell	\$	2,578.00	\$	2,578.00	\$	-			
265	26-0500.99	Electrical - Disconnect Existing Shop (Additional)	Kidwell	\$	5,434.66	\$	5,434.66	\$	-			
274	31 00 00	Earthwork		\$	374,858.00	\$	85,559.60	\$	289,298.40	23%	\$	-
275	31-1413.99	Site Prep	Morten Construction	\$	158,508.00	\$	83,209.60	\$	75,298.40			
276	31-1413.99	Elementary Building Demo	Morten Construction	\$	199,000.00	\$	-	\$	199,000.00			
277	31-1413.99	Erosion Control	Estimated Cost	\$	15,000.00	\$	-	\$	15,000.00			
278		Termite Control	Affordable Pest Control	\$	2,350.00	\$	2,350.00	\$	-			
280												

281	32 00 00	Exterior Improvements	Estimated Cost	\$	27,972.16	\$	6,875.00	\$	21,097.16	25%	\$	-
285	32-1723.99	Parking Lot Stripping		\$	7,500.00	\$	-	\$	7,500.00			
286		Fencing	Patriotic Builders	\$	20,472.16	\$	6,875.00	\$	13,597.16			
290												
291	33 00 00	Utilities		\$	10,000.00	\$	-	\$	10,000.00	0%	\$	-
292	33-0000.00	Site Utilities	included above in Plumbing	\$	-	\$	-	\$	-			
293	33-0000.00	Site Utilities - PIV and Misc	?	\$	10,000.00	\$	-	\$	10,000.00			
296	70 00 00	Misc		\$	-	\$	-	\$	-	#DIV/0!	\$	-
297												
298												
299			Net	\$	10,583,994.55	\$	9,330,520.93	\$	1,253,473.62		\$	496,273.08
			CO#1-overex,elevator,demo vestibule	\$	18,969.69	\$	20,715.35	\$	(1,745.66)		\$	-
			CO#2-fire marshal,fur out walls,band roof	\$	43,566.97	\$	-	\$	43,566.97			
302			Estimating Adjustment	\$	525,217.22	\$	70,660.97	\$	454,556.25		\$	12,141.00
303			Credit cost of 2nd Flr Corridor window	\$	(14,878.50)	\$	-	\$	(14,878.50)			
304			Owner Contingency	\$	50,000.00	\$	-	\$	50,000.00			
305			Contractors Fee	\$	212,025.02	\$	162,900.71	\$	49,124.31		\$	9,659.87
306			Subtotal	\$	11,418,894.95	\$	9,584,797.96	\$	1,834,096.99		\$	518,073.95
307			CM Bond Cost	\$	70,000.00	\$	68,382.00	\$	1,618.00			
			Total	\$	11,488,894.95	\$	9,653,179.96	\$	1,835,714.99		\$	518,073.95



Remit To:
 Cornhusker State Industries
 Accounts Receivable
 DCS Accounting
 PO Box 94661
 Lincoln, NE 68509-4661
 (402) 479-5781

INVOICE
 Page Number: 1 of 2
 Invoice Number: 1382496
 Invoice Date: 07/25/2023
 Sales Order: 283088 SO
 Account: 566838
 Customer PO: EMAIL
 Due Date: 08/24/23

BILLING ADDRESS:
 ELM CREEK HIGH SCHOOL
 230 CALKINS STREET
 ELM CREEK NE 68836-7650

SHIP TO:
 ELM CREEK HIGH SCHOOL
 230 CALKINS STREET
 ELM CREEK NE 68836-7650

Line #	Description	Item Number	Qty	UM	Unit Price	Extended Price
1.000	CUSTOM CREDENZA 92" DWG 22-053 BIRCH	42548-G-FR-999	1.00	EA	\$1,677.0000 Per EA	\$1,677.00
BIRCH STAIN: FRUITWOOD STSW3204 LAMINATE: S-PL 7288-58 GINGER ROOT MAPLE EDGE: BEVELED FLUTED BASE: BEVELD FLUTED GROMMET: TAN/PUTTY PULLS: S-AC-319 HERITAGE LOCKS: S-AC-384 OFFICE: TERAH'S						
2.000	CUSTOM DESK 1 PED DWG 22-033 BIRCH	42548-G-FR-999	1.00	EA	\$1,460.0000 Per EA	\$1,460.00
BIRCH DWG 22-033 STAIN: FRUITWOOD STSW3204 LAMINATE: GINGER ROOT MAPLE S-PL-7288-58 EDGE: BEVELED FLUTED BASE: BEVELED FLUTED PULLS: S-AC 319 HERITAGE LOCKS: S-AC384 GROMMET: TAN/PUTTY OFFICE: TERAH'S						
3.000	WS, ELEC, ADJ, RECT, 24X48 DEVELP L	42594-G-TB-TGBO-2448	1.00	EA	\$764.0000 Per EA	\$764.00
ADJ HEIGHT TABLE/DESK LAMINATE: GINGER ROOT MAPLE S-PL-7288 EDGE: SAND BASE: SILVER OFFICE: TERAH'S						
4.000	WALL CABINETS - 2 PIECES DWG 23-082 BIRCH	42548-G-FR-999	1.00	EA	\$972.0000 Per EA	\$972.00
BIRCH STAIN: FRUITWOOD SW3204 OFFICE: TERAH'S						
5.000	TABLE, CONF, BOAT, BRC 30X144X60, CUSTOM LAM/STAIN	42521-G-TB-445-144	1.00	EA	\$2,220.0000 Per EA	\$2,220.00
12' X 60" Conference Table LAMINATE: GINGER ROOT MAPLE (S-PL 7288-58) EDGE: BEVELED FLUTED STAIN: FRUITWOOD STSW3204 OFFICE: CONFERENCE ROOM ELEMENTARY						
6.000	CHR, NAVIGATOR, WO/ARMS BLACK FRAME	42506-G-CR-600	8.00	EA	\$256.0000 Per EA	\$2,048.00

PLEASE REFERENCE INVOICE NUMBER ON ALL PAYMENTS



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INVOICE

Page Number: 2 of 2
 Invoice Number: 1382496
 Invoice Date: 07/25/2023
 Sales Order: 283088 SO
 Account: 566838
 Customer PO: EMAIL
 Due Date: 08/24/23

BILLING ADDRESS:

ELM CREEK HIGH SCHOOL
 230 CALKINS STREET
 ELM CREEK NE 68836-7650

SHIP TO:

ELM CREEK HIGH SCHOOL
 230 CALKINS STREET
 ELM CREEK NE 68836-7650

Line #	Description	Item Number	Qty	UM	Unit Price	Extended Price
NAVIGATOR NO ARMS CARPET CASTERS FABRIC: MOMENTUM "CANTER" - INK S-UP-774 OFFICE: TERAH'S AND SECRETARY						
7.000	LR DESK W/WALL CAB - 3 PIECES DWG 22-048	42548-G-FR-999	1.00	EA	\$3,210.0000 Per EA	\$3,210.00
CUSTOM DESK BIRCH DWG 22-048 STAIN: FRUITWOOD STSW3204 LAMINATE: S-PL-7288-58 GINGER ROOT MAPLE EDGE: BEVELED FLUTED BASE: BEVELED FLUTED GROMMET: TAN/PUTTY PULLS: S-AC-319 HERITAGE LOCKS: S-AC-384 OFFICE: SCHOOL SECRETARY						
8.000	PASS THRU/ATHENS TABLE 36" OEI QUOTE 22LAM-12152022/C	42000-G-PTF-999	1.00	EA	\$516.0000 Per EA	\$516.00
OEI QUOTE 22LAM-12152022/C ATHENS ROUND TABLE 36" 4" COLUMN 24" BASE NORDIC POWDERCOAT 29"H LAMINATE:GINGER ROOT MAPLE - MATTE EDGE: MONTICELLO MAPLE EDGE CSI TO DELIVER						

Total Amount Invoiced: \$12,867.00

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 (402) 479-5781

INVOICE

Page Number: 1 of 3
 Invoice Number: 1382498
 Invoice Date: 07/25/2023
 Sales Order: 291535 SO
 Account: 566838
 Customer PO: DIRECT SHIP
 Due Date: 08/24/23

BILLING ADDRESS:

ELM CREEK HIGH SCHOOL
 230 CALKINS STREET
 ELM CREEK NE 68836-7650

SHIP TO:

ELM CREEK HIGH SCHOOL
 230 CALKINS STREET
 ELM CREEK NE 68836-7650

Line #	Description	Item Number	Qty	UM	Unit Price	Extended Price
1.000	ADJUSTABLE HEIGHT DESK OEI QUOTE: 23RJB-612311/C	42000-G-PTF-999	1.00	EA	\$222.0000 Per EA	\$222.00
	OEI QUOTE: 23RJB-612311/C IWDCL/A: ADJUSTABLE HEIGHT DESK 24" TO 30" CANITILEVER LEG: WARM GREY BASE BOOKBIN: TRANSLUCENT LAMINATE TOP AND EDGE: KENSINGTON MAPLE S-PL-10776-60 PAINTED BASES: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS					
1.001	ADJUSTABLE HEIGHT DESK OEI QUOTE: 23RJB-612311/C	42000-G-PTF-999	15.00	EA	\$222.0000 Per EA	\$3,330.00
	OEI QUOTE: 23RJB-612311/C IWDCL/A: ADJUSTABLE HEIGHT DESK 24" TO 30" CANITILEVER LEG: WARM GREY BASE BOOKBIN: TRANSLUCENT LAMINATE TOP AND EDGE: KENSINGTON MAPLE S-PL-10776-60 PAINTED BASES: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS					
1.002	ADJUSTABLE HEIGHT DESK OEI QUOTE: 23RJB-612311/C	42000-G-PTF-999	15.00	EA	\$222.0000 Per EA	\$3,330.00
	OEI QUOTE: 23RJB-612311/C IWDCL/A: ADJUSTABLE HEIGHT DESK 24" TO 30" CANITILEVER LEG: WARM GREY BASE BOOKBIN: TRANSLUCENT LAMINATE TOP AND EDGE: KENSINGTON MAPLE S-PL-10776-60 PAINTED BASES: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS					
1.003	ADJUSTABLE HEIGHT DESK OEI QUOTE: 23RJB-612311/C	42000-G-PTF-999	15.00	EA	\$222.0000 Per EA	\$3,330.00
	OEI QUOTE: 23RJB-612311/C IWDCL/A: ADJUSTABLE HEIGHT DESK 24" TO 30" CANITILEVER LEG: WARM GREY BASE BOOKBIN: TRANSLUCENT LAMINATE TOP AND EDGE: KENSINGTON MAPLE S-PL-10776-60 PAINTED BASES: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS					
1.004	ADJUSTABLE HEIGHT DESK	42000-G-PTF-999	15.00	EA	\$222.0000 Per EA	\$3,330.00

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INVOICE

Page Number: 2 of 3
 Invoice Number: 1382498
 Invoice Date: 07/25/2023
 Sales Order: 291535 SO
 Account: 566838
 Customer PO: DIRECT SHIP
 Due Date: 08/24/23

BILLING ADDRESS:

ELM CREEK HIGH SCHOOL
 230 CALKINS STREET
 ELM CREEK NE 68836-7650

SHIP TO:

ELM CREEK HIGH SCHOOL
 230 CALKINS STREET
 ELM CREEK NE 68836-7650

Line #	Description	Item Number	Qty	UM	Unit Price	Extended Price
	OEI QUOTE: 23RJB-612311/C OEI QUOTE: 23RJB-612311/C IWDCL/A: ADJUSTABLE HEIGHT DESK 24" TO 30" CANITILEVER LEG: WARM GREY BASE BOOKBIN: TRANSLUCENT LAMINATE TOP AND EDGE: KENSINGTON MAPLE S-PL-10776-60 PAINTED BASES: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS					
1.005	ADJUSTABLE HEIGHT DESK	42000-G-PTF-999	61.00	EA	\$222.0000 Per EA	\$13,542.00
	OEI QUOTE: 23RJB-612311/C OEI QUOTE: 23RJB-612311/C IWDCL/A: ADJUSTABLE HEIGHT DESK 24" TO 30" CANITILEVER LEG: WARM GREY BASE BOOKBIN: TRANSLUCENT LAMINATE TOP AND EDGE: KENSINGTON MAPLE S-PL-10776-60 PAINTED BASES: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS					
2.000	15" STUDENT CHAIR	42000-G-PTF-999	15.00	EA	\$91.0000 Per EA	\$1,365.00
	OEI QUOTE: 23RJB-612311/C OEI QUOTE: 23RBJ-612311/C 15" STUDENT CHAIR CANTILEVER LEG: WARM GREY POLY SEAT AND BACK: NORDIC BLUE PAINTED BASE: WARM GREY NYLON GLIDE **SHIPS DIRECT TO ELM CREEK SCHOOLS					
2.001	15" STUDENT CHAIR	42000-G-PTF-999	15.00	EA	\$91.0000 Per EA	\$1,365.00
	OEI QUOTE: 23RJB-612311/C OEI QUOTE: 23RBJ-612311/C 15" STUDENT CHAIR CANTILEVER LEG: WARM GREY POLY SEAT AND BACK: NORDIC BLUE PAINTED BASE: WARM GREY NYLON GLIDE **SHIPS DIRECT TO ELM CREEK SCHOOLS					
2.002	15" STUDENT CHAIR	42000-G-PTF-999	31.00	EA	\$91.0000 Per EA	\$2,821.00
	OEI QUOTE: 23RJB-612311/C OEI QUOTE: 23RBJ-612311/C 15" STUDENT CHAIR CANTILEVER LEG: WARM GREY POLY SEAT AND BACK: NORDIC BLUE PAINTED BASE: WARM GREY NYLON GLIDE **SHIPS DIRECT TO ELM CREEK SCHOOLS					

PLEASE REFERENCE INVOICE NUMBER ON ALL PAYMENTS



Remit To:
 Cornhusker State Industries
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 (402) 479-5781

INVOICE

Page Number: 3 of 3
 Invoice Number: 1382498
 Invoice Date: 07/25/2023
 Sales Order: 291535 SO
 Account: 566838
 Customer PO: DIRECT SHIP
 Due Date: 08/24/23

BILLING ADDRESS:

ELM CREEK HIGH SCHOOL
 230 CALKINS STREET
 ELM CREEK NE 68836-7650

SHIP TO:

ELM CREEK HIGH SCHOOL
 230 CALKINS STREET
 ELM CREEK NE 68836-7650

Line #	Description	Item Number	Qty	UM	Unit Price	Extended Price
2.003	15" STUDENT CHAIR OEI QUOTE: 23RJB-612311/C	42000-G-PTF-999	61.00	EA	\$91.0000 Per EA	\$5,551.00
OEI QUOTE: 23RBJ-612311/C 15" STUDENT CHAIR CANTILEVER LEG: WARM GREY POLY SEAT AND BACK: NORDIC BLUE PAINTED BASE: WARM GREY NYLON GLIDE **SHIPS DIRECT TO ELM CREEK SCHOOLS						
3.001	29" STUDENT DESK OEI QUOTE: 23RJB-612311/C	42000-G-PTF-999	15.00	EA	\$196.0000 Per EA	\$2,940.00
OEI QUOTE: 23RJB-612311/C 29INCH STUDENT DESK CANTILEVER LEG: WARM GREY BOOKBIN: TRANSLUCENT LAMINATE TOPS: KENSINGTON MAPLE S-PL-10776-60 PAINTED BASES: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS						
3.002	29" STUDENT DESK OEI QUOTE: 23RJB-612311/C	42000-G-PTF-999	12.00	EA	\$196.0000 Per EA	\$2,352.00
OEI QUOTE: 23RJB-612311/C 29INCH STUDENT DESK CANTILEVER LEG: WARM GREY BOOKBIN: TRANSLUCENT LAMINATE TOPS: KENSINGTON MAPLE S-PL-10776-60 PAINTED BASES: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS						
4.001	18" STUDENT CHAIR OEI QUOTE: 23RJB-612311/C	42000-G-PTF-999	15.00	EA	\$92.0000 Per EA	\$1,380.00
OEI QUOTE: RJB-612311/C 18" STUDENT CHAIR CANTILEVER LEG: WARM GREY POLY SEAT AND BACK: NORDIC BLUE PAINTED BASE: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS						

Total Amount Invoiced: \$44,858.00

PLEASE REFERENCE INVOICE NUMBER ON ALL PAYMENTS



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 Lincoln, NE 68509-4661
 (402) 479-5781

INVOICE

Page Number: 1 of 1
 Invoice Number: 1384348
 Invoice Date: 08/09/2023
 Sales Order: 291535 SO
 Account: 566838
 Customer PO: DIRECT SHIP
 Due Date: 09/08/23

BILLING ADDRESS:

ELM CREEK HIGH SCHOOL
 230 CALKINS STREET
 ELM CREEK NE 68836-7650

SHIP TO:

ELM CREEK HIGH SCHOOL
 230 CALKINS STREET
 ELM CREEK NE 68836-7650

Line #	Description	Item Number	Qty	UM	Unit Price	Extended Price
3.000	29" STUDENT DESK OEI QUOTE: 23RJB-612311/C	42000-G-PTF-999	107.00	EA	\$196.0000 Per EA	\$20,972.00
OEI QUOTE: 23RJB-612311/C 29INCH STUDENT DESK CANTILEVER LEG: WARM GREY BOOKBIN: TRANSLUCENT LAMINATE TOPS: KENSINGTON MAPLE S-PL-10776-60 PAINTED BASES: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS						
4.000	18" STUDENT CHAIR OEI QUOTE: 23RJB-612311/C	42000-G-PTF-999	92.00	EA	\$92.0000 Per EA	\$8,464.00
OEI QUOTE: RJB-612311/C 18" STUDENT CHAIR CANTILEVER LEG: WARM GREY POLY SEAT AND BACK: NORDIC BLUE PAINTED BASE: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS						
4.002	18" STUDENT CHAIR OEI QUOTE: 23RJB-612311/C	42000-G-PTF-999	15.00	EA	\$92.0000 Per EA	\$1,380.00
OEI QUOTE: RJB-612311/C 18" STUDENT CHAIR CANTILEVER LEG: WARM GREY POLY SEAT AND BACK: NORDIC BLUE PAINTED BASE: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS						
4.003	18" STUDENT CHAIR OEI QUOTE: 23RJB-612311/C	42000-G-PTF-999	12.00	EA	\$92.0000 Per EA	\$1,104.00
OEI QUOTE: RJB-612311/C 18" STUDENT CHAIR CANTILEVER LEG: WARM GREY POLY SEAT AND BACK: NORDIC BLUE PAINTED BASE: WARM GREY NYLON GLIDES **SHIPS DIRECT TO ELM CREEK SCHOOLS						
Total Amount Invoiced:						\$31,920.00

PLEASE REFERENCE INVOICE NUMBER ON ALL PAYMENTS



4503 E 47th Street S
 Wichita, KS 67210
 (316) 554-0725
 EIN 45-4983447

December 05, 2022
 Project No: 2252010.01
 Invoice No: 000000075117

Elm Creek Public Schools
 230 East Calkins Avenue
 Elm Creek, NE 68836

Project Manager: JAMES SORGENFREI

Invoice Amount: \$7,790.65

Project 2252010.01 Elm Creek Public Schools Addition
 Invoice sent to: bret.schroder@elmcreekschools.org

Professional Services from May 17, 2022 to November 1, 2022

 Billing Phase Field Services
 230 Concrete Technician

	Hours	Rate	Amount	
Concrete Technician	56.25	49.00	2,756.25	
Total Labor				\$2,756.25
Trip Charge				
	12.0 Trips @ 85.00		1,020.00	
Total Units				\$1,020.00
				Total this Task \$3,776.25

 250 Soil Technician

	Hours	Rate	Amount	
Soil Technician	27.75	49.00	1,359.75	
Total Labor				\$1,359.75
Trip Charge				
	6.0 Trips @ 85.00		510.00	
Total Units				\$510.00
				Total this Task \$1,869.75
				Total this Billing Phase \$5,646.00

 Billing Phase Laboratory Testing

All invoices are due upon receipt. A late charge of 1.5% will be added to any unpaid balances after 30 days.
 Remit payment to GSI Engineering, LLC 4503 E 47th Street S, Wichita, KS 67210

ASTM C39 Breaks (Cast by GSI)	56.0 Cylinders @ 15.00	840.00	
ASTM D4318 Atterberg Limit	1.0 Each @ 65.00	65.00	
ASTM D698 Proctor, Std,	1.0 Each @ 180.00	180.00	
Total Units			\$1,085.00
	Total this Billing Phase		\$1,085.00

Billing Phase	Project Services		
900	Report Preparation/Review		
	15% Field + Lab	1,009.65	
	Total Fees		\$1,009.65
		Total this Task	\$1,009.65

910	Project Setup		
Project Setup	1.0 Lump Sum @ 50.00	50.00	
	Total Units		\$50.00
		Total this Task	\$50.00
		Total this Billing Phase	\$1,059.65
		Total this Invoice	\$7,790.65



4503 E 47th Street S
 Wichita, KS 67210
 (316) 554-0725
 EIN 45-4983447

June 29, 2023
 Project No: 2252010.01
 Invoice No: 000000076489

Elm Creek Public Schools
 230 East Calkins Avenue
 Elm Creek, NE 68836

Project Manager: JAMES SORGENFREI

Invoice Amount: \$546.25

Project 2252010.01 Elm Creek Public Schools Addition

Invoice sent to: bret.schroder@elmcreekschools.org

Professional Services from May 01, 2023 to May 30, 2023

Billing Phase Field Services
 230 Concrete Technician

	Hours	Rate	Amount	
Concrete Technician	5.00	49.00	245.00	
Total Labor				\$245.00
Trip Charge	2.0 Trips @ 85.00		170.00	
Total Units				\$170.00
Report Fee	15.00 % of 415.00		62.25	
Total Fees				\$62.25
			Total this Task	\$477.25
			Total this Billing Phase	\$477.25

Billing Phase Laboratory Testing

ASTM C39 Breaks (Cast by GSI)	4.0 Cylinders @ 15.00		60.00	
Total Units				\$60.00
Report Fee	15.00 % of 60.00		9.00	
Total Fees				\$9.00

All invoices are due upon receipt. A late charge of 1.5% will be added to any unpaid balances after 30 days.

Remit payment to GSI Engineering, LLC, P.O. Box 735419, Chicago, IL 60673-5419

Project	2252010.01	Elm Creek Public Schools Addition	Invoice	000000076489
			Total this Billing Phase	\$69.00
			Total this Invoice	\$546.25

All invoices are due upon receipt. A late charge of 1.5% will be added to any unpaid balances after 30 days.
Remit payment to GSI Engineering, LLC, P.O. Box 735419, Chicago, IL 60673-5419

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional) ELM CREEK PUBLIC SCHOOLS P O BOX 490 ELM CREEK NE 68836
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		
or					
Employer identification number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 70%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-			
	-				

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLÉ accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



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Tom Moore
 Elm Creek Public Schools
 230 East Calkins Ave
 Elm Creek, NE 68836-0490

INVOICE

INVOICE DATE: 8/30/2023
 INVOICE NO: 5617
 BILLING THROUGH: 8/30/2023

2101 Elm Creek Public Schools Addition & Renovation

Managed By: Jacob M Sertich

DESCRIPTION	CONTRACT AMOUNT	% COMPLETE	BILLED TO DATE	PREVIOUSLY BILLED	CURRENT AMOUNT
2101 Elm Creek Public Schools Addition & Renovation	\$664,204.00	98.22	\$652,381.17	\$646,403.33	\$5,977.84
TOTAL	\$664,204.00		\$652,381.17	\$646,403.33	\$5,977.84

2101 ELM CREEK PUBLIC SCHOOLS ADDITION & RENOVATION - REIMB \$0.00

SUBTOTAL **\$5,977.84**

AMOUNT DUE THIS INVOICE **\$5,977.84**

This invoice is due upon receipt

ACCOUNT SUMMARY

BILLED TO DATE	PAID TO DATE	BALANCE DUE
\$654,490.80	\$648,512.96	\$5,977.84

We appreciate your business

ELM CREEK SCHOOL BOARD TREASURER'S REPORTS

FOR SEPTEMBER 11, 2023

AUGUST 2023 FINANCIALS

GENERAL FUND - ACCT NO. 137766

BALANCE AUGUST 1, 2023		\$	1,115,043.74
RECEIPTS			
	BUFFALO COUNTY - TAXES	\$	45,803.10
	Dawson County	\$	279.74
	ESU 10	\$	-
	GLATFELTER CLAIMS MGMT (VAN REPAIRS)	\$	1,628.27
	MIPS OVERPAYMENT FROM STATE	\$	(753.76)
	NCSA - REIMBURSEMENT REGISTRATION	\$	370.00
	PHELPS COUNTY	\$	25,110.56
	Preschool	\$	7,350.00
	STATE OF NEBRASKA - AID	\$	-
	TOTAL RECEIPTS	\$	79,787.91
AVAILABLE BALANCE		\$	1,194,831.65
DISBURSEMENTS:			
	BILLS PAID AUGUST 14, 2023	\$	320,847.99
	Payroll	\$	330,643.67
	USBANK - CREDIT CARD	\$	3,253.33
	BILL HANUS	\$	786.25
	NE CENT EQUIPMENT (LOST CHECK)	\$	907.35
	NE CENT EQUIPMENT (VOID CK #19189)	\$	(907.35)
	PRAIRIE HILLS CONSTRUCTION	\$	3,004.63
	SORINEX EXERCISE EQUIPMENT (WT ROOM)	\$	87,262.83
	STOP PAYMENT FEE	\$	15.00
	TOTAL DISBURSEMENTS	\$	745,813.70
	BALANCE AUGUST 31, 2023	\$	449,017.95

DEPRECIATION FUND - ACCT NO 14832

ACCT 14832	BALANCE AUGUST 1, 2023	\$	269,466.36
	INTEREST	\$	-
	BALANCE AUGUST 31, 2023	\$	269,466.36
CD 31722	BALANCE AUGUST 1, 2023	\$	506,705.17
	INTEREST	\$	-
	TRANSFER FROM GENERAL FUNDS	\$	-
	BALANCE AUGUST 31, 2023	\$	506,705.17
	DEPRECIATION BALANCE AUGUST 31, 2023	\$	776,171.53

ELM CREEK SCHOOL BOARD TREASURER'S REPORTS
FOR SEPTEMBER 11, 2023
AUGUST 2023 FINANCIALS

UNEMPLOYMENT CD #2232

BALANCE AUGUST 1, 2023	\$	11,489.78
INTEREST	\$	-
BALANCE AUGUST 31, 2023	\$	11,489.78

BUILDING FUND

BALANCE AUGUST 1, 2023	\$	182,749.83
BUFFALO COUNTY	\$	1,367.95
DAWSON COUNTY	\$	8.69
RECEIPTS - PHELPS COUNTY	\$	1,195.20
INTEREST	\$	312.88
BALANCE AUGUST 31, 2023	\$	185,634.55

BOND FUND (OPENED 01/01/2023)

BALANCE AUGUST 1, 2023	\$	446,539.74
RECEIPTS- BUFFALO	\$	5,864.56
RECEIPTS-DAWSON CO	\$	37.59
PHELPS COUNTY	\$	3,755.50
BALANCE AUGUST 31, 2023	\$	456,197.39

ELEM CONSTRUCTION (NLAF)

BALANCE AUGUST 1, 2023	\$	1,166.45
BD CONSTRUCTION	\$	-
DIV REINVESTMENT	\$	4.99
BALANCE AUGUST 31, 2023	\$	1,171.44

ELEM CONSTRUCTION (FIRSTIER)

BALANCE AUGUST 1, 2023	\$	3,372,159.21
INTEREST FOR AUGUST	\$	8,189.60
WILKINS ARCHITECTURE DESIGN	\$	(5,911.41)
BD CONSTRUCTION	\$	(404,410.47)
INTEREST TO SWEEP ACCOUNT	\$	(9,893.00)
BALANCE AUGUST 31, 2023	\$	2,960,133.93

SWEEP SAVINGS ACCOUNT

BALANCE AUGUST 1, 2023	\$	137,523.10
EARNED INTEREST ON ACCOUNT	\$	-
INTEREST TRANSFER FROM CONSTRUCTION ACCT	\$	9,893.00
BALANCE AUGUST 31, 2023	\$	147,416.10

ELM CREEK SCHOOL BOARD TREASURER'S REPORTS
 FOR SEPTEMBER 11, 2023
 AUGUST 2023 FINANCIALS

LUNCH FUND

BALANCE AUGUST 1, 2023 \$ 41,064.05

RECEIPTS

LUNCH SALES	\$	15,635.10
EFUND PAYMENTS	\$	977.16
Federal Reimbursement Breakfast	\$	-
Federal Reimbursement Lunch	\$	-
State Reimbursement Lunch	\$	-
State Reimbursement Breakfast	\$	-
TOTAL RECEIPTS	\$	16,612.26
		\$ 57,676.31

DISBURSEMENTS

Food/Groceries/Milk Etc.	\$	3,932.05
Supplies	\$	326.43
Miscellaneous (Reimbursements, Bank Fees)	\$	18.75
Payroll	\$	4,612.64
TOTAL DISBURSEMENTS	\$	8,889.87
 BALANCE AUGUST 31, 2023	 \$	 48,786.44

SEPTEMBER BILLS AS OF 9-7-23

BERNARD	\$	-
CASHWA	\$	16,624.78
FOSTERS	\$	282.93
HILAND (MILK)	\$	1,642.03
SEPTEMBER PAYROLL (ESTIMATE)	\$	5,500.00
US FOODS	\$	-
VILLAGE UNIFORM (TOWELS ETC)	\$	-
	\$	24,049.74

ELM CREEK SCHOOL BOARD TREASURER'S REPORTS
 FOR SEPTEMBER 11, 2023
 AUGUST 2023 FINANCIALS

ACTIVITY FUND (CURRENT CASH BALANCE SUMMARY)

	BALANCE AUGUST 1, 2023	\$	58,433.43
RECEIPTS	ATHLETICS & ACTIVITIES	\$	12,927.38
	CLUB & CLASS ACCOUNTS	\$	2,426.48
	DISTRICT ACTIVITIES	\$	6,009.09
	FUNDRAISING	\$	5,928.59
	DONATIONS (WR MATS, GREENHOUSE-FFA)	\$	26,908.88
	TRANSFER FROM GENERAL	\$	-
	TOTAL RECEIPTS	\$	54,200.42
EXPENSES	ATHLETICS & ACTIVITIES	\$	14,348.12
	CLUB & CLASS ACCOUNTS	\$	4,881.92
	DISTRICT ACTIVITIES	\$	8,830.59
	FUNDRAISING	\$	-
	TOTAL EXPENSES	\$	28,060.63
	BALANCE AUGUST 31, 2023	\$	84,573.22

Cash Flow Report

School District #9

Page: 1

09/08/23

Processing Month

08/2023

User ID: LKJ

FUND NI Account		BEGINNING CASH	REVENUES	EXPENSES	ENDING CASH
01	GENERAL FUND	531,672.21	5,201,244.10	(5,283,898.36)	449,017.95
02	DEPRECIATION	305,890.55	159.81	(36,584.00)	269,466.36
02	DEPRECIATION CD	500,000.00	6,705.17	-	506,705.17
03	EMPLOYEE BENEFIT	11,435.23	54.55	-	11,489.78
05	ACTIVITY FUND	42,623.01	389,561.73	(347,611.52)	84,573.22
06	NUTRITION FUND	50,136.37	217,905.96	(219,255.89)	48,786.44
07	BOND FUND	371,118.16	880,385.90	(795,306.67)	456,197.39
08	BUILDING FUND	205,163.26	187,853.29	(207,382.00)	185,634.55
08	EL BLDG FUND-NLAF	1,310,786.65	19,907.52	(1,329,522.73)	1,171.44
08	EL BLDG FUND-FIRSTIER	9,000,000.00	155,578.18	(6,195,444.25)	2,960,133.93
08	EL SWEEP ACCT (INTEREST)	-	147,416.10	-	147,416.10
		12,328,825.44	7,206,772.31	(14,415,005.42)	5,120,592.33

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. Violation of this policy 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: _____

5003

Admission of Part-Time Students

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

Application for Enrollment. The parent or guardian of an exempt school student who is of appropriate age to attend school, is a resident of the school district, has not graduated from high school, and has not received a graduate equivalency diploma must meet all of the district's admission requirements and file an application for enrollment on forms provided by the school district by the first day of school of the year of enrollment. For second semester high school courses, the application must be filed by first day of school of the second semester. For students who move into the district mid-semester, the application must be filed within 20 days of moving into the district. The administration shall review the application, determine whether to approve or deny it, notify the parent or guardian, and schedule enrollment at an educationally appropriate time in the building or attendance center of the administration's choice. Enrollment does not carry over from one school year to the next, and the parent or guardian of an exempt school student must apply for enrollment each school year.

Limitations Based on Resources. The enrollment of exempt school students is subject to limitations established by the district for grades, classes, courses, and programs based on the limited resources available to the school district. Full-time students shall be given priority for enrollment in grades, classes, courses, and programs.

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

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

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

Extracurricular Sports and Activities. Students who are enrolled in a private, denominational or parochial school may not participate in extracurricular sports and activities sponsored by the public school district if they participate in extracurricular sports and activities offered by the private, denominational or parochial school. Exempt school students may participate in extracurricular sports and activities if they are enrolled in at least 20 credit hours per semester, **with at least 5 credit hours of enrollment in the public school district.** All part-time students must also meet all other eligibility requirements set by the board, administration and coach/sponsor prior to participating and for continued participation in the sport or activity. This includes all eligibility and other requirements of the Nebraska School Activities Association and any other governing bodies for the activity.

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

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

Adopted on: _____

Revised on: _____

Reviewed on: _____

5004 Option Enrollment

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

1. Definitions

- a. Option Student Defined.** Option student shall mean a nonresident student who has chosen to attend the school district under the provisions of the option enrollment program.
- b. Resident School District Defined.** Resident school district shall mean the school district in which a student resides or in which the student is admitted as a resident of the school district pursuant to state law.
- c. Option School District Defined.** Option school district shall mean the school district that a student chooses to attend other than his or her resident school district.

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

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

4. Standards for Acceptance or Rejection of Option Students.

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

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

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

Capacity for grade levels are set at:
Kindergarten through 5th grade
6th through 12th grade

- i. students with brothers or sisters attending the school district, either as resident students or as option students, are exempt from numeric capacity limits but are subject to guidelines in section 4. d of this policy;
- ii. Current employees' children are exempt from numeric capacity limits but are subject to guidelines in section 4. d of this policy.

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

- d. Other Standards for Acceptance or Rejection of Option Enrollment Applications.** In addition to the numeric and programmatic capacity standards outlined above, the school

district shall not accept an option student when acceptance of the student:

- i. Would increase the operating costs of the school district, such as by requiring the hiring of new staff or contracting with outside entities to provide services to the student;
- ii. Would require the procurement of new equipment, technology, or furnishings;
- iii. Would cause or require the rearrangement of caseloads for staff and contracted professionals;
- iv. Is reasonably deemed by appropriate school staff to pose a potential risk to the health or safety of students or staff;
- v. May pose a risk of adversely affecting the quality of educational services being provided to resident students, as determined by appropriate school staff.

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

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

- i. students with brothers or sisters attending the school district, either as resident students or as option students, shall be granted first priority;
- ii. thereafter, option students shall be accepted into such program, class, grade level or school building in the order in which written applications were received by the school district.

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

5. False or Misleading Option Applications. If, prior to the student's attendance as an option student, the school district discovers that a

previously accepted option application contained false or substantively misleading information, the option application will be rejected.

- 6. Academic Credits and Graduation.** The school district shall accept credits toward graduation that were awarded by another school district, and shall award a diploma to an option student if the student meets the graduation requirements of the school district.
- 7. Information Regarding Schools, Programs, Policies and Procedures.** The school district, its officers and employees, shall make information about the school district and its schools, programs, policies and procedures available to all interested people.
- 8. Procedure for Students Optioning Into or Out of the School District.**
 - a.** The parent or legal guardian of any student desiring to option into or out of the school district shall submit a proper and timely application to the board of education and the other affected school district for enrollment during the following and subsequent school years. Any application requiring the approval of the school district shall be deemed submitted when the application is actually received in the school district's business office.
 - b.** On or before April 1st, the school district shall notify the parent or legal guardian of any student who has submitted an application to option into the school district and the resident school district, in writing, whether the application is accepted or rejected. If an application is rejected, the reason for such rejection shall be stated in the notification. This written notice shall be sent via certified mail to the address listed on the option application.
- 9. Late Applications and Requests for Release**
 - a.** The board of education may refuse a request of a student seeking to option out of the school district when the option application is submitted after March 15th under the following conditions:
 - i.** When the district has already entered into contracts with teaching staff for the following school year;
 - ii.** When the district has already contracted for the performance of specific services for the student;

- iii. When the release of the student would have a negative financial impact or loss of revenue for the district.
- b. The board of education will approve late applications to option into the district under the following conditions:
 - i. When the resident district has released the student;
 - ii. When the student's late enrollment into the district meets the standards for acceptance or rejection of option students contained elsewhere in this policy;

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

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

- a. A student does not need to be released from his/her resident district under the following circumstances:
 - i. When the student has relocated to a different resident school district after February 1
 - ii. When a student's option school district merges with another district effective after February 1
- b. The school district shall accept or reject an application from a student under this paragraph using the criteria set forth in this policy and will accept or reject the application within forty-five days.

11. Cancellation of Option.

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

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

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

12. Authority of Superintendent.

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

Adopted on: _____

Revised on: _____

Reviewed on: _____

6038 Artificial Intelligence

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

The board recognizes that among other resources, when properly used, AI Tools may provide valuable source information to students and teachers in relation to the district’s academic curriculum and assignments. Student use of AI Tools should focus on using such tools as a resource and for background material, rather than using the AI Tools to complete the assignment. Therefore, AI Tools may only be used by students in accordance with the following requirements:

1. Unless an individual teacher affirmatively communicates to students that AI Tools may be used for a specific assignment, then AI Tools may not be used. Individual teachers will decide for each individual assignment the extent to which students may use AI Tools for such assignment. Teachers are encouraged to make such a decision in advance of students being given the individual assignment in question.
2. Teachers will communicate to all students responsible for completing an assignment the extent to which such students may use AI Tools in connection with such assignment. Teachers will endeavor to include in such communications examples of permissible and impermissible uses of AI Tools.
3. If a student uses any AI Tools in connection with a school assignment, the student must comply with the following:
 - a. The student must explicitly disclose to the teacher in writing that the student used an AI Tool and the specific AI Tool used.
 - b. In any student work (whether hard copy, electronic, digital, or otherwise), the student shall give proper attribution to the AI Tool(s) used to the same extent that students are expected to give proper attribution to other sources of information such as books, texts, encyclopedias, secondary sources, and other traditional media. Such attribution may include, but is not

necessarily limited to, accurate quotations, citations, footnotes, endnotes, and/or bibliography entries.

- c. In no instance may the output from one or more AI Tools be copied and placed within a student's work as if the student wrote such section himself or herself. For example and not limitation, students may not outsource the organization or the writing of any written work to any AI Tool.
4. A student's failure to meet the requirements stated in this policy will constitute a violation of the district's prohibitions against cheating plagiarism and/or academic dishonesty, including but not necessarily limited to such prohibitions stated in the Student Handbook, which violation will subject the student to discipline up to and including expulsion.
5. The student requirements stated above are the minimum requirements for any student assignment. An individual teacher may impose more stringent requirements for any specific academic assignment or coursework.

Adopted on: _____

Revised on: _____

Reviewed on: _____

Grade	Enrollment	Option	
PK	40	0	
K	23	1	
1	32	9	
2	30	3	
3	25	7	
4	30	2	
5	23	4	
6	22	5	
7	30	6	
8	28	7	
9	34	7	
10	20	6	\$241, 150 in Net
11	19	4	
12	25	5	
K-12	341	66	19%

option payments

POLICY 3059: AUDIO AND VIDEO RECORDING (RELOCATION OF POLICY 5063)

Now that most middle-high school students, staff members, parents, and patrons have smartphones and other devices, it was time to revisit this policy. While this certainly does not address all technology-based conduct, we have made a few changes that apply to more than just students. This is why it will be relocated into the 3000 series.

For example, previously the policy did not prohibit staff from making secret recordings. We made that change.

We also updated the security camera footage section and made a few other tweaks to better align the policy to school practices.

These changes are not required but are highly recommended. Relocation is required even if you don't amend the policy for ease of tracking future changes.

REVISION OF POLICY 5004: OPTION ENROLLMENT

LB 705 made three substantive changes to the option enrollment laws.

1. Special education capacity determinations must and may only be determined on a case-by-case basis. If an option application indicates that a student has an individualized education plan (IEP) or has been diagnosed with a disability, the application must be evaluated by the director of special education services or the director's designee who shall determine if the school district and the appropriate class, grade level, or school building has the capacity to provide the applicant the appropriate services and accommodations.
2. If the school board wishes to declare a program, class, or school unavailable for the following school year, the board must pass a resolution with such a declaration **prior to October 15th** of the previous school year.
3. Schools must annually establish, publish, and report the capacity for each school building under the district's control according to procedures, criteria, and deadlines established by the Nebraska Department of Education

NEW POLICY 6038: Artificial Intelligence

This is an optional policy. We have received questions from several clients about a board policy on the extent to which students may permissibly use artificial intelligence tools "AI Tools" (such as ChaptGPT and other chatbots) in connection with school assignments. This policy lays out (1) the board's approval of using AI Tools in connection with academic assignments, and (2) details the minimum requirements and expectations for such use.

Under this policy, teachers are responsible for determining the extent to which a student may permissibly use AI Tools in connection with any specific assignment and the policy imposes certain minimum requirements that students using such tools must meet (including disclosure and proper attribution). Please note that the criteria laid out in this policy is not in response to legal requirements. Rather, this policy provides a practical framework for your teaching staff to consider whether and how AI Tools can and should be used in connection with school assignments. The policy also clarifies that student use of AI Tools should be consistent with expectations of academic honesty when using other sources of information. If the board is inclined to adopt this policy (or a version of it), we strongly encourage the board to consult with the administration (who may work with the teaching staff) to ensure that the framework and expectations are consistent with the teaching practices.

REVISION OF POLICY 5003: ADMISSION OF PART-TIME STUDENTS

LB 705 (Sec. 75) will amend Nebraska's part-time enrollment statute, section 79-2,136. Prior to the amendments, the statute contained only one section and generally deferred to school board policy for most part-time enrollment considerations. LB 705 contains some new requirements for the admission of part-time students.

First, the statute creates an ambiguity regarding which classes a part-time student can take. LB 705 added a clause into the original statute, which now reads: "Each school board shall allow the part-time enrollment of students, *for all courses selected by the students...*" We know many schools limit the classes available to part-time students, in addition to limitations based on class sizes and things like that. It is unclear whether the Unicameral intended the new clause to mean students can select *any* courses they want, or if they intended that to mean any courses offered to part-time students but not necessarily all courses they might be eligible to take if they were full-time students. We left the general restrictions based on class sizes and resources intact but remained silent on strict class availability for part-time students (e.g., only essential courses or only specials) giving each school the opportunity to decide whether they want to make all courses available or continue to limit courses a part-time student can take even if you have capacity.

Second, LB 705 requires school boards to establish policies and procedures relating to participation in extracurricular activities. It requires schools to permit part-time students to participate in extracurriculars "subject to the same requirements, conditions, and procedures" as your full-time students. This means they must comply with all academic, behavioral, and other eligibility rules established by the school, including your student code of conduct. We've also specified that this includes being eligible for NSAA participation, or eligible based on the governing body of any activity not subject to NSAA rules.

The statute has two specific limitations. Current NSAA rules require students to be enrolled in at least 20 credit hours, 10 of which must come from the public school. The statute changes now state that part-time students must be allowed to participate if they are enrolled in 5 credit hours in the public school. This change will reduce the public school enrollment requirement from 10 to 5 hours, and we anticipate the NSAA will make any changes necessary on its end to allow schools to comply with this statute. The statute also prohibits schools from giving a preference in team selection to full-time students over part-time students.

As for transportation, the statute does not require schools to provide transportation for school attendance purposes, but it does require schools to provide extracurricular transportation or mileage to a part-time student on the same terms as you provide extracurricular transportation to your full-time students. For example, if you drive a bus from the school parking lot to away contests or off-site practices, the part-time student gets to ride the bus to those events. The part-time student would be responsible for getting himself or herself to the designated pick-up point.

Finally, this change also raises a timing issue. Schools will have their policies and handbooks updated to start the year, but these requirements do not go into effect until approximately September 10, 2023. This begs the question of whether a student is subject to the various credit hour and other requirements at the beginning of the fall season, or only after the law becomes effective. To avoid having to do mid-year changes to enrollment, handbooks, and policies, our recommendation is to begin applying the new requirements with the start of fall seasons, assuming the NSAA will provide flexibility for the flex time between the start of fall seasons and the effective date of the new requirements.

3001 Budget and Property Tax Request

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

BUDGET PROCEDURES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

allowed by law.

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

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

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

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

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

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

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

Adopted on: _____

Revised on: _____

Reviewed on: _____

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

I. Applicability of the Policy

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

The District will also comply with the requirements of the public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106) when the contemplated expenditure for the complete project exceeds \$109,000, the Political Subdivisions Construction Alternatives Act (NEB. REV. STAT. §§ 13-2901 through 13-2914), energy financing contracts (NEB. REV. STAT. §§ 66-1062 through 66-1066), other applicable state laws, and the board's general policy on Bidding for Construction and Related Projects. In addition, all procurement and construction shall comply with the rules and requirements of 2 CFR part 200.317 through 200.326 and 34 CFR sections 75.601 through 75.615. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

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

- A. A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
- B. A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.
- C. A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with

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

III. Construction Projects with an Anticipated Cost of Under \$250,000

A. Methods of Bidding/Soliciting Quotations or Estimates

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

1. Construction with an Anticipated Cost of up to \$10,000 (Micro-Purchases)

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

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

2. Construction with an Anticipated Cost of between \$10,000 and \$250,000 (Small Purchase Procedures)

For construction projects subject to this policy, small purchases are purchases that, in the aggregate amount, is more than \$10,000 and less than \$250,000 annually. For small purchases, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts.

B. Construction Projects with an estimated cost of between \$109,000 and \$249,999 will be made pursuant to the District's Policy on Bid Letting and Contracts.

Pursuant to Nebraska law, construction projects which have an anticipated aggregate cost of \$109,000 or more are subject to state public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106). The board will follow its standard policy on bid letting and contracts for construction projects financed with federal funds which have an anticipated aggregate cost of between \$109,000 and \$250,000.

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

A. Sealed Bids: All constructions projects subject to this policy with an anticipated cost of \$250,000 or more will be publicly solicited using the sealed bid method

1. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised;
2. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
3. Sealed bids will be publicly opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.
4. The contract will be awarded to the lowest responsive and responsible bidder.
 - a) Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest.
 - b) Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.
 - c) Any or all bids may be rejected if there is a sound documented reason.
5. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on

the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.

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

B. Advertising for Bids.

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

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

C. Bid Documents

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

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

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

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

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

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

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

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

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

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

V. Other Contract Matters.

A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards. This includes a "Buy American" provision that provides that as appropriate and to the extent consistent with law, the District and contractor should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of the Buy American provision must be included in all subawards including all contracts and purchase orders for work or products under this award.

B. Contracting with Certain Vendors

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

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

C. Full and Open Competition

The district's procurement transactions will be conducted in a manner

providing full and open competition consistent with 2 C.F.R §200.319.

D. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

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

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

E. Settlements of Issues Arising Out of Contract

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

F. Record Keeping

1. Record Retention

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

significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding construction projects for a minimum of five (5) years after the sale or demolition of the building. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.
 - c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.
2. Maintenance of Construction Records for Projects Financed with Federal Funds
- a) The District must maintain records sufficient to detail the history of all construction projects financed with federal funds. These records will include, but are not necessarily limited to the following: rationale for the method of construction, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
 - b) Retention of construction records shall be in accordance with applicable law and Board policy.

VI. Conflict of Interest and Code of Conduct

- A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.
- B. Contracts covered by this policy are subject to the following additional provisions.
 - 1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.
 - 2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
 - 3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

C. Favors and Gifts

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, with the limited exception of unsolicited items of nominal value.

D. Enforcement

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

VII. Financial Management

A. Identification.

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

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

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

E. Budget Control

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

F. Payment Methods

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

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

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

G. Allowability of Costs

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

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

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

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

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

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

income.

I. Cost Sharing or Matching

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

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

J. Documentation of Personnel Expenses

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

VIII. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

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

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

C. Record Keeping

1. Record Retention

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

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

c) Records will be destroyed in compliance with Schedule

10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Procurement Records

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

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

D. Privacy

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

Adopted on: _____

Revised on: _____

Reviewed on: _____

3004.1
Fiscal Management for Purchasing and Procurement Using Federal Funds

I. Applicability of Policy

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

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

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

II. Procurement System

The District maintains the following purchasing procedures.

A. Responsibility for Purchasing

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

B. Methods of Purchasing

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

1. Purchases up to \$10,000 (Micro-Purchases)

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

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

2. Purchases between \$10,000 and \$250,000 (Small Purchase Procedures)

Small purchases are purchases that, in the aggregate amount, is more than \$10,000 and less than \$250,000 annually. For small purchases, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts, which can be found earlier in this subsection.

3. Purchases Over \$250,000

a) Sealed Bids (Formal Advertising)

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement.

b) Contract/Price Analysis

The District performs a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.

4. Noncompetitive Proposals (Sole Sourcing)

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
 - 1) The item is available only from a single source;
 - 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - 3) The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
 - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

5. Competitive Proposals.

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

- 1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - 2) Proposals must be solicited from an adequate number of qualified sources; and
 - 3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
- b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.
- c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

C. Use of Purchase (Debit & Credit) Cards

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

D. Federal Procurement System Standards

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

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

E. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

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

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

F. Settlements of Issues Arising Out of Procurements

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

III. Conflict of Interest and Code of Conduct

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

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

1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.
2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

C. Favors and Gifts

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

D. Enforcement

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

IV. Property Management Systems

A. Property Classifications

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000.

2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.
3. Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
 - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
 - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

B. Inventory Procedure

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

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

C. Inventory Records

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

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

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

D. Physical Inventory

1. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
2. The Superintendent or his/her designee will ensure that the physical inventory is performed. The physical inventory will generally occur during the months of June or July, but may be conducted during other time periods with the approval of the superintendent.

E. Maintenance

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

F. Lost or Stolen Items

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

G. Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be

supported by the federal award, and the District will not encumber the property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

H. Disposal of Equipment

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

If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency.

I. Equipment and Capital Expenditures

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

J. Depreciation

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

V. Financial Management

A. Identification

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

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

E. Budget Control

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

F. Payment Methods

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

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

G. Allowability of Costs

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

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

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

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

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

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

I. Cost Sharing or Matching

For all Federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be

accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

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

J. Documentation of Personnel Expenses

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

VI. Written Compensation Policies

A. Time and Effort Standards

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required "match" in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into official records;
- (3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;

- (5) Comply with the established accounting policies and practices of the District and
- (6) Support the distribution of the employee's salary or wages among specific activities or costs objectives.

B. Time and Effort Procedures

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

C. Fringe Benefits

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

D. Leave

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

E. Unexpected or Extraordinary Circumstances

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

F. Documentation for Personnel Expenses

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

VII. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

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

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

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

C. Record Keeping

1. Record Retention

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.
- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records

Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

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

2. Maintenance of Procurement Records

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

D. Privacy

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

Adopted on: _____

Revised on: _____

Reviewed on: _____

3033

Lending Textbooks to Children Enrolled in Private Schools

Through June 30, 2024, the school district shall make textbooks available to private school children who reside within the district or are otherwise entitled to borrow them pursuant to statute and 92 Nebraska Administrative Code, section 4. The district is obligated to purchase and lend textbooks only to the extent that the Legislature appropriates funds to the Nebraska Department of Education to be distributed for this purpose. As used in this policy, "textbooks" shall have the definition adopted by the Nebraska State Board of Education in Rule 4.

The district shall make a request for funds by filing an application on the form prescribed by the Department of Education no later than February 15th prior to the school year for which the application is made. The application shall include: the number of applications received; the number of textbooks requested; the number of textbooks needed to be purchased to fill the requests; the purchase price of the textbooks needed to be purchased which may include up to 5% of the cost to defray administrative expense; the title, purchase price, and number requested of each textbook including any shipping or handling charges; and if applicable the amount of carryover funds remaining from the previous year, amount of funds on hand from sale of unused textbooks, and amount of funds on hand from reimbursements for damaged textbook.

Textbooks which have not been requested for three consecutive years may be classified as unused and disposed of by sale or otherwise.

On or before November 15th, the district shall prepare a list of textbooks that are designated for use in the district during the current year and a list of new textbooks designated for use the following school year. The lists shall be kept current and in a place where they may be viewed during regular business hours. The district shall maintain a separate inventory of textbooks purchased for the use of private school children residing in the district.

Any parent or legal guardian who wishes to borrow textbooks shall submit an application on the form prescribed by the Department of Education to the district's administration offices on or before January 15th prior to the school year for which the application is made. The district shall maintain a supply of blank application forms and receipt forms. It shall keep the forms that have been signed by parents and guardians in a separate file for at least 5 years. It shall notify the parents and guardians at least 10 days prior to the start of

school when and where the textbooks will be available. It shall make textbooks available to parents or guardians on or before August 15th. If the number of textbooks for a particular subject or grade level is insufficient to fill all of the requests, the textbooks shall be distributed to parents and guardians based on a random drawing.

Parents and guardians shall sign a receipt on the form prescribed by the Department of Education when they pick up the textbooks and shall return the textbooks that can be returned no later than 15 days after the district's last day of class. The district shall assess the returned textbooks for damage beyond normal wear and tear. The parent or guardian who signed the receipt is responsible for paying the reasonable cost of the repair or replacement of any book that is damaged, lost, stolen, or not returned.

The school district shall limit the loan each year to ten textbooks per student for students in grades K-6 and to eight textbooks per student for students in grades 7-12.

This policy shall terminate July 1, 2024.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3036 Purchasing (Credit) Card Program

The board approves the use of a purchasing card (credit card) program for the purchase of goods and services for and on behalf of the school district. The board will determine the type of purchasing card or cards to be used in the program and may contract with a third-party provider as provided by law.

Authorized Purchases. Authorized users have standing authority to use the purchasing card to charge actual, necessary, and reasonable travel expenses, and ~~[insert other standing authorized expenditures].~~ ~~Otherwise, the purchasing~~ card may only be used to purchase goods and services approved by the board or the superintendent or designee. The maximum amount that may be charged in a single day is ~~\$300~~~~[insert amount]~~.

Unauthorized Purchases. In no event shall the purchasing card be used for personal purchases, purchases that are not school related, alcohol purchases, or purchases that are not allowed by law. Such unauthorized use shall result in discipline, up to and including the end of employment. Individuals who make unauthorized purchases shall reimburse the district for the expense within ten days of the purchase or the discovery of the unauthorized purchase, whichever occurs first.

Authorized Users. Individuals holding the following titles may be assigned an individual purchasing card: Superintendent.
_____. The board may take action at any meeting to authorize additional users or to revoke or suspend user privileges. Such action shall be recorded in the minutes. The school may also maintain a purchasing card in the name of the school district. School district employees may purchase school related goods and services with the school district credit card only with authorization from the superintendent.

Documentation. Employees seeking reimbursement for a purchasing card purchase must submit an itemized receipt **and** a purchasing card receipt to the school district. The itemized receipt must include the name of the business, contact information, the date, a description of each item sufficient to give the board reasonable notice of the item purchased, and the price. **A non-itemized credit card receipt alone is not sufficient.** Designated school personnel shall maintain the documentation for at least **7 years** or as otherwise required by Schedule 10 – Local School Districts or Schedule 24 – Local Agencies (General Records) maintained by the Nebraska Records Management Division. Employees must maintain copies of any documentation submitted to the school district.

Suspension or Termination of Privileges. The board or the superintendent (or his or her designee) (1) ***shall*** temporarily or permanently suspend the purchasing card privileges of any individual that does not submit an itemized receipt for each purchasing card purchase, and (2) ***may*** temporarily or permanently suspend the purchasing card privileges of any individual for any other reason. The individual's purchasing card account must be immediately closed and he or she must return the purchasing card to the superintendent or board. Purchases that are not accompanied by the required documentation shall be considered unauthorized, and the individual making the purchase must reimburse the district within 10 days of the purchase or the discovery of the non-itemized purchase, whichever occurs first.

Reward Points or Rebates. Any reward points, rebates, or other benefits received from the third-party purchasing card company are and shall remain the property of the school district.

Purchase Review Procedures. The superintendent, or his or her designee, and the business manager will conduct independent reviews of credit card expenses, or a sample thereof, on a monthlyn as-needed basis. Any unlawful or unauthorized expenditure or other discrepancy will be brought to the attention of the offending employee, if any, and the board. The superintendent or his or her designee will provide the board at each regular meeting with the documentation submitted pursuant to this policy or a summary of that documentation with a description of each item sufficient to give the board reasonable notice of the items purchased. Any unlawful or unauthorized purchase must be addressed as provided in this policy or as otherwise allowed by law.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4003 Drug Policy Regarding Drivers

Policy Statement. Drivers for the school district must be free from drug and alcohol abuse, and the use of illegal drugs or improper use of alcohol is prohibited. The overall goal of drug and alcohol testing is to insure a drug-free and alcohol-free transportation environment, and to reduce accidents, injuries and fatalities.

Designated Contact. The school district has designated superintendent of schools as the individual any driver may contact with questions about this policy or the school district's drug testing program and procedures for drivers. This individual further maintains and will provide drivers informational materials concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or a controlled substances problem (the driver's or a co-worker's); and available methods of intervening when an alcohol or controlled substances problem is suspected, including confrontation, referral to any employee assistance program and/or referral to management.

The superintendent of schools may be contacted at the schools district's central office.

Covered Drivers. Any person who operates a commercial motor vehicle on behalf of the school district is covered by this policy and the school district's drug testing program and procedures for drivers. All covered drivers must provide the school district a signed statement certifying that he or she has received a copy of this policy and related materials.

Covered Workday. A driver is required to comply with this policy and the terms of the school district's drug testing program and procedures for drivers at all times they are assigned, or may be assigned, to perform safety-sensitive functions. This includes all time from the time a driver begins to work or is required to be in readiness to work until the time he/she is relieved from work and all responsibility for performing work. Safety-sensitive functions include: (1) all time at a school district facility or property, contractor facility or property, or on any public property, waiting to be dispatched, unless the driver has been relieved from duty by the school district; (2) all time inspecting equipment as required by state or federal law or regulation and any and all other time inspecting, servicing, or conditioning any commercial motor vehicle; (3) all time spent at the driving controls of a commercial motor vehicle in operation; (4) all time, other than driving time, in or upon any commercial motor vehicle; (5) all time loading or unloading a vehicle, supervising, or assisting in the loading or unloading, attending a vehicle being loaded or

unloaded, remaining in readiness to operate the vehicle, or in giving or receiving receipts for shipments loaded or unloaded; and (6) all time repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle.

Prohibited Conduct. No driver shall: (1) report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater; (2) use alcohol while performing safety-sensitive functions; (3) perform safety-sensitive functions within four hours after using alcohol; or (4) refuse to submit to a pre-employment controlled substance, a post-accident alcohol or controlled substance test, a random alcohol or controlled substances test, a reasonable suspicion alcohol or controlled substance test, a return-to-duty alcohol or controlled substances test, or a follow-up alcohol or controlled substance test required under state or federal law or this policy. No driver required to take a post-accident alcohol test shall use alcohol for eight hours following the accident, or until he/she undergoes a post-accident alcohol test, whichever occurs first.

No driver shall: (1) report for duty or remain on duty requiring the performance of safety sensitive functions when the driver uses any drug or substance identified in 31 CFR 1308.11 Schedule 1; (2) report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any non-Schedule I drug or substance that is identified in the other Schedules in 21 CFR part 1308 except when the use is pursuant to the instructions of a licensed medical practitioner who is familiar with the driver's medical history and has advised the driver that the substance will not adversely affect the driver's ability to safely operate a commercial motor vehicle; or (3) report for duty, remain on duty or perform a safety-sensitive function, if the driver tests positive or has adulterated or substituted a test specimen for controlled substances.

Types of Testing. Pursuant to regulations promulgated by the Department of Transportation (DOT), the district has implemented four types of testing: (1) pre-employment testing, (2) reasonable cause testing, (3) post-accident testing and (4) random testing.

Refusal to Submit to Testing. A driver shall not refuse to submit to testing. A driver will be considered to have refused to submit to testing if the driver fails to provide a sample or specimen necessary for testing upon a lawful request, consistent with the required testing protocols. The refusal to submit to the testing used by the district will be grounds for refusal to hire driver applicants and to terminate the employment of existing drivers.

Consequences for Violations. Any driver who becomes unqualified on the basis of violation of the terms of this policy will be subject to disciplinary action

which may include termination of the driver's employment, and shall include the immediate removal from safety-sensitive functions in compliance with federal law. No driver tested pursuant to this policy and the school district's drug testing program and procedures who is found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform or continue to perform safety-sensitive functions until the start of the driver's next regularly scheduled duty period, but not less than 24 hours following administration of the test.

Return to Duty Process. A driver who has violated this policy or the school district drug testing program and procedures cannot again perform any safety-sensitive functions until and unless the employee completes the return-to-duty process, including the substance-abuse professional's (SAP) evaluation, referral, and recommended education or treatment. The school district will provide employees the relevant contact information for available and acceptable SAPs as necessary, but the school district is not required under the law to provide a SAP evaluation or any subsequent recommended education or treatment for a driver. Any driver completing the return-to-duty process must complete a return-to-duty test and test negatively.

Disqualification. Any applicant who tests positive for the presence of the following drugs is medically unqualified to drive and will not be considered for the position of driver: (1) marijuana, (2) cocaine, (3) opiates, (4) amphetamines, or (5) phencyclidine (PCP). Any district driver who tests positive shall be medically unqualified and removed from service immediately.

Pre-employment Testing. All applicants for employment must submit to drug and alcohol tests as a condition of being considered for employment.

Reasonable Cause Testing. The district shall have reasonable cause to require a driver to submit to drug testing when a driver manifests physical or physiological symptoms or reactions commonly attributed to the use of controlled substances or alcohol.

Post-Accident Testing. A driver who has been involved in a reportable accident must submit to drug and alcohol testing as soon as possible. A reportable accident includes any accident in which there is a fatality, a person is injured and must be treated away from the accident site, the driver receives a citation for a moving violation, or a vehicle is towed from the scene. The driver must notify the district immediately regarding any reportable accident.

Serious Injury to the Driver. If a driver is so seriously injured that he or she cannot submit to testing at or immediately after the time of the accident, the driver must provide the necessary authorization for the district to obtain

hospital reports or other documents that would indicate whether there were controlled substances or alcohol in the driver's system.

Random Testing. All drivers will be subject to unannounced random testing for drugs and alcohol. The district or its agents will periodically select drivers at random for testing. A district official will notify a driver when his or her name has been selected and will instruct the driver to report immediately for testing. By its very nature, random selection may result in one driver being tested more than once in a 12-month period, while another driver may not be selected at all during the same 12 months.

Frequency of Random Testing. Under DOT regulations, the district must test at least 50 percent of its average number of driver positions for drugs and 25 percent of its average number of driver positions for alcohol each year. The tests must be unannounced and spread evenly throughout the year. DOT regulations also require that every driver selected at random must have his or her name placed back in the random pool for the next selection period.

Testing Procedure. All urine and blood specimens collected under the policy will be submitted to an approved laboratory for testing. Specimens that initially test positive for drugs will be subjected to a subsequent confirmation test before being reported by the laboratory as positive. All such specimens collected and submitted will be maintained securely to safeguard the validity of the test results and maintain the integrity of the testing process while ensuring the results are attributed to the correct driver.

Medical Review Officer. All laboratory test results will be reported by the laboratory to a medical review officer (MRO) designated by the district. Negative test results will be reported as such by the MRO to the district. Before reporting a positive test result to the district, the MRO will attempt to contact the driver to discuss the test result. If the MRO is unable to contact the driver directly, the MRO will contact a district official designated in advance by the district, who shall in turn contact the driver and direct the driver to contact the MRO. Upon being so directed, the driver shall contact the MRO immediately or, if after the MRO's business hours and the MRO is unavailable, at the start of the MRO's next business day. If required by DOT regulations, personal information collected and maintained pursuant to this policy shall be reported to the Clearinghouse by the MRO in the event of: (1) a verified positive, adulterated, or substituted drug test result; (2) an alcohol confirmation test with a concentration of 0.04 or higher; (3) a refusal to submit to any test required by this policy and the school district's drug testing program and procedures; (4) an employer's report of actual knowledge that a driver has used alcohol or controlled substances based on the employer's direct observation of the employee, information provided by the driver's

previous employer(s), a traffic citation for driving a CMV while under the influence of alcohol or controlled substances or an employee's admission of alcohol or controlled substance use; (5) on duty alcohol use as prohibited above; (6) pre-duty alcohol use as prohibited above; (7) alcohol use following an accident as prohibited above; (8) controlled substance use as prohibited above; (9) a substance abuse professional report of the successful completion of the return-to-duty process; (10) a negative return-to-duty test; and (11) an employer's report of completion of follow-up testing.

Confidentiality. Pursuant to DOT regulations, individual test results for applicants and drivers will be released to the district and will be kept confidential unless the tested individual consents to their release or release is required by law (such as the release of information to the Clearinghouse.) Any person who has submitted to drug testing in compliance with this policy is entitled to receive the results of such testing upon timely written request.

Retesting. An individual who tested positive for the presence of drugs may request that the original sample be retested. The request for a retest must be submitted in writing on a form provided by the district within 3 working days of the district's notification to the individual that he or she has a positive test result. The individual making the request must pay all costs associated with the retest and transfer of the sample to another laboratory before the retest will be performed.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4045
Milk Expression

Except as otherwise provided by law, the district will provide reasonable break time for an employee who wishes to breastfeed or express breast milk for her nursing child each time such employee has the need to do so. The district will provide a place, other than a bathroom, which is shielded from view and free from intrusion from co-workers and the public. These accommodations will be provided for one year after the child's birth, unless otherwise required by law.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4059

Behavioral and Mental Health Training

All public school employees who interact with students and any other appropriate personnel are required to complete at least one hour of behavioral and mental health training with a focus on suicide awareness and prevention training every year. The superintendent will determine the appropriate personnel required to receive the training. The training materials for this training must be included in the Nebraska Department of Education's list of approved training materials.

These employees must complete the training designated by the school district or superintendent no later than the Wednesday before Thanksgiving of each school year or within 30 days of their initial employment, whichever is later. Failure to complete this training may subject the employee to employment-related discipline.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5035 Student Discipline

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

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

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

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

Pre-Kindergarten through Second Grade Students

Notwithstanding any other provision of this policy, an elementary school shall not suspend a student in pre-kindergarten through second grade unless the student brings a deadly weapon as defined in section 28-109 on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or his or her designee, or at a school-sponsored activity or athletic event. As an alternative to suspension, the school district may take any action authorized by law, including those provided in section 79-258.

Makeup Work for Suspended Students

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

Short-Term Suspension

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

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

The following process applies to short-term suspension:

1. The Principal shall make a reasonable investigation of the facts and circumstances. Short-term suspension shall be imposed only after a determination that the suspension is necessary to help any student, to further school purposes, or to prevent an interference with school purposes.
2. Prior to commencement of the short-term suspension, the student will be given oral or written notice of the charges against the student. The student will be advised of what he or she is accused of having done, be given an explanation of the evidence the authorities have, and be given an opportunity to explain the student's version of the facts.
3. Within 24 hours or such additional time as is reasonably necessary, **not to exceed an additional 48 hours**, following the suspension, the Principal will send a written statement to the student, and the student's parent or guardian, describing the student's conduct, misconduct or violation of the rule or standard and the reasons for the action taken. An opportunity will be given to the student, and the student's parent or guardian, to have a conference with the Principal ordering the short-term suspension before or at the time the student returns to school and

shall document such effort in writing. The Principal shall determine who, in addition to the parent or guardian, is to attend the conference.

4. Students who are short-term suspended must be given the opportunity to complete classwork and homework missed during the period of suspension, including but not limited to examinations, as provided herein.

Emergency Exclusion

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

Weapons and/or Firearms

Students may be disciplined for the possession of weapons and/or firearms pursuant to the board's separate policy on weapons and firearms or state law.

Long-Term Suspension

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

Expulsion

1. **Meaning of Expulsion.** Expulsion means exclusion from attendance in all schools, grounds and activities of or within the system for a period not to exceed the remainder of the semester in which it took effect unless the misconduct occurred (a) within ten school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or (b) within ten school days prior to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year, or (c) unless the expulsion is for conduct specified in these rules or in law as permitting or requiring a longer removal, in which case the expulsion shall remain in effect for the period specified therein. Such action may be modified or terminated by the school district at any time during the expulsion period.
2. **Summer Review.** Any expulsion that will remain in effect during the first semester of the following school year will be automatically scheduled for review before the beginning of the school year. The review will be conducted by the hearing officer who conducted the initial expulsion hearing, or a hearing officer appointed by the Superintendent

in the event no hearing was previously held or the initial hearing officer is no longer available or willing to serve, after the hearing officer has given notice of the review to the student and the student's parent or guardian. This review shall be limited to newly discovered evidence or evidence of changes in the student's circumstances occurring since the original hearing. This review may lead to a recommendation by the hearing officer that the student be readmitted for the upcoming school year. If the school board or board of education or a committee of such board took the final action to expel the student, the student may be readmitted only by action of the board. Otherwise the student may be readmitted by action of the Superintendent.

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

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

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

1. Use of violence, force, coercion, threat, intimidation, or similar conduct in a manner that constitutes a substantial interference with school purposes;

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

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

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

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

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

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

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

- a. The rule or standard of conduct allegedly violated and the acts of the student alleged to constitute a cause for long-term suspension, expulsion, or mandatory reassignment, including a summary of the evidence to be presented against the student;
 - b. The penalty, if any, which the principal has recommended in the charge and any other penalty to which the student may be subject;
 - c. A statement that, before long-term suspension, expulsion, or mandatory reassignment can be invoked, the student has a right to a hearing, upon request, and that if the student is suspended pending the outcome of the hearing, the student may complete classwork and homework, including, but not limited to, examinations, missed during the period of suspension pursuant to district guidelines which shall not require the student to attend the school district's alternative programs for expelled students in order to complete classwork or;
 - d. A description of the hearing procedures provided by the act, along with procedures for appealing any decision rendered at the hearing;
 - e. A statement that the principal, legal counsel for the school, the student, the student's parent, or the student's representative or guardian has the right (i) to examine the student's academic and disciplinary records and any affidavits to be used at the hearing concerning the alleged misconduct and (ii) to know the identity of the witnesses to appear at the hearing and the substance of their testimony; and
 - f. A form on which the student, the student's parent, or the student's guardian may request a hearing, to be signed by such parties and delivered to the principal or superintendent in person or by registered or certified mail to the address provided on the form.
3. When a notice of intent to discipline a student by long-term suspension, expulsion, or mandatory reassignment is filed with the superintendent, the student may be suspended by the principal until the date the long-term suspension, expulsion, or mandatory reassignment takes effect, if the principal determines that the student must be suspended immediately to prevent or substantially reduce the risk of (a) interference with an educational function or school purpose or (b) a personal injury to the student himself or herself, other students, school employees, or school volunteers.
4. Nothing in this policy shall preclude the student, student's parents, guardian or representative from discussing and settling the matter with appropriate school personnel prior to the time the long-term suspension, expulsion, or mandatory reassignment takes effect.

5. If a hearing is requested within five days after receipt of the notice, the Superintendent shall recommend appointment of a hearing examiner within two school days after receipt of the hearing request. The student or the student's parent or guardian may request designation of a hearing examiner other than the hearing examiner recommended by the superintendent if notice of the request is given to the superintendent within two school days after receipt of the superintendent's recommended appointment. Upon receiving such request, the superintendent must provide one alternative hearing examiner who is not an employee of the school district or otherwise currently under contract with the school district and whose impartiality may not otherwise be reasonably questioned. The student or the student's parent or guardian must, within five school days, select a hearing examiner to conduct the hearing who was recommended or provided as an alternative hearing examiner, and shall notify the superintendent in writing of the selection. The superintendent must appoint the selected hearing examiner upon receipt of such notice.
6. The hearing examiner must, within two school days after being appointed, give written notice to the principal, the student, and the student's parent or guardian of the time and place for the hearing.
7. The hearing shall be held within a period of five school days after appointment of the hearing examiner, but such time may be changed by the hearing examiner for good cause with consent of the parties. No hearing shall be held upon less than two school days' actual notice to the principal, the student, and the student's parent or guardian, except with the consent of all the parties.
8. The principal or legal counsel for the school, the student, and the student's parent, guardian, or representative have the right to receive a copy of all records and written statements referred to in the Student Discipline Act as well as the statement of any witness in the possession of the school board or board of education no later than forty-eight hours prior to the hearing.
9. If a hearing is requested more than five school days following the receipt of the written notice, but not more than thirty calendar days after receipt, the Superintendent shall appoint a hearing examiner. The hearing will be held according to the requirements of section 79-269. The student shall be entitled to a hearing but the consequence imposed may continue in effect pending final determination.
10. If a request for hearing is not received within thirty calendar days following the mailing or delivery of the written notice, the student shall not be entitled to a hearing.

In the event a hearing is requested, the hearing, hearing procedures, the student's rights and any appeals or judicial review permitted by law shall be

governed by the applicable provisions of the Nebraska Student Discipline Act (NEB. REV. STAT. § 79-254 to 79-294).

Reporting Requirement to Law Enforcement

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

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

Adopted on: _____

Revised on: _____

Reviewed on: _____

5045 Student Fees

The school district shall provide free instruction in accordance with the Nebraska State Constitution and the Nebraska statutes. The district also provides activities, programs, and services that extend beyond the minimum level of constitutionally required free instruction. Under the Public Elementary and Secondary Student Fee Authorization Act, the district is permitted to charge students fees for these activities or to require students to provide specialized equipment and attire for certain purposes. This policy is subject to further interpretation or guidance by administrative or board regulations. Students are encouraged to contact their building administration, their teachers or their coaches, and sponsors for further specifics.

A. Definitions.

- 1.** "Students" means students, their parents, guardians or other legal representatives.
- 2.** "Extracurricular activities" means student activities or organizations that (1) are supervised or administered by the district; (2) do not count toward graduation or advancement between grades; and (3) are not otherwise required by the district.
- 3.** "Post-secondary education costs" means tuition and other fees associated with obtaining credit from a post-secondary educational institution.

B. Listing of Fees Charged by this District.

1. Guidelines for Clothing Required for Specified Courses and Activities.

Students are responsible for complying with the district's grooming and attire guidelines and for furnishing all clothing required for any special programs, courses or activities in which they participate. The teacher, coach, or sponsor of the activity will provide students with written guidelines that detail any special clothing requirements and explain why the special clothing is required for the specific program, course or activity.

2. Safety Equipment and Attire.

The district will provide students with all safety equipment and attire that is required by law. Building administrators will assure that (a) such equipment is available in the appropriate classes and areas of the school buildings, (b) teachers are directed to instruct students in the use of such devices, and (c) students use the devices as required. Students are responsible for using the devices safely and as instructed.

3. Personal or Consumable Items.

The district does provide students with personal or consumable items for participation in courses and activities including, but not limited to, pencils, paper, pens, erasers and notebooks. Students who wish to supply their own personal or consumable items may do so, as long as those items comply with the requirements of the district. The district will provide students with facilities, equipment, materials and supplies, including books. Students are responsible for the careful and appropriate use of such property. Students will be charged for damage to school property caused by the student and will be held responsible for the reasonable replacement cost of any school property that they lose.

4. Materials Required for Course Projects.

The district will provide students with the materials necessary to complete all basic curricular projects. In courses where students choose to produce a project that requires materials beyond the basic materials provided by the district, the students will furnish the materials, purchase the materials from the school, or purchase the materials from an outside vendor with an order form provided by the school.

5. Technological Devices

The district will provide students with the technological devices necessary to complete all basic curricular projects.

6. Extracurricular Activities.

The district may charge students a fee to participate in extracurricular activities to cover the district's reasonable costs in offering such activities. The district may require students to furnish specialized equipment and clothing that is required for participation in extracurricular activities, or may charge a reasonable fee for the use of district-owned equipment or attire.

Attached to this policy is a list of the fees charged for particular activities. The coach or sponsor will provide students with additional written guidelines detailing the fees charged, the equipment and/or clothing required, or the usage fee charged. The guidelines will explain the reasons that fees, equipment and/or clothing are required for the activity.

The following list details the maximum dollar amount of all extracurricular activities fees and the specifications for any equipment or attire required for participation in extracurricular activities:

- Student Activity Card: \$25
 - Covers admission to all extracurricular events
- Student Participation Fee: No Fee
 - Required of all students who participate in athletics and/or other extracurricular activities
- National Honor Society: No Fee
- Cheerleading, Drill Team, Flag Corps:
 - Students must purchase uniforms and shoes selected by the sponsor and/or student group.
- Football:
 - Students must provide their own football shoes, undergarments, and mouthguards all other equipment will be furnished
- Golf:
 - Students must provide their own golf shoes, undergarments, and clubs
- Track, Volleyball, and Wrestling:
 - Students must provide their own shoes and undergarment other equipment will be provided
- Future Farmers of America: \$25 for dues
 - Students must purchase their own jackets and pay dues

7. Post-Secondary Education Costs.

Some students enroll in postsecondary courses while still enrolled in the district's high school. As a general rule, students must pay all costs associated with such post-secondary courses. However, for a course in which students receive high school credit or a course being taken as part of an approved accelerated or differentiated curriculum program, the district shall offer the course without charge for tuition, transportation, books, or other fees. Students who choose to apply for post-secondary education credit for these courses must pay tuition and all other fees associated with obtaining credits from a post-secondary educational institution. The costs of these items will

naturally vary, but the maximum dollar amount of the fee is anticipated to be \$3,000 per course.

8. Transportation Costs.

The district may charge students reasonable fees for transportation services provided by the district to the extent permitted by federal and state statutes and regulations.

9. Copies of Student Files or Records.

The district may charge a fee for making copies of a student's files or records for the parents or guardians of such student.

10. Participation in Pre-Kindergarten Services.

The district may charge reasonable fees for participation in pre-kindergarten services offered by the district pursuant to statute.

The maximum dollar amount charged by the district for these services shall be \$800 per year.

11. Participation in Summer School or Night School.

The district may charge reasonable fees for participation in summer school or night school and may charge reasonable fees for correspondence courses.

12. Charges for Food Consumed by Students.

The district will charge for items that students purchase from the district's breakfast and lunch programs. The fees charged for these items will be set according to applicable federal and state statutes and regulations. The district will charge students for the cost of food, beverages, and the like that students purchase from a school store, vending machine, booster club or from similar sources. Students may be required to bring money or food for field trip lunches and similar activities.

Breakfast and lunch charges will be listed in the school handbook and updated annually.

13. Charges for Musical Extracurricular Activities.

Students who qualify for fee waivers under this policy will be provided, may be provided at no charge, the use of a musical instrument for use in band.

- Band:
 - Students must provide their own instruments and marching band shoes, which must be white, rubber-soled sneakers

14. Contributions for Extracurricular Activities.

Students are eligible to participate in a number of unique extracurricular activities during high school, including prom, various senior recognitions, and graduation. In order to fund these extracurricular activities, the school district **may** ask each student to make a contribution to their class's fund. This contribution is completely voluntary. Students who chose not to contribute to the class fund are still eligible to participate in the extra activities.

C. Waiver Policy.

Students who qualify for free or reduced-price lunches under United States Department of Agriculture child nutrition programs shall be provided a fee waiver or be provided the necessary materials or equipment without charge for (1) participation in extracurricular activities, (2) materials for course projects, and (3) the use of a musical instrument in band. Actual participation in the free or reduced-price lunch program is not required to qualify for the waivers provided in this section. The district is not obligated to provide any particular type or quality of equipment or other material to eligible students. Students who wish to be considered for waiver of a particular fee must submit a completed fee waiver application to their building principal.

D. Distribution of Policy.

This policy will be published in the Student Handbook or its equivalent that will be provided to students at no cost.

E. Voluntary Contributions to Defray Costs.

The district will, when appropriate, request donations of money, materials, equipment or attire from parents, guardians and other members of the community to defray the costs of providing certain services and activities to students. These requests are not requirements and staff members of the district are directed to clearly communicate that fact to students, parents and patrons.

F. Fund-Raising Activities

Students may be permitted or required to engage in fund-raising activities to support various curricular and extracurricular activities in which they participate. Students who decline to participate in fund-raising activities are not eligible under this policy for waiver of the costs or fees which the fund-raising activity was meant to defray.

G. Student Fee Fund.

The Activity fund will serve as a depository for all monies collected from students for (1) participation in extracurricular activities, (2) post-secondary education costs, and (3) summer school or night school courses. Monies in the Student Fee Fund shall be expended only for the purposes for which they were collected from students.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5049 Firearms and Weapons

Weapons. No student 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. No visitor under the age of 18 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; or
2. Firearms that may lawfully be possessed by a person who is receiving instruction at the school under the immediate supervision of an adult instructor;
3. 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;
4. Firearms contained within a private vehicle **operated by a nonstudent adult** that are not loaded **and** are encased or are in a locked firearm rack that is on a motor vehicle; or

5. A handgun carried as a concealed handgun by a nonstudent adult 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, except as prohibited by federal law.

Definition of Encased. The term “encased” means enclosed in a case that is expressly made for the purpose of containing a firearm and that is completely zipped, snapped, buckled, tied, or otherwise fastened with no part of the firearm exposed.

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

1. The firearm or weapon has been brought to school grounds or to an activity or event off school grounds for some educational purpose;
2. The person bringing the firearm or weapon has requested and received the prior approval of both the instructor and the building principal to do so; and
3. All arrangements to use and store the firearm or weapon safely while it is on school premises have been agreed to and carried out.

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

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

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

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

Adopted on: _____

Revised on: _____

Reviewed on: _____

5052
School Wellness Policy

The school district is committed to providing a school environment that enhances learning and the development of lifelong wellness. The goals outlined in this policy were determined and selected after reviewing and considering evidence-based strategies.

1. Goals for Nutrition Promotion and Education

- a. The district will promote healthy food and beverage choices for all students, as well as encourage participation in school meal programs by such methods as implementing evidence-based healthy food promotion techniques through the school meal programs and promoting foods and beverages that meet or exceed the USDA Smart Snacks in School nutrition standards.
- b. The health curriculum will include information on good nutrition and healthy living habits.
- c. Teachers will incorporate information on nutrition and wellness into the classroom curriculum as appropriate.
- d. The district will collaborate with public and private entities to promote student wellness.
- e. Water will be made available to students throughout the school day.

2. Goals for Physical Activity

- a. The school district's curriculums shall include instruction on physical activity and habits for healthy living.
- b. Students will be encouraged to engage in physical activities throughout the school day and will be provided with opportunities to do so.
- c. The district encourages parents and guardians to support their children's participation in physical activity, to be physically active role models, and to include physical activity in family events.

3. Goals for Other School-Based Activities Designed to Promote Student Wellness

- a. The district will participate in state and federal child nutrition programs as appropriate.
- b. The district will provide professional development, support, and resources for staff about student wellness.
- c. Students will be provided sufficient time in which to eat school-provided meals.
- d. The district's lunchrooms will be attractive and well-lighted.
- e. The district will allow other health-related entities to use school facilities for activities such as health clinics and screenings so long as the activities meet the district's requirements and criteria for the use of facilities.
- f. The district may partner with other individuals or entities in the community to support the implementation of this policy.
- g. The district will strive to provide physical activity breaks for all students, recess for elementary students, and before and after school activities, as well as encourage students to use active transport (walking, biking, etc.)
- h. The district will use evidence-based strategies to develop, structure, and support student wellness.

4. Standards and Nutrition Guidelines for All Foods and Beverages Sold to Students on the School Campus and During the School Day

- a. The district will ensure that student access to foods and beverages meet federal, state and local laws and guidelines including, but not limited to:
 - i. USDA National School Lunch and School Breakfast nutrition standards
 - ii. USDA Smart Snacks in School nutrition standards.

- b. The district will offer students a variety of age-appropriate, healthy food and beverage selections with plenty of fruits, vegetables, and whole grains aimed at meeting the nutrition needs of students within their calorie requirements in order to promote student health and reduce childhood obesity.

5. Standards for All Foods and Beverages Provided, But Not Sold to Students During the School Day

The district may provide a list of healthy party ideas or food and beverage alternatives to parents, teachers, and students for classroom parties, rewards and incentives, or classroom snacks. The district discourages the use of food and beverages as a reward or incentive for performance or behavior.

6. Food and Beverage Marketing

Marketing and advertising is only allowed on school grounds or at school activities for foods and beverages that meet or exceed the USDA Smart Snacks in School nutrition standards, except as follows:

- a. This requirement does not apply to marketing that occurs at events outside of school hours such as after school sporting or any other events, including school fundraising events.
- b. The district will not immediately replace menu boards, coolers, tray liners, beverage cups, and other food service equipment with depictions of noncompliant products or logos to comply with the new USDA Smart Snacks in Schools nutrition requirements. All previously purchased products will be used, and all existing contracts honored.
- c. All equipment that currently displays noncompliant marketing materials will not be removed or replaced (e.g., a score board with a Coca-Cola logo). However, as the district reviews and considers new contracts, and as scoreboards or other such durable equipment are replaced or updated over time, any products that are marketed and advertised will meet or exceed the USDA Smart Snacks in School nutrition standards

7. Public Participation

Parents, students, representatives of the school food authority, teachers, school health professionals, board members, school

administrators, and members of the general public shall be allowed to provide their input to the school district during the wellness policy adoption and review process.

8. Competitive Foods (Includes Food and Beverages Sold in Vending Machines, School Stores, Fundraisers or in Competition with the National School Lunch and Breakfast Programs)

- a. Except as otherwise allowed by the Nebraska Department of Education (NDE), all foods and beverages sold during the school day as part of a fundraiser or for any other purpose in competition with the National School Lunch and Breakfast Programs must meet the nutrition standards of those programs.
- b. Fundraiser food or beverages are NOT exempt from the USDA Smart Snacks in School nutrition standards. Therefore, if food is sold as a fundraiser:
 - (1) It shall not be sold in competition with school meals in the food service area during the meal service.
 - (2) It shall not be sold or otherwise made available to students anywhere on school premises during the period beginning one half hour prior to the serving period for breakfast and/or lunch and lasting until one half hour after the serving of breakfast and/or lunch.
 - (3) The sale of food items during the school day shall meet the USDA Smart Snacks in School nutrition requirements
 - (4) This restriction does not apply to food sold during non-school hours, weekends, and off-campus fundraising events such as concessions during after-school sporting events, school plays or concerts; or to bulk food items that are sold for consumption at home. (Ex: frozen pizzas, cookie dough tubs, etc.)

9. Triennial Assessment

The school board shall assess and review this policy at least every three years to determine:

- a. Compliance with this policy;
- b. How this policy compares to NDE model wellness policies;
- c. Progress made in attaining the goals of this policy.

The school board will update or modify this policy as appropriate.

10. Public Notice

In addition to identifying the topic on its meeting agenda as required by the Open Meetings Act, the school district will provide notice of this policy at least annually to the public and other stakeholders identified in this policy by one or more of the following methods: on its webpage, in its newsletter, in the student and employee handbooks, newspaper advertisements, direct mailings, electronic mail, and public postings.

In addition to identifying the topic on its meeting agenda as required by the Open Meetings Act, the school district will provide notice of the Triennial Assessment and progress reports towards meeting the goals in this policy using one or more of those same methods.

11. Recordkeeping

The District will retain records to document compliance with the requirements of the wellness policy at its central office.

12. Operational Responsibility

The superintendent is responsible for coordinating the implementation of this policy and for monitoring the district's progress in meeting the goals established by this policy. The superintendent will periodically report to the board on the district's progress in implementing this policy.

* These strategies include, but are not necessarily limited to, those cited in the Alliance for a Healthier Generation's Model Wellness Policy (Updated June 2020 to Reflect the USDA Final Rule) [found at https://api.healthiergeneration.org/resource/2](https://api.healthiergeneration.org/resource/2).

Adopted on: _____

Revised on: _____

Reviewed on: _____

5062
Lice and Nits

Upon discovering the presence of live lice or louse eggs, the school will notify the student's parent(s) or guardian(s). The student will be isolated from contact with other students and their belongings, and a parent or guardian must pick the child up from school immediately.

By Nebraska DHHS regulation, students are not permitted to return to school until the student is treated such that no live lice or louse eggs can be detected. The parent(s) or guardian(s) will be required to treat the student and accompany the student to school to be examined. The student cannot ride the school bus until the district has cleared the student to return to school.

Adopted on: _____

Revised on: _____

Reviewed on: _____

5064
Supplement, Not Supplant

The district will use Title I, Title II, Title IV, and any other funds subject to Supplement, Not Supplant requirements as required by law. The district will use said funds to Supplement, Not Supplant, state and local funds that would, in the absence of such funds, be spent on Title programs. The district will ensure that Title funds will not be used to provide services which otherwise take the place of public education services that are to be provided to all students.

The district maintains records of the professional development provided at the district level that is funded with Title funds. The Superintendent will ensure that professional development is aligned with the needs of the district's Title programs. Title professional development will not duplicate that which the district provides for non-Title purposes which, in the absence of Title funds, would be provided to all staff.

Adopted on: _____
Revised on: _____
Reviewed on: _____

6003
Instructional Program

1. The minimum number of instructional hours in the school year will be 1,080 for grades 9 through 12, 1,032 for grades 1 through 8, and 400 for kindergarten, exclusive of lunchtime.
2. The district may establish special programs for individual students that may deviate from these requirements. All special programs must either be adopted pursuant to applicable law or approved by the superintendent in advance. Prior to the district's commencement of a specialized program, the district will provide the student's parents or guardians with notice of the program.
3. The board, acting with the advice of the administration and certificated staff, will adopt a curriculum and procure textbooks and materials to support that curriculum. The administration and certificated staff will design instructional strategies and assessments to implement the curriculum.
4. To the extent possible, practice for, travel to, and participation in activities sponsored by the Nebraska School Activities Association and the Nebraska Department of Education will be scheduled outside of instructional time. Individual student absences because of illness or family-centered activities will be governed by district attendance policies.
5. The board intends to strike a sensible balance between the time spent on academics and time spent on extra-curricular activities, acknowledging that both work and play are important in each student's total development and education.

Adopted on: _____

Revised on: _____

Reviewed on: _____

6004 Curriculum Development

The board of education jealously guards its right, prerogative, and discretion to exercise local control of the curriculum development of the district to the greatest extent permitted by state and federal law, and has no intention of ceding such right, prerogative, or discretion.

The superintendent or his/her designee shall be responsible for providing and directing system-wide planning for curriculum, instruction, assessment and staff development.

The curriculum shall be standards-driven and accountability-based. The district's academic content standards shall be those required by the Nebraska State Board of Education in the subject areas of reading and writing (language arts), mathematics, and science only. The curriculum shall be articulated to include all programs and grade levels offered within the district, K-12 and, if applicable, shall include a preschool program. The curriculum shall reflect the comprehensive plan of the school district. All professional staff members are responsible for implementing the curriculum.

The superintendent or his/her designee will present this curriculum to the board for approval or modification.

The superintendent shall be responsible for establishing curriculum guides to articulate and coordinate the written curriculum, and to provide consistency of the written curriculum from one level of the district to the next. Curriculum guides shall provide for the development of the school district's curriculum and shall set academic standards, identify essential educational outcome criteria, and provide for the implementation, monitoring and evaluation of student learning.

Teachers are responsible for following the curriculum guides and teaching the written curriculum. Principals are responsible for monitoring the curriculum and evaluating teachers to ensure that they are teaching in compliance with the curriculum guides and written curriculum. The superintendent and his/her designee shall ensure that principals monitor the curriculum and evaluate teachers.

Curriculum and Textbook Adoption Schedule

The district will review curriculum and adopt associated textbooks on the following schedule.

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Science	REVIEW	ADOPT						
Language Arts/Writing		REVIEW	ADOPT					
Social Studies			REVIEW	ADOPT				
Math				REVIEW	ADOPT			
Fine Arts						REVIEW	ADOPT	
Health Science							REVIEW	ADOPT
Physical Ed.							REVIEW	ADOPT
World Language					REVIEW	ADOPT		
Ag./Food/Human Resources			REVIEW	ADOPT				
Business				REVIEW	ADOPT			
Communication and Info Systems					REVIEW	ADOPT		
Skilled Technical Sciences						REVIEW	ADOPT	
Financial Literacy			REVIEW	ADOPT				
Computer Science & Technology						REVIEW	ADOPT	

Adopted on: _____
 Revised on: _____
 Reviewed on: _____

6025
Student Cell Phone and Other Electronic Devices

Students may not use cell phones or other electronic devices while at school, except as permitted in this policy.

Students may use cell phones or other electronic devices on the school sidewalks and in the common areas of the school before and after school, or during lunch time so long as they do not create a distraction or a disruption. Students may not use cell phones or other electronic devices while they are in locker rooms or restrooms or classrooms.

Students are personally and solely responsible for the security of their cell phones and other electronic devices. The school district is not responsible for theft, loss, or damage of a cell phone or any calls made on a cell phone.

If a cell phone goes off in the classroom the student will be required to turn it into the office at the beginning of the next school day. They can pick it back up for lunch but must return it at the end of lunch. They can then retrieve their cell phone at the end of the school day.

Students who violate this policy will have their cell phones or other electronic devices confiscated immediately. Consequences may include a 30 minute detention and will return the confiscated device(s) to the offending student at the conclusion of the detention. Students who repeatedly violate this policy may, at the discretion of the school's administration, be subject to additional discipline, up to and including suspension or expulsion.

The taking, disseminating, transferring, or sharing of obscene, pornographic, lewd, or otherwise illegal images or photographs, whether by electronic data transfer or otherwise may constitute a crime under state and/or federal law. Any person engaged in these activities while on school grounds, in a school vehicle or at a school activity will be subject to the disciplinary procedures of the student code of conduct. Any student found to be in possession of obscene, pornographic, lewd, or otherwise illegal images or photographs will be promptly referred to law enforcement and/or other state or federal agencies, which may result in arrest, criminal prosecution, and possible inclusion on sex offender registries.

Adopted on: _____

Revised on: _____

Reviewed on: _____

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elm Creek Public Schools (10-0009) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 11th day of September, 2023 at 6:00 o'clock, P.M., at Elm Creek Public Schools Room 810 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 5,049,014.00	\$ 5,550,748.00	\$ 6,477,271.00	\$ 590,000.00	\$ 3,158,288.00	\$ 3,948,468.00
Depreciation	\$ 13,911.00	\$ 36,584.00	\$ 1,275,954.00	\$ -	\$ 1,275,954.00	
Employee Benefit	\$ -	\$ -	\$ 11,435.00	\$ -	\$ 11,435.00	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities	\$ 426,355.00	\$ 312,705.00	\$ 500,000.00	\$ -	\$ 500,000.00	
School Nutrition	\$ 217,018.00	\$ 213,195.00	\$ 336,075.00	\$ -	\$ 336,075.00	
Bond	\$ 683,951.00	\$ 794,506.00	\$ 1,513,000.00	\$ -	\$ 617,639.00	\$ 904,405.00
Special Building	\$ 1,959,776.00	\$ 7,265,804.00	\$ 4,686,961.00	\$ -	\$ 4,604,961.00	\$ 82,828.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 8,350,025.00	\$ 14,173,542.00	\$ 14,800,696.00	\$ 590,000.00	\$ 10,504,352.00	\$ 4,935,701.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 904,405.00	\$ 4,031,296.00	\$ 4,935,701.00

Notice of Special Hearing To Set Final Tax Request

Elm Creek Public Schools (10-0009) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 11th day of, September, 2023 at conclusion of the budget hearing, at Elm Creek Public Schools Room 810 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2022-2023	2023-2024	Change
	412,569,498	449,503,387	9%

2022-2023 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,525,000.00	3,808,938.00	0.923223	0.847366	6,477,271.00	3,948,468.00	0.878407	-5%	-1%
Bond Fund(s) K - 12	1,326,300.00	804,193.00	0.194923	0.178907	1,513,000.00	904,405.00	0.201201	3%	14%
Bond Fund(s) K - 8									
Bond Fund(s) 9 - 12									
Bond Fund									
Special Building Fund	8,000,000.00	185,977.00	0.045078	0.041374	4,686,961.00	82,828.00	0.018427	-59%	-41%
Qualified Capital Purpose Undertaking Fund K - 12								0	
Qualified Capital Purpose Undertaking Fund K - 8								0	
Qualified Capital Purpose Undertaking Fund 9 - 12								0	
Total	15,851,300.00	4,799,108.00	1.163224	1.067647	12,677,232.00	4,935,701.00	1.098035	-6%	-20%

2023-2024 Budget Information