

Board of Education Regular Meeting
Monday, June 12, 2023 6:00 PM Mountain
Dundy County Stratton High School
400 9th Avenue West
Benkelman, Nebraska 69021

1. Opening Procedures

Procedural Item

1.A. Call to order
Action Item

1.B. Roll Call
Action Item

1.C. Pledge of Allegiance
Procedural Item

2. Open meetings law

Action Item

1. The Board of Education reserves the right to enter into Closed/Executive Session for 1) the protection of public interest or 2) the prevention of needless injury to the reputation of an individual, and the individual has not requested a public meeting. When making a motion to enter into Closed/Executive Session, the member making such a request should be as specific as possible keeping the previously listed stipulation in consideration.
2. If the Board is in agreement, a motion maybe to enter into Closed/Executive Session to 1) discuss a personnel matter, or 2) for the prevention of needless injury to the reputation of the individual, or 3) to discuss litigation and for the protection of the public interest.
3. Action concerning matters discussed in Closed/Executive Session will be acted upon in open session

3. Public comment

Information Item

Welcome to the Dundy County Stratton Public Schools Board of Education Meeting. The Board welcomes citizens to attend board meetings to become acquainted with the programs and operations of the district. Members of the public are also encouraged to share their ideas and opinions with the Board during the agenda item labeled "Public Items". Comments or questions from the audience at any other time

during the meeting except for the agenda item “Public Items” will out of necessity be declared out of order.

The Nebraska Open Meetings Act prevents the board from speaking to a matter that is not on the agenda. Please understand that the board may be unable to address your issue during the meeting. It is not permissible for the board to comment on items not listed for the protection of the public’s right to know and participate in the discussion of items that do come before the board and stated appropriately in the meeting agenda.

During this agenda item “Public Items” we ask that you abide by the following rules:

Public Comment Protocol and Procedures

4. Anyone wishing to speak to the board on specific agenda items or on other topics relevant to board business must complete a Public Comment Request Card and submit it to the Board President prior to the opening of the meeting. The public will only be recognized and their comments heard at Item “Public Items” on the board agenda. The total time allotted for the public comment will not exceed thirty minutes and each member of the public will be allotted not more than five minutes to address the Board. If a group wishes to speak, please designate one spokesperson for the group.
5. Please state your name and the topic you are addressing before you begin.
6. Speakers are asked to direct their questions and comments to the chair. A member of the Board of Education or the Superintendent may direct clarifying questions to the chair, but the board will not under any circumstance enter into a debate with any the member of the public.
7. Speakers may offer objective criticism of district operations and programs, but the Board would encourage members of the public to address complaints concerning individual district personnel through the proper chain of command. The chair may direct the member of the public to the appropriate means to address concerns brought before the Board; however, the board will not respond with action but will take comments under advisement and direct the comments to the appropriate staff member to address outside of the board meeting.
8. Please remember that is a public meeting for the conduct of business of the Dundy County Stratton Public School District. Offensive language, personal attacks and hostile conduct will not be tolerated. You should further be advised that there is no legal protection for any comments that are made.
9. As stated in **NEB. REV. STAT. § 79-570 Class I, II, III, IV, or VI school district; president; meetings; maintenance of order.**

If any district meeting of a Class I, II, III, IV, or VI school district any person conducts himself or herself in a disorderly manner and persists in such conduct after notice by the president or person presiding, the president or person presiding may order such person to withdraw from the meeting and, if the person refuses, may order any person or persons to take such person into custody until the meeting is adjourned.

10. As stated in **NEB. REV. STAT. § 79-571 Class I, II, III, IV, or VI school district; meetings; disorderly conduct; penalty.**

Any person who refuses to withdraw from such meeting on being so ordered as provided in section 79-570 or who willfully disturbs such meeting shall be guilty of a Class V misdemeanor.

4. **Awards and Recognitions**

Action Item

5. **Approve the Agenda as published**

Action Item

Motion to approve the Agenda as presented Passed with a motion by Jordan Stroup and a second by Shad Stamm.

Jennifer Fries: Yea

Ted Henderson: Yea

Cole Lutz: Yea

Sandy Noffsinger: Yea

Shad Stamm: Yea

Jordan Stroup: Yea

6. **Reports**

Action Item

6.A. Technology report

Information Item

6.B. Elementary principal report

Information Item

Elementary Principal Report June 2023

We had an interesting end to the school year. On May 1st, the 6th grade visited the High School for the day, as they are getting ready for the transition to J.H. On May 5th, we conducted a Severe Weather drill and ironically on the 11th, we put that drill to good use as we had reports of a tornado to the South and North of Benkelman. We all did our part to make sure everyone was safe.

On May 8th the 3rd and 4th grade went to “Old Towne” in Burlington, Ks. The kids had a great time.

On May 15th, We hosted the Elementary Track and Field Day and the rain stayed away long enough for us to finish the track meet.

On May 16th, Mr. Schields held his annual 3rd through 6th grade Kickball Tournament and the 1st grade took a field trip to the downtown businesses. We also held Preschool Graduation, which was well attended.

On May 17th, We held the 1st Annual 4th – 6th grade QuizBowl with great success.

On May 18th, The Lions Club and several volunteers helped run the A.R. Carnival.

On May 19th, We celebrated the last day of school with a send off and assembly for Mrs. Vicky Hanes as she is retired this year. In the afternoon we hosted Kindergarten Graduation that was also well attended.

On May 24th, 25th, and 26th, Mrs. Zoltenko and crew held a k-8 Volleyball camp

On May 30th, Summer school started and we have 28 kids attending on a regular basis. Mrs. Zoltenko and Ms. Farenholz are the teachers this year. Summer school ends June 22nd. We also had guest speakers this year, Molly Horner, Steve Krug, Melissa Schack and Brandy We also started our Free Summer Meal program and it has been well received.

June 5th, 6th and 7th The Boys and Girls Coaching staff held our annual little kids basketball camp. This was well attended.

We look forward to continuing Summer school and working hard at getting better.

6.C. Secondary principal report
Information Item

Board Report: June 12, 2023

Summer Camps: Basketball, Volleyball, and Football camps are in full swing. Coach Schaub and Coach Kliesen have been working with the girls on league games and summer camp work recently. Efforts have been great. The volleyball team will be doing a UNK camp and participating in a setter's camp soon. The Football team is in Hastings this week for the Hastings Team camp. FCCLA/FBLA are preparing for their trips to Nationals toward the end of the month. Summer does not mean a break for these kids :-). The Tigers just keep on rolling.

Data Update: Nothing New to report

ACT/Pre-ACT: We were required to select an adoption by the State to focus on our energies toward. We decided to continue with our current practice of offering the Pre-ACT at the Sophomore level to expose our students to the ACT process.

Staffing Update: Mr. Celger Venzon (Vocal/Band) is meeting with central office staff, Mr. Loughry, and school administration regularly. We have been checking in with him not less than every two weeks via Zoom to check on his process toward certification and to help his transition to the United States. Mr. Loughry is corresponding with him regularly. Mr. Schaub (Social Studies) is selecting Psychology texts presently and has been busy getting the girls started with his basketball system. We still have Family and Consumer Science, English/Language Arts, and few other positions open and advertised. We interviewed for the Technology position last week. A position was offered.

Schedule/Scheduling: We will have a working schedule in place and students are scheduled. Kylee worked very hard on this process. Registration next fall will be held for NEW students, incoming 7th grade, and for potential schedule changes. This will clean up the process significantly. As reported last month, only students that need adjustments or NEW students to the building will need to be registered next fall. Hopefully, no long lines will be encountered :-)

Graduation: May 13, 2023 @ 2:00 PM. Went well. Please offer any suggestions on how we can improve the process.

Awards Convocation and Last Day: We conducted the annual awards convocation for students on May 19 starting at 8:30 AM in the gymnasium. We had several NEW activities including a four-team tug-o-war. This was the students' last day. Students were checked out starting in the afternoon. We had a BBQ at lunch. There was a 2:30 PM dismissal that day. It went very well.

Driver's Education: Rich Wilson held Driver's Education from May 22 through June 2. We had 12 kids finish driver's education. Congratulations.

Handbooks: Several committees worked off contract to consolidate and update our handbooks. This included updating outdated or antiquated policies, reducing redundancy, providing consistency, and eliminating contradictions. Our hope was to come out with cleaner versions that keeps our intent paramount but student interest in front of all discussions. We met the first week after school got out. We believe we have the handbooks in a very healthy place. Once we and the Law updates offered by the school attorneys at a legal update webinar on June 7, we will be set. Thank you to Marilyn Zarkowski, Karla Brown, Elisha Hinojosa, Kylee Forch, Jody Crouse, and Tim Rettele for helping with the process.

Summer School: Summer School will wrap up at the high school on June 16, 2023. Those that have attended have been able to get some great things accomplished. This was the first step in establishing a sustainable summer supplement that invites all learners to; recover credits and further develop academic skills. Thank you to Mr. Rettele for serving as the summer school teacher.

Have a Great Summer: We are moving the right direction. We are creating a culture of accountability and caring that fosters/nurtures/incubates great citizens. All of our collective energies need to be focused on creating a culture of learning that continues to raise the academic bar.

“Is this good enough for my own child?”

6.D. Transportation report
Information Item

DUNDY COUNTY STRATTON SCHOOLS VEHICLE REPORT								May 2023
	VEHICLE	CAP	VIN	ODOMETER	ODOMETER	MILES	GALS	MAINTENANCE
				BEG	END			
1	2000 Bluebird Bus (Coach)	50	6003	153598	153598	0.0	0.0	
2	2005 Van Hool Coach	58	4313	85096	86448	1352.0	210.0	
3	2015 Blue Bird Yellow Bus	35	8212	83985	84811	826.0	86.0	
4	1999 Thomas / INTERNATIONAL	60	5599	206775	206775	0.0	0.0	
5	2002 CHEVY							
6	2014 Blue Bird Bus	47	7776	152366	152913	547.0	139.5	
7	2023 ICE School Bus	47	5460	24430	26109	1679.0	173.2	
8	2014 Blue Bird	77	1039	140023	141144	1121.0	132.0	
9	2002 CHEVY V8 3500 Bus	23	7370	171515	171533	18.0	0.0	
10	2012 Ford E-350 Van	10	8792	104920	105423	503.0	18.0	
11	2019 International Bus	35	6442	92705	94237	1532.0	119.7	
12	2020 IC Bus	47	1961	103,896	106,268	2372.0	195.2	
13	2005 Taurus Gold	5	4124	137929	138072	143.0	0.0	
14	2005 Taurus Grey	5	3776	138683	139403	720.0	14.0	installed driver's ed brake pedal
15	2010 Chevy Impala	5	9642	134714	134805	91.0	0.0	
16	2005 Chevy Suburban white	8	9871	194979	195136	157.0	0.0	
17	2006 Suburban - Maroon	8	2698	181065	181764	699.0	45.6	
18	06 Suburban - grey	8	6085					
19	2013 Ford Expedition White	8	8563	242181	244788	2607.0	182.1	
20	2002 Taurus (Red) Driver's ED	5	6498	111963	111964	1.0	0.0	
21	2001 Ford Taurus Tan	5	6788	150868	150868	0.0	0.0	
22	sold							
23	1999 Chevy Mid Bus 3500	22	0121	161107	161160	53.0	0.0	
24	97 Taurus	5	9015					
25	1996 Ford Taurus -Green	5	6462	178539	178539	0.0	0.0	
26	2022 Chevrolet Equinox	5	2126	8853	8914	61.0	0.0	
27	2012 BlueBird	47	0004	170440	170994	554.0	40.0	
28	2001 Chevy Silverado 1500		8211	155349	155954	605.0	0.0	
29	2018 Ford T-350 Transit		9985	71304	72221	917.0	17.8	
30	2009 Ford F-350 Van	12	3952	124053	124091	38.0	22.8	
31	2007 Ford Expedition Silver	8	9506	259921	260487	566.0	24.0	
32	2021 Ford Exp Max	7	8371	25794	27809	2015.0	40.5	
33	2010 Ford E-350	10	5937	132518	132518	0.0	0.0	
34	1999GMC Suburban Blue	9	2627	156701	156701	0.0	0.0	
	ACTIVITY					19177.0		
	GAS CAN							
	Gas - Stratton							
	DIESEL CAN							
	Diesel - Stratton							
	Other - air compressor @ barn							
	F-935 John Deere mower							
	MULE							
	Besler Trailer							
	425 Mower (Benk)							
	345 Mower (Haigler)							
	345 Mower (Stratt)							
	Diesel Fuel Tank							
	Weedeaters - Stratton							

6.E. Superintendent report
Information Item

June Report:

Welcome to summer!

Alumni Banquet went smoothly. They enjoyed the tour of the new facilities

Summer cleaning is well underway. They have been painting, cleaning rooms, and will be starting on the new tile for the Music room to the Commons area (hallways). Thanks to the crew for their hard work.

The gyms will be closed (staggered) starting today (12th) for floor refinishing.

Driver's ed will complete soon.

Meeting with new counseling collaborators to retain the MH services through our grant.

BRAN was able to make use of the facilities and left no damages behind! The hospital and EMT crews did a marvelous job of hosting!

We have a dedicated employee facing hardship in Stratton due to the floods. She has asked for the opportunity to purchase some old bookshelves for her canning supplies and goods. She has not qualified for any FEMA or Red Cross assistance because of the necessity for 18" of standing water (she had 16").

We are working on policy changes and handbooks. There are more to come, but this meeting is only minor changes. We will do handbook changes next month.

I have had a question about the Elementary Playground railroad ties. I suggest we take this up at the Retreat when we discuss the entire facilities plan. We have had one report of a splinter from a child. On inspection, as with any wood product, the wood is weathered. We have looked at a couple of alternatives, but none are readily available locally.

6.F. Board and committee reports
Information Item

6.F.1. Board information
Information Item
Proposed Dates:
Wednesday, June 21
Thursday, June 22
Thursday, June 29

6.F.2. Finance/Budget/Legislation committee
Information Item

7. **Consent Agenda**
Consent Agenda

Motion to approve the consent agenda The consent agenda includes the verification of notice of the meeting by publication in the Benkelman Post & News Chronicle, a legal newspaper for Dundy County and to each member of the board, the approval of the minutes from the May 8, 2023 meeting, approve the bills as presented in the amount of \$508,352.72 from the General Fund, \$24,444.03 from the Activity Fund, \$9,185.07 from the Nutrition Fund, \$30,987.45. Adopt policy changes Passed with a motion by Jordan Stroup and a second by Jennifer Fries.

Jennifer Fries: Yea
Ted Henderson: Yea
Cole Lutz: Yea
Sandy Noffsinger: Yea
Shad Stamm: Yea
Jordan Stroup: Yea

7.A. Verification of publication and notice
Consent Item

To verify that notice of the meeting was given by publication in the Benkelman Post, a legal newspaper for Dundy County Stratton and by written notice to each member of the board, the designated method of giving notice

7.B. Approval of the minutes
Consent Item

Board of Education Regular Meeting
Dundy County Stratton Public School
Benkelman NE 69021

The Dundy County Stratton Board of Education met on Monday, May 8, 2023 at Dundy County Stratton High School.

President Noffsinger called the meeting to order at 6:00 PM.

Attendance Taken at 6:00 PM. Jennifer Fries: Present, Steve Guernsey: Present, Ted Henderson: Present, Nick Ladenburger: Present, Kent Lorens: Present, Cole Lutz: Present, Sandy Noffsinger: Present, Shad Stamm: Present, Jordan Stroup: Present. Present: 9.

Others present:

Jackie Anderson, Superintendent
Troy Lurz, Secondary Principal
Kris Freeland, Elementary Principal
Ronda Sargent, Recording Secretary/Business Manager
Andrew Englot, Student Elect Representative-Absent
Tami Jesch, Bill Zahl

Pledge of Allegiance. The Pledge of Allegiance was recited.

President Noffsinger stated that the board follows the Open Meetings Act Guidelines which are located in the meeting room. The Board of Education may enter into closed session during the meeting when it determines that doing so is appropriate and is authorized by the provisions of the Open Meeting Act.

Awards and Recognitions

Lurz gave recognition to the following staff that were nominated by students: Mrs. Zarkowski, Mr. Temme, Mrs. Krug and Sharon Archer. Noffsinger congratulated the play production and what a great performance! Lurz congratulated Guernsey on the Trap team success; Stamm extended appreciation to Guernsey for the time spent with the Trap team on his own time and expense. Anderson recognized Jordan Stroup for his help with the track meets. Freeland extended appreciation to Ron Pursley for his help with the pole vault.

Public comment

The board received public comment from Bill Zahl.

Reports

Reports attached in written form. These attachments are on the DCS website under School Board Meeting Agendas/Minutes.

Elementary principal report
Secondary principal report
Transportation report
Superintendent report

Consent Agenda

Motion to approve the consent agenda passed with a motion by Stamm and a second by Ladenburger. Stamm: Yea, Stroup: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Noffsinger: Yea. Yea: 9, Nay: 0. The consent agenda includes the verification of notice of the meeting by publication in the Benkelman Post & News Chronicle, a legal newspaper for Dundy County and to each member of the board, the approval of the minutes from the April 10, 2023 meeting, approve the bills as presented in the amount of \$493,182.31 from the General Fund, \$16,477.90 from the Activity Fund, \$12,268.05 from the Nutrition Fund. A detail list of these bills can be found on the DCS website under School Board Meeting Agendas/Minutes.

Financial Report

Anderson reported on the new MMSA accounts set up for the Depreciation Fund and the Special Building Fund. Discussion on activity expenses.

Motion to approve the financial report as presented passed with a motion by Guernsey and a second by Fries. Stroup: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea. Yea: 9, Nay: 0.

Contract for Matt Schaub

Motion to approve the contract of employment for Matt Schaub, Social Studies teacher passed with a motion by Henderson and a second by Stamm. Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea. Yea: 9, Nay: 0.

Offer of Intent for Celger Venzon

This is an assurance of employment, but we will wait to sign a complete contract until the provisions for certification have been met.

Motion to approve the Assurance of Employment for Celger Venzon for the 23-24 school year passed with a motion by Stamm and a second by Lorens. Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Fries: Yea. Yea: 9, Nay: 0.

Letter of Resignation

Motion to approve, with regret the resignation of Patrick Lorens, and thank him for his 6 years of service passed with a motion by Stamm and a second by Henderson. Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Fries: Yea, Guernsey: Yea. Yea: 9, Nay: 0.

Extend Contract for School Nurse

Motion to extend the contract for Laura Kleisen, school nurse to full-time passed with a motion by Fries and a second by Ladenburger. Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea. Yea: 9, Nay: 0.

Supervisory Classified Staff Raises

Motion to approve a 6% raise to supervisory classified staff passed with a motion by Guernsey and a second by Stamm. Lorens: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea. Yea: 9, Nay: 0.

CTE Program

Consider the purchase of a Plasma Cutter and associated software for the CTE program. Students would do projects with the vision of selling items. This could be an entrepreneurial opportunity.

Motion to approve the purchase of the plasma cutter passed with a motion by Ladenburger and a second by Guernsey. Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea. Yea: 9, Nay: 0.

Facility Develop Plan

Anderson presented information received from the following firms to work with to develop a facility plan.

Wilkins
Jeff Tidyman
DLR
Prochaska and Associates
BVH

Motion to proceed with Wilkins to develop a facility plan passed with a motion by Lorens and a second by Stroup. Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea. Yea: 9, Nay: 0.

Open Campus Concerns

The board discussed the concerns with open campus and administration assured that when a concern is known it is being addressed.

Strategic Planning Goals

The board was asked to select two strategies from the guiding principles and email them to Anderson. The admin will work on these strategies.

Explore options for the Stratton building

Different options for use of the Stratton building were discussed. Anderson was given the directions to move forward with facility possibilities when presented.

Legislation

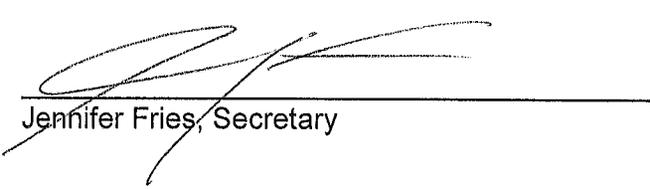
Stamm attended the NRCSA meeting.

NASB information

Several events scheduled. If a board member is interested in attending they need contact Anderson.

Adjourn

Motion to adjourn the meeting at 8:27 passed with a motion by Ladenburger and a second by Fries. Stamm: Yea, Stroup: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Noffsinger: Yea. Yea: 9, Nay: 0.



Jennifer Fries, Secretary

7.C. Payment of the bills
Consent Item

General Fund Authorization May 2023

Accelerated Receivables Solutions	Payroll	480.77
Colonial Life	Payroll	31.20
Dundy County Stratton Schools	Payroll	540.00
EFTPS	Payroll	62,394.33
Healthplan Services, Inc	Payroll	431.52
LegalShield	Payroll	98.65
MG Trust Company	Payroll	7,636.00
Nebraska Dept of Revenue	Payroll	8,889.24
Nebraska School Retirement System	Payroll	51,233.49
Principal Life Insurance Co	Payroll	838.33
Richard Wilson	Payroll	2,787.63
American Fidelity Assurance	Payroll	2,618.17
American Fidelity Assurance Company	Payroll	434.00
Blue Cross-Blue Shield	Payroll	64,450.88
Dundy Co Stratton School Lunch	Payroll	1,181.53
Net Payroll	Payroll	209,773.29
ACCO Brands USA LLC dbs GBC	Supplies	444.01
Al's Lock & Safe Inc	Strike Spare	1,538.00
Amazon Capital Services	Supplies	104.15
Anderson, Jacqueline	Mileage	1,074.20
Atco International	Supplies	545.50
Awards Unlimited, Inc	Retirement Award	74.84
Black Hills Energy	Gas	1,742.13
Blick Art Materials LLC	Supplies	650.76
BWTELCOM	Communications:Phone, Data, Internet	531.95
CDW Government Inc	Supplies	417.93
City Of Benkelman	Utilities	7,043.23
DHHS Licensure Unit	DS SN22 Tonya return	39,858.13
DISCOUNT SCHOOL SUPPLY	Supplies	397.90
Dundy Co Stratton School Lunch	Seconds	2,780.80
Dundy County Hospital	Services	544.87
Esu #16	Board Member workshop	225.00
Farmers Co-op Grain & Supply	Fuel	972.32
Frenchman Valley Coop	Fuel/Diesel	5,629.23
Grace Market	Supplies	86.25
Great Plains Communications	Telephone Internet	50.77
Hampton Inn & Suites-La Vista	2023 State Track	1,788.00
Hampton Inn Kearney	Career Conference-Fox	607.00
Hometown Leasing	Copier Lease	1,376.74
Imperial NAPA	Supplies/Repairs	445.73
KSB School Law	Annual Policy Update 2023	1,250.00
Lakeshore Learning Materials	Supplies	87.99
MCI	Telephone	50.19
Mid-American Research Chemical	Polyur Gym Finish	2,688.05
Midwest Technology Products	Supplies	111.60
MPCC Student Accounts	CPR Cards	185.00
NCSA	23-24 Supt membership	815.00
Nebraska Assn of School Boards	Partial billing-Strategic Plan	7,909.01
Northwest Fire Extinguisher	BE Hood Inspection	123.50
Owens Implement & Supply	Supplies/Repairs	795.20
Protex Central Incorporated	Labor Fire Alarm service call	1,125.27
Quill Corporation	Marshall Supplies	1,142.76
Really Good Stuff, Inc.	BE Library Supplies	168.11
Rocky Mountain Low Voltage	Monthly Monitoring	25.00
School Specialty	Fahrenheit-Supplies	1,929.38
Scoop Media LLC	Advertising	500.00

Staples Advantage	Supplies	2,801.55
SWPPD	Bus Radio	47.00
Tim Rettele	23-24 NCA membership	105.00
Tom Jones	End of year shuttle	50.00
Unifirst Corporation	Custodial Supplies	531.08
US Bank	Subscriptions/Supplies/Conferences	2,423.82
USPS	1 year box rent 586	252.00
Verizon Wireless	Cell Service	93.52
Village of Stratton	Utilities	394.22
		<u>\$ 508,352.72</u>

Depreciation Fund Authorization May 2023

Deere & Company **\$ 30,987.45**

Vendor Name	Invoice Description	Amount
Checking Account ID ACTIVITY	Fund Number 05 ACTIVITY FUND	
Award Emblem Mfg. Co	Choir/band Pins	370.95
Cambridge Public Schools	District D-7 Track Entry Fee	160.00
Cash Wa Distributing	Concessions	540.25
Cozad Community Schools	Golf Entry Fee	100.00
Dundy County Processors	1/4 Beef Patties	918.45
FBLA NLC	2023 NLC Registration	693.00
FBLA	FBLA Supplies	407.08
Frenchman Valley Coop	Concessions Propane	20.00
Gothenburg Public Schools	4 Kids-JH State Track	67.50
Grace Market	Concessions supplies	71.79
Hampton Inn & Suites-La Vista	State Track Rooms	1,490.00
Lanham, Michael	Starter for Twilight Track Meet	270.00
Leadship Center, The	Colt Session	596.00
Maywood Public Schools	Girls Basketball Camp	200.00
McCook Community College	V & JV Summer Leagues	500.00
Medicine Valley Schools	Cattle Trail Golf Entry 2023	50.00
MFAC, LLC	Elastic Foam Crossbar	57.95
Michael Spargo	Per diem meals	487.00
NAEA District XI	23-24 NAEA District Dues	250.00
National FFA Organization	Officer Polos 23-24	936.00
Nebraska FBLA	NLC Registrations/Event Tickets	2,673.00
Nebraska FFA State Association	COLT Registration	1,200.00
O'Dea, Michelle	DCS 136 Meals	1,632.00
Owens Implement & Supply	Prom Supplies	38.55
Paradise Ammo Shack LLC	Containers of Blanks	32.38
Republican Plains Activities Conference	RPAC TRACK	623.40
Skyline Grill	FFA Officers Lunch	137.50
Southern Valley Public Schools	Golf Entry Fee	50.00
Spencer, Cara	Play Production Director	2,000.00
St. Francis Community Schools	Golf Entry Fee	45.00
Stroup, Jordan	JH RPAC Track Starter	250.00
US Bank	Supplies	7,286.23
Zarkowski, Marilyn	Senior Composites	290.00
Fund Number 05		<hr/> 24,444.03
Checking Account ID ACTIVITY		<hr/> 24,444.03

Vendor Name	Invoice Description	Amount
Checking Account ID NUTRITION	Fund Number 06 NUTRITION FUND	
Cash Wa Distributing	FFVP	8,971.63
Central Restaurant Products	Sneeze Guard	169.58
Grace Market	Food	43.86
Fund Number 06		<hr/> 9,185.07
Checking Account ID NUTRITION		<hr/> 9,185.07

7.D. Minor Policy Changes:

Consent Item

These are very minor changes and may have inserted a word or specific number as required by State Law.

3001: States superintendent is responsible for creating budget.

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

This policy sets out the requirements that you must follow when you use federal funds for construction. Please note that this policy will apply to any construction financed with federal funds, regardless of how much the anticipated project will cost. If the construction project has an anticipated cost of more than \$100,000, then you will have to comply with both policy 3003 and 3003.1.

3004.1 - Fiscal Management for Purchasing and Procurement Using Federal Funds

This policy sets out all of the elements that are required by the Education Department General Administrative Regulations (EDGAR). These regulations apply to all federal grants that are made by the US Department of Education to local school districts directly and to all funds that pass from the federal government through state departments of education to local schools. That means you will need to follow this policy for purchases for your food program, special education, Title I and any other federal program. The first section recites that this policy will only apply to purchases made with federal dollars. This keeps your staff from having to jump through the hoops in this policy if they are spending state or local funds. All of your staff who work in areas where federal funds are spent (cooks, special ed and Title I paraeducators, etc.) should be trained on this policy.

3033 - Lending Textbooks to Children Enrolled in Private Schools

This policy complies with Rule 4 of the Nebraska Department of Education. It addresses lending textbooks to children enrolled in private schools and the process for individuals to fill out an application for the textbooks. The procedures and timelines laid out in the policy are required by NDE. Refer to the 3000 series memo for more information.

3036 - Purchasing (Credit) Card Program

Many school districts in Nebraska use credit cards to purchase goods and services for school purposes. However, many schools are unaware that, though state law authorizes the use of such credit cards, it also imposes certain obligations upon the district. In addition, the Nebraska Auditor of Public Accounts has chastised some schools in their audits because school personnel failed to maintain adequate supporting documentation for credit card expenses in violation of state law and school district policy. This policy includes everything required by state law and incorporates recommendations made by the State Auditor in previous school district

audits. It also tracks changes to federal purchasing and procurement and allows continuity of your purchasing system. After you adopt the policy, we strongly encourage you to provide a copy of it to all employees and require them to acknowledge that they have received and read it.

4003 - Drug Testing of Drivers

This policy satisfies the federal law requirement that school districts have a policy that requires drivers to be free from drug and alcohol abuse and that prohibits the possession of unlawful drugs on school property. It sets forth the protocol for requiring and administering testing of drivers. You should review it carefully, and update it as necessary to ensure it is consistent with the terms and procedures of your district's drug and alcohol testing program.

4045 - Milk Expression

This policy states the new federal requirement that the district provide reasonable break time for an employee who wishes to express breast milk for her nursing child in a place, other than a bathroom, which is shielded from view and free from intrusion from coworkers and the public for one year after the child's birth.

4059 - Behavioral and Mental Health Training

Nebraska statute requires the Nebraska Department of Education to provide annual suicide prevention training to schools. The statute provides, "Beginning in school year 2015-16, all public school nurses, teachers, counselors, school psychologists, administrators, school social workers, and any other appropriate personnel shall receive at least one hour of suicide awareness and prevention training each year." It is up to the board to determine who constitutes "other appropriate personnel." The Department of Education's school safety center recommends that "[a]ny school staff member having contact with students" participate in this training, including "para-professionals, administrative/secretarial staff, bus drivers, custodians, kitchen staff, etc." The attached policy lists all of the staff members who are required to complete the suicide awareness training. The highlighted positions are staff members who your board may deem to be "appropriate personnel" to receive the staff. If there are positions which you determine to not be an appropriate staff member to participate in suicide awareness training, please delete it from the version of the policy that your board adopts.

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 ~~[\$insert amount\$1000.]~~.

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: ~~_____~~. Certified Employees or Supervisory staff. 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 **monthly** 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: _____ **June 12, 2023** _____

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: _____ June 12, 2023
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: June 12, 2023

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.

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

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D. Privacy

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

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: June 12, 2023

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 **the Transportation Director** 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 Transportation Director may be contacted at **308-423-5305**

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: June 12, 2023

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: June 12, 2023

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 **October 31** 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: June 12, 2023

Reviewed on: _____

8. **Business Meeting**

Action Item

8.A. Financial Report

Action Item

Presentation of the financial status of the district, balances in various funds, recent/impending activity therein, anticipated expenses and planning for future considerations.

Motion to approve the financial report as presented Passed with a motion by Shad Stamm and a second by Jordan Stroup.

Jennifer Fries: Yea

Ted Henderson: Yea

Cole Lutz: Yea

Sandy Noffsinger: Yea

Shad Stamm: Yea

Jordan Stroup: Yea

Financial Report June				
	Income		Expense	
	MTD	YTD	MTD	YTD
2023	\$ 771,661	\$ 5,915,528	\$ 456,433	\$ 5,281,249
2022	\$ 499,757	\$ 4,874,585	\$ 458,909	\$ 5,745,365
2021	\$ 847,700	\$ 4,617,523	\$ 405,600	\$ 4,961,583
2020	\$ 533,611	\$ 4,669,026	\$ 411,320	\$ 4,875,663
2019	\$ 435,527	\$ 4,308,943	\$ 484,848	\$ 4,823,382
2018	\$ 376,678	\$ 4,922,085	\$ 447,466	\$ 4,675,335
2017	\$ 535,315	\$ 4,567,216	\$ 442,322	\$ 4,648,009
2016	\$ 1,595,595	\$ 4,725,485	\$ 469,893	\$ 4,659,871
2015	\$ 1,458,513	\$ 4,595,805	\$ 415,193	\$ 4,572,756
Average	\$ 822,540	\$ 4,631,427	\$ 445,174	\$ 4,709,169

Fund Balances							
	Unemp	GF	Depreciation	QCPUF	Sp Bld	Dep/SpBd/Q	Total
2023	\$ 13,350	\$ 3,683,102	\$ 497,808	\$ 267,433	\$ 130,897	\$ 896,138	\$ 4,592,589
2022	\$ 13,342	\$ 3,026,045	\$ 390,459	\$ 279,403	\$ 815,104	\$ 1,484,966	\$ 4,524,354
2021	\$ 13,335	\$ 2,574,746	\$ 644,327	\$ 241,163	\$ 1,004,032	\$ 1,889,522	\$ 4,477,603
2020	\$ 13,321	\$ 2,899,723	\$ 537,689	\$ 169,396	\$ 694,382	\$ 1,401,467	\$ 4,314,511
2019	\$ 13,237	\$ 2,815,464	\$ 349,582	\$ 101,874	\$ 501,276	\$ 952,732	\$ 3,781,433
2018	\$ 13,191	\$ 2,887,514	\$ 163,081	\$ 64,249	\$ 330,771	\$ 558,101	\$ 3,458,806
2017	\$ 12,860	\$ 2,158,773	\$ 142,501	\$ 55,616	\$ 265,798	\$ 463,915	\$ 2,635,548
2016	\$ 13,907	\$ 1,519,734	\$ 144,652	\$ 53,421	\$ 256,153	\$ 454,226	\$ 1,987,867
2015	\$ 13,901	\$ 1,496,055	\$ 225,089	\$ 81,158	\$ 427,293	\$ 733,540	\$ 2,243,496
Average	\$ 13,419	\$ 2,175,508	\$ 204,981	\$ 71,264	\$ 356,258	\$ 632,503	\$ 2,821,430

Account Groups; Processing Month 05/2023; Account Group ID
GFREVENUE; Accounts to Include Accounts With Activity

Account Group: GFREVENUE Monthly Board Report Accounts

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Taxes Levied/Assessed by the School Dist	4,010,812.00	645,224.75	3,843,938.22	95.84	166,873.78
01 1115	Carline Taxes	5,472.00	0.00	5,894.77	107.73	(422.77)
01 1120	Public Power Dist Sales Tax	2,280.00	0.00	3,287.91	144.21	(1,007.91)
01 1125	Motor Vehicle Tax	192,280.00	22,678.29	199,911.21	103.97	(7,631.21)
01 1140	Penalties & Interest on Taxes	463.00	587.43	14,031.01	3,030.46	(13,568.01)
01 1311	Tuition From Individuals-Reg Ed	0.00	0.00	(3,559.00)	0.00	3,559.00
01 1315	Tuition-Education Entities-Distance Ed	1,824.00	0.00	0.00	0.00	1,824.00
01 1370	Preschool Tuition & Fees	4,256.00	0.00	0.00	0.00	4,256.00
01 1510	Interest on Investments	10,640.00	783.01	3,848.61	36.17	6,791.39
01 1740	Fees-Locker; equipment	0.00	723.00	723.00	0.00	(723.00)
01 1800	Revenue-Community Service Activities	0.00	3,823.00	19,388.00	0.00	(19,388.00)
01 1911	Local License Fees	1,672.00	0.00	1,970.00	117.82	(298.00)
01 1920	Contributions-Donations	19,000.00	0.00	0.00	0.00	19,000.00
01 1990	Other Local Receipts	1,672.00	488.20	1,859.43	111.21	(187.43)
	Subtotal: LOCAL RECIEPTS	4,250,371.00	674,307.68	4,091,293.16	96.26	159,077.84
01 2110	County Fines And License	15,960.00	8,302.19	12,980.16	81.33	2,979.84
01 2130	Other County Receipts	760.00	0.00	0.00	0.00	760.00
01 2210	Educational Service Unit Receipts	0.00	0.00	1,500.00	0.00	(1,500.00)
	Subtotal: COUNTY AND ESU RECEIPTS	16,720.00	8,302.19	14,480.16	86.60	2,239.84
01 3110	State Aid	29,753.00	5,002.26	38,458.26	129.26	(8,705.26)
01 3120	Special Education-School Age	130,720.00	37,729.00	129,909.00	99.38	811.00
01 3125	Special Ed. Transportation-Sch Age	10,640.00	0.00	0.00	0.00	10,640.00
01 3130	Homestead Exemption	9,880.00	3,313.33	13,232.08	133.93	(3,352.08)
01 3131	Property Tax Credit	399,000.00	0.00	601,920.98	150.86	(202,920.98)
01 3132	Personal Property Tax Credit	19,000.00	0.00	0.00	0.00	19,000.00
01 3134	Railroad & Public Property Tax Credit	11,400.00	0.00	0.00	0.00	11,400.00
01 3180	Pro-Rate Motor Vehicle	8,512.00	0.00	8,209.89	96.45	302.11
01 3400	State Apportionment	36,480.00	0.00	63,008.45	172.72	(26,528.45)
01 3535	Payments For High Ability Learners	1,900.00	0.00	0.00	0.00	1,900.00
	Subtotal: STATE RECEIPTS	657,285.00	46,044.59	854,738.66	130.04	(197,453.66)
01 4310	REAP: SRSA Grants	26,600.00	0.00	21,874.00	82.23	4,726.00
01 4421	IDEA PART-B (611) ARP - BASE & ENROLLMENT POVERTY ALLOCATION- BIRTH THROUGH AGE TWENTY-ONE	0.00	0.00	12,496.00	0.00	(12,496.00)
01 4422	IDEA PRESCHOOL (619) ARP - BASE/ENROLLMENT POVERTY (619) ALLOCATION	0.00	0.00	1,090.00	0.00	(1,090.00)
01 4505	Title I, Part A ESSA Improving Basic Pro	50,160.00	0.00	89,922.00	179.27	(39,762.00)
01 4506	Title I, Part A Accountability ESSA Impr	6,460.00	0.00	0.00	0.00	6,460.00
01 4509	Title II Part A ESSA Supporting Eff Inst	9,500.00	0.00	15,305.00	161.11	(5,805.00)
01 4512	IDEA Part B (611) Base Allocation	29,640.00	0.00	0.00	0.00	29,640.00
01 4516	IDEA PreK(619) Base Allocation	380.00	0.00	622.00	163.68	(242.00)
01 4518	IDEA Part B (611) Base & Enrollment Poverty Allocation	0.00	0.00	76,763.00	0.00	(76,763.00)
01 4519	IDEA Enrollment/Poverty	34,200.00	0.00	0.00	0.00	34,200.00
01 4521	IDEA Part B Proportionate Share	0.00	0.00	842.00	0.00	(842.00)
01 4524	Other Federal Non Categorical	0.00	0.00	0.00	0.00	0.00
01 4525	Federal Vocational Ed & Tech (Perki	1,520.00	0.00	0.00	0.00	1,520.00
01 4530	Other Federal	0.00	0.00	4,361.07	0.00	(4,361.07)
01 4708	Medicaid In Public Schools	10,640.00	43,006.11	55,206.42	518.86	(44,566.42)
01 4709	Medicaid Administrative Activities	760.00	0.00	0.00	0.00	760.00
01 4969	TITLE IV-A: Student Support & Academic G	0.00	0.00	10,000.00	0.00	(10,000.00)
01 4998	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER III)	676,664.00	0.00	599,330.00	88.57	77,334.00

Revenue Summary Report
 Processing Month: 05/2023

Account Groups; Processing Month 05/2023; Account Group ID
 GFREVENUE; Accounts to Include Accounts With Activity

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
	Subtotal: FEDERAL RECEIPTS	846,524.00	43,006.11	887,811.49	104.88	(41,287.49)
01 5301	Insurance Adjustments	50,000.00	0.00	6,204.06	12.41	43,795.94
	Subtotal: NON-REVENUE RECEIPTS	50,000.00	0.00	6,204.06	12.41	43,795.94
01 9001 000	Interfund Loan from General Fund	0.00	0.00	61,000.00	0.00	(61,000.00)
	Subtotal: Non-Program Receipts	0.00	0.00	61,000.00	0.00	(61,000.00)
		<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
	Grand Total:	5,820,900.00	771,660.57	5,915,527.53	101.63	(94,627.53)

06/08/2023 05:45 PM

Regular; Processing Month 06/2023; Function Number 55 Records Selected; Fund
Number 01

User ID: RJS

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01	GENERAL FUND					
1100	Regular Instructional Programs	3,440,429.00	229,189.24	2,330,942.52	69.01	1,109,486.48
1150	Limited English Proficiency Programs	48,198.00	2,443.31	27,104.72	56.24	21,093.28
1160	Poverty Programs	250,250.00	20,178.81	207,132.77	82.77	43,117.23
1200	Special Education Instructional Programs	396,627.00	30,861.61	357,211.62	90.13	39,415.38
1291	Early Childhood SpEd Ages 3-5	85,192.00	2,046.61	62,731.08	73.63	22,460.92
1292	Early Childhood SpEd Ages 0-2	8,175.00	0.00	9,887.50	120.95	(1,712.50)
1300	Summer School	0.00	0.00	0.00	0.00	0.00
2120	Guidance Services	52,655.00	5,957.74	60,652.47	115.83	(7,997.47)
2130	Health Services	10,343.00	0.00	478.36	4.81	9,864.64
2140	Psychological Services	0.00	0.00	18,712.05	0.00	(18,712.05)
2141	Psychological Services-SPED-School Age	77,504.00	0.00	49,481.25	63.84	28,022.75
2142	Psychological Services Sped-Ages 3-5	10,881.00	0.00	6,409.41	58.90	4,471.59
2151	Speech Path/Audiology Svcs SPED SA	28,673.00	0.00	47,250.00	164.79	(18,577.00)
2152	Speech Path/Audiology SPED Age 3-5	3,132.00	0.00	4,856.25	155.05	(1,724.25)
2153	Speech Path/Audiology Svcs SPED 0-2	3,132.00	0.00	4,856.25	155.05	(1,724.25)
2161	Occupational Therapy SPED SA	14,423.00	0.00	12,340.51	85.56	2,082.49
2171	Physical Therapy Services-SA	5,572.00	478.87	2,368.42	42.51	3,203.58
2173	Physical Therapy-SPED Ages 0-2	0.00	0.00	373.06	0.00	(373.06)
2211	School Improvement	0.00	0.00	1,518.00	0.00	(1,518.00)
2212	Instruction & Curriculum Development	162.00	0.00	816.00	1,012.96	(654.00)
2213	Instructional Staff Training	4,000.00	0.00	1,842.71	46.07	2,157.29
2220	Library/Media Services	63,404.00	5,819.97	55,520.90	87.66	7,883.10
2224	EDUCATIONAL TELEVISION SERVICES	0.00	0.00	53,202.00	0.00	(53,202.00)
2230	Instruction-Related Technology	143,929.00	7,938.07	91,506.04	73.24	52,422.96
2240	Academic Student Assessment	0.00	0.00	0.00	0.00	0.00
2310	Board of Education	30,050.00	9,518.00	48,617.60	167.09	(18,567.60)
2320	Executive Administration	158,552.00	16,192.08	167,818.61	106.15	(9,266.61)
2330	District Legal Services	8,000.00	1,250.00	1,365.00	17.79	6,635.00
2410	Principal	460,906.00	34,769.16	347,083.61	75.71	113,822.39
2510	Fiscal Services	140,686.00	9,403.95	114,315.39	83.70	26,370.61
2570	Personnel Services	0.00	0.00	106.26	0.00	(106.26)
2610	Operation of Buildings	397,948.00	26,220.13	354,862.56	89.38	43,085.44
2620	Maintenance of Buildings	282,908.00	9,506.76	112,679.40	39.84	170,228.60
2630	Care and Upkeep of Grounds	11,316.00	59.30	16,849.77	149.08	(5,533.77)
2640	Care and Upkeep of Equipment	1,262.00	971.39	2,477.57	196.32	(1,215.57)
2650	Vehicle Operation & Maint (non student t	0.00	0.00	39.38	0.00	(39.38)
2660	Security	5,841.00	1,538.00	6,587.28	112.78	(746.28)
2670	Safety	6,218.00	1,125.27	4,496.87	72.32	1,721.13
2710	Vehicle Operation	426,522.00	23,837.95	318,814.41	74.75	107,707.59
2712	Vehicle Operation-School Age Sped	30,147.00	2,849.19	28,994.92	96.18	1,152.08
2713	Vehicle Operation-Below Age 5 Sped	4,353.00	225.26	2,772.89	63.70	1,580.11
2730	Vehicle Servicing & Maintenance-Reg Ed	188,034.00	9,392.40	125,541.49	66.77	62,492.51
3300	Community Services Operations	0.00	0.00	100.00	0.00	(100.00)
4700	Building Improvements	0.00	0.00	0.00	0.00	0.00
5000	Debt Service	0.00	0.00	0.00	0.00	0.00
6200	Federal Services-Title I, Part A ESSA Im	111,044.00	45.42	1,362.80	2.15	109,681.20
6210	Federal Services-Title I, Part A Account	532.00	0.00	0.00	100.38	532.00
6310	Federal Services-Title II, Part A ESSA S	27,687.00	1,833.63	18,445.79	66.62	9,241.21
6408	IDEA-PtB-611-Base-EP	86,188.00	0.00	0.00	0.00	86,188.00
6992	Federal Services--REAP-SRSA Grants	0.00	0.00	0.00	0.00	0.00
6997	ESSER II	0.00	0.00	0.00	0.00	0.00
6998	ESSER III	0.00	0.00	101,456.65	0.00	(101,456.65)
8000	Transfers (Outgoing)	650,000.00	2,780.80	38,266.55	5.89	611,733.45
9000	NON-PROGRAM EXPENDITURES	0.00	0.00	0.00	0.00	0.00
9001	Repayment of Interfund Loan General Fund	0.00	0.00	61,000.00	0.00	(61,000.00)
01	GENERAL FUND	7,674,875.00	456,432.92	5,281,248.69	70.13	2,393,626.31

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

06/08/2023 05:45 PM

Regular; Processing Month 06/2023; Function Number 55 Records Selected; Fund
Number 01

User ID: RJS

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
Grand Total:	7,674,875.00	456,432.92	5,281,248.69	70.13	2,393,626.31

TOTAL SUMMARY OF BANK BALANCES

	February	March	April	May
<i>Pinnacle Bank-Unemployment</i>	\$13,347.03	\$13,347.60	\$13,348.53	\$13,349.74
General Fund				
Pinnacle Bank-MMSA	\$1,996,564.36	\$2,871,989.80	\$2,852,518.59	\$3,553,273.61
Pinnacle Bank Benkelman-General Fund	\$282,194.50	\$29,101.44	\$83,140.34	\$115,025.26
Pinnacle Bank Benkelman-Clearing A/C	\$15,010.39	\$15,730.89	\$15,730.89	\$14,802.89
Total General Fund Balances	\$2,293,769.25	\$2,916,822.13	\$2,951,389.82	\$3,683,101.76
<i>Pinnacle Bank Depreciation Fund Balance</i>	\$497,563.03	\$497,625.76	\$497,698.70	\$497,807.75
QCPUF				
Pinnacle Bank Benkelman-Checking A/C	\$264,051.16	\$265,930.59	\$265,976.28	\$266,024.89
NE Liquid Asset Fund	\$1,392.16	\$1,397.37	\$1,402.60	\$1,408.24
Total Qualified Capital Purpose Undertaking Fund	\$265,443.32	\$267,327.96	\$267,378.88	\$267,433.13
<i>Pinnacle Bank Special Building Fund</i>	\$82,336.34	\$45,322.11	\$70,145.07	\$130,897.08
Total Cash in Bank	\$3,152,458.97	\$3,740,445.56	\$3,799,961.00	\$4,592,589.46

CASH FLOW STATEMENT

Beginning Balance General Fund Checking \$ 115,025.26

MMSA-Pinnacle Bank 3,553,273.61

Total General Fund Money \$ 3,668,298.87

ESTIMATED DISBURSEMENTS

			2021-2022	2020-2021
Bills	92,088.39			
Payroll	416,264.33	508,352.72	471,926.46	475,633.51

COUNTY RECEIPTS

			2021-2022	2020-2021
Dundy County Treasurer	536,032.63			
Hitchcock County Treasurer	144,073.36			
	680,105.99		457,008.66	843,721.64

Estimated Over(Under)age - GF Checking	\$ 286,778.53
Transfers In (Interfund Loan for SBF)	\$ -
Lunch Payroll	\$ 20,000.00
NDE Money (Apportionment)	\$ -
Transfer TO/FROM MMSA	\$ (275,000.00)
	\$ 31,778.53

Transfers:

- \$275,000.00 from GF to MMSA
- \$20,000.00 from Nutrition for payroll to GF
- \$2,780.80 from GF to Nutrition for May seconds
- \$928.00 from GF to GF Clearing

Regular; Beginning Month 09/2022; Processing Month 06/2023; Fund Number 02, 03, 08,
09

Fund: 02 DEPRECIATION

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
02 101	CASH	521,359.58	17,438.59	71,977.87	466,820.30
Total:	Current Assets	521,359.58	17,438.59	71,977.87	466,820.30
Fund Balance					
02 704	FUND BALANCE	521,359.58	71,977.87	17,438.59	466,820.30
Total:	Fund Balance	521,359.58	71,977.87	17,438.59	466,820.30
Revenue					
02 1510	Interest Earned	0.00	0.00	649.59	649.59
Total:	Revenue	0.00	0.00	649.59	649.59
Expenditure					
02 2900 450 001	Construction Services	0.00	6,550.00	0.00	6,550.00
02 2900 610 001	General Supplies	0.00	10,177.36	0.00	10,177.36
02 2900 610 002	General Supplies	0.00	3,976.06	0.00	3,976.06
02 2900 650 001	Supplies - Technology Related	0.00	4,498.00	4,498.00	0.00
02 2900 731 001	Machinery	0.00	17,133.86	0.00	17,133.86
02 2900 731 002	Machinery	0.00	13,853.59	0.00	13,853.59
02 2900 733 001	Furniture & Fixtures	0.00	15,789.00	12,291.00	3,498.00
Total:	Expenditure	0.00	71,977.87	16,789.00	55,188.87
Total:	02	1,042,719.16	161,394.33	106,855.05	989,479.06

Fund: 03 EMPLOYEE BENEFIT FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
03 101	CASH	13,343.71	6.11	0.08	13,349.74
03 106	Cafeteria Checking	3,794.18	0.04	0.04	3,794.18
Total:	Current Assets	17,137.89	6.15	0.12	17,143.92
Fund Balance					
03 704	FUND BALANCE	17,137.89	0.04	6.07	17,143.92
Total:	Fund Balance	17,137.89	0.04	6.07	17,143.92
Revenue					
03 1510	Interest Earned	0.00	0.04	6.07	6.03
Total:	Revenue	0.00	0.04	6.07	6.03
Total:	03	34,275.78	6.23	12.26	34,293.87

Fund: 08 SPECIAL BUILDING FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
08 101	CASH	54,399.09	463,088.87	386,590.88	130,897.08
08 131	Receivable Account	71,617.22	243,677.93	280,051.65	35,243.50
Total:	Current Assets	126,016.31	706,766.80	666,642.53	166,140.58
Fund Balance					
08 704	FUND BALANCE	126,016.31	386,590.88	426,715.15	166,140.58
Total:	Fund Balance	126,016.31	386,590.88	426,715.15	166,140.58
Revenue					
08 1100	Taxes Levied	0.00	0.00	208,531.41	208,531.41
08 1115	Carline Taxes	0.00	0.00	320.08	320.08
08 1120	Public Power District Sales Tax	0.00	0.00	178.53	178.53
08 1140	Penalties & Interest on Taxes	0.00	0.00	796.40	796.40
08 1510	Interest Earned	0.00	0.00	37.22	37.22
08 3130	Homestead Exemption	0.00	0.00	718.42	718.42
08 3131	Property Tax Credit	0.00	0.00	32,684.00	32,684.00
08 3180	Pro-Rate Motor Vehicle	0.00	0.00	449.09	449.09
08 9001 000	Interfund Loan from General Fund	0.00	61,000.00	122,000.00	61,000.00

Regular; Beginning Month 09/2022; Processing Month 06/2023; Fund Number 02, 03, 08,
09

Fund: 08 SPECIAL BUILDING FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Total:	Revenue	0.00	61,000.00	365,715.15	304,715.15
Expenditure					
08 4300 450 001	Architecture & Engineering Construction Services	0.00	9,851.36	0.00	9,851.36
08 4700 450 001	Building Improvements-Construction Services	0.00	193,739.52	0.00	193,739.52
08 9001 001 001	Interfund Loans from General Fund	0.00	122,000.00	61,000.00	61,000.00
Total:	Expenditure	0.00	325,590.88	61,000.00	264,590.88
Total:	08	252,032.62	1,479,948.56	1,520,072.83	901,587.19

Fund: 09 QCPUF

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
09 101	CASH	279,522.20	5,049.43	17,138.50	267,433.13
09 131	Receivable Account	4.88	2,554.87	2,557.88	1.87
Total:	Current Assets	279,527.08	7,604.30	19,696.38	267,435.00
Fund Balance					
09 704	FUND BALANCE	279,527.08	17,138.50	5,046.42	267,435.00
Total:	Fund Balance	279,527.08	17,138.50	5,046.42	267,435.00
Revenue					
09 1100	Taxes Levied	0.00	0.00	2,543.91	2,543.91
09 1140	Penalties & Interest on Taxes	0.00	0.00	10.96	10.96
09 1510	Interest Earned	0.00	27.81	391.55	363.74
Total:	Revenue	0.00	27.81	2,946.42	2,918.61
Expenditure					
09 4500 610 001	General Supplies	0.00	17,110.69	2,100.00	15,010.69
Total:	Expenditure	0.00	17,110.69	2,100.00	15,010.69
Total:	09	559,054.16	41,881.30	29,789.22	552,799.30

Activity Fund Balance Report - Summary - Exclude Encumbrances

09/2022 - 05/2023

Regular; Beginning Month 09/2022; Processing Month 05/2023; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	FUND BALANCE	1,525.00	0.00	0.00	0.00	1,525.00
05 704 0100	Cheerleaders	3,661.79	709.25	0.00	0.00	2,952.54
05 704 0105	Cheerleading Fundraising	1,181.50	6,882.31	8,752.43	0.00	3,051.62
05 704 0110	Cross Country	0.00	542.25	425.00	0.00	(117.25)
05 704 0115	Cross Country Fundraising	(56.50)	6.00	74.72	0.00	12.22
05 704 0120	Football	6,082.86	20,670.12	10,148.28	0.00	(4,438.98)
05 704 0125	Football Fundraising	7,176.58	4,351.13	9,835.23	0.00	12,660.68
05 704 0130	Volleyball	3,082.86	4,702.16	1,594.14	0.00	(25.16)
05 704 0135	Volleyball Fundraising	18,035.62	4,236.52	1,465.47	0.00	15,264.57
05 704 0140	Basketball	6,000.00	22,508.89	10,579.91	0.00	(5,928.98)
05 704 0145	Boys Basketball Fundraising	272.34	1,085.00	2,109.27	0.00	1,296.61
05 704 0147	Girls Basketball Fundraising	3,373.20	1,666.41	519.00	0.00	2,225.79
05 704 0150	Wrestling	3,000.00	4,496.68	1,726.34	0.00	229.66
05 704 0155	Wrestling Fundraising	2,381.60	162.34	0.00	0.00	2,219.26
05 704 0160	Track	1,000.00	23,664.24	3,619.00	0.00	(19,045.24)
05 704 0165	Track Fundraising	80.50	0.00	0.00	0.00	80.50
05 704 0170	Girls Golf	0.00	815.95	600.00	0.00	(215.95)
05 704 0175	Girls Golf Fundraising	694.36	363.00	331.54	0.00	662.90
05 704 0180	Boys Golf	5,000.00	1,208.92	640.00	0.00	4,431.08
05 704 0185	Boys Golf Fundraising	656.14	26.82	0.00	0.00	629.32
05 704 0190	Ticket Taking/Clock	134.55	596.00	0.00	0.00	(461.45)
05 704 0300	Class of 2024	1,434.48	5,780.97	6,420.88	0.00	2,074.39
05 704 0310	Class of 2025	2,419.89	1,066.00	2,430.50	0.00	3,784.39
05 704 0320	Class of 2027	4.59	0.00	0.00	0.00	4.59
05 704 0330	Class of 2023	424.50	1,774.50	2,009.08	0.00	659.08
05 704 0335	Class of 2026	450.45	0.00	0.00	0.00	450.45
05 704 0340	FBLA	9,588.64	21,038.69	15,912.31	0.00	4,462.26
05 704 0350	Daycare	0.00	780.34	0.00	0.00	(780.34)
05 704 0360	FCCLA	(2,676.84)	4,743.53	5,395.82	0.00	(2,024.55)
05 704 0370	FFA	13,855.31	46,035.67	45,413.90	0.00	13,233.54
05 704 0380	NHS	0.00	385.00	0.00	0.00	(385.00)
05 704 0390	Speech	0.00	1,322.54	0.00	0.00	(1,322.54)
05 704 0400	Student Council	0.00	1,260.96	1,407.21	0.00	146.25
05 704 0420	Play/Musical	1,659.18	2,129.36	358.00	0.00	(112.18)
05 704 0430	7-12 Vocal	0.00	2,966.15	84.00	0.00	(2,882.15)
05 704 0440	Band	0.00	1,239.06	440.00	0.00	(799.06)

Activity Fund Balance Report - Summary - Exclude Encumbrances

09/2022 - 05/2023

Regular; Beginning Month 09/2022; Processing Month 05/2023; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0445	Music Fundraising	1,760.88	207.60	0.00	0.00	1,553.28
05 704 0460	Play Production	0.00	400.00	0.00	0.00	(400.00)
05 704 0470	Mock Trial	0.00	265.54	0.00	0.00	(265.54)
05 704 0490	Art Club	2,090.25	870.77	705.61	0.00	1,925.09
05 704 0600	Shop Projects	81.11	0.00	0.00	0.00	81.11
05 704 0610	Pop Account	0.00	792.57	755.00	0.00	(37.57)
05 704 0620	Sp Ed Activity A/C	703.60	0.00	0.00	0.00	703.60
05 704 0630	Revolving	5,000.00	2,884.67	976.54	0.00	3,091.87
05 704 0640	Special Purchasing	5,571.33	0.00	0.00	0.00	5,571.33
05 704 0650	Box Tops for Education	2,794.03	3,275.08	364.70	0.00	(116.35)
05 704 0660	Annual	1,349.66	5,653.85	3,986.00	0.00	(318.19)
05 704 0665	DCS News	200.00	0.00	0.00	0.00	200.00
05 704 0670	Computer Technology	774.84	0.00	0.00	0.00	774.84
05 704 0690	Concessions	1,582.05	25,815.39	28,534.58	0.00	4,301.24
05 704 0800	Grade Activity	8,161.05	3,964.61	4,042.66	0.00	8,239.10
05 704 0810	Stuco-Grade School	0.00	581.25	122.24	0.00	(459.01)
05 704 0830	Stratton	939.04	0.00	0.00	0.00	939.04
Fund Total: 05		121,450.44	233,928.09	171,779.36	0.00	59,301.71

Regular; Beginning Month 09/2022; Processing Month 05/2023; Fund Number 06

Fund: 06 NUTRITION FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
06 101	CASH	6,578.38	205,647.44	182,665.33	29,560.49
06 103	Payroll Cash	0.00	45,000.00	99,750.49	(54,750.49)
	Total: Current Assets	6,578.38	250,647.44	282,415.82	(25,190.00)
Current Liabilities					
06 450	PAYROLL DEDUCTION PAYABLE	0.00	207.10	207.10	0.00
06 451	FICA PAYABLE	0.00	12,556.00	12,556.00	0.00
06 452	FIT PAYABLE	0.00	3,587.53	3,587.53	0.00
06 453	INSURANCE PAYABLE	0.00	6,609.06	6,609.06	0.00
06 454	RETIREMENT PAYABLE	0.00	13,127.57	13,127.57	0.00
06 455	SIT PAYABLE	0.00	1,839.09	1,839.09	0.00
	Total: Current Liabilities	0.00	37,926.35	37,926.35	0.00
Fund Balance					
06 704	FUND BALANCE	6,578.38	237,551.20	205,782.82	(25,190.00)
	Total: Fund Balance	6,578.38	237,551.20	205,782.82	(25,190.00)
Revenue					
06 1510	Interest Earned	0.00	0.00	11.67	11.67
06 1611	Daily Sales-School Lunch Program	0.00	14.71	53,638.14	53,623.43
06 1612	Daily Sales-School Breakfast Program	0.00	0.00	1,592.15	1,592.15
06 1990	Other Local Receipts	0.00	0.00	379.00	379.00
06 4210	Federal Reimbursement	0.00	0.00	98,775.49	98,775.49
06 5200	Transfers from General Fund	0.00	15,000.00	50,485.75	35,485.75
	Total: Revenue	0.00	15,014.71	204,882.20	189,867.49
Expenditure					
06 3100 110 001	Salaries of Regular Employees-Non-Instru	0.00	38,108.83	0.00	38,108.83
06 3100 110 002	Salaries of Regular Employees-Non-Instru	0.00	39,449.26	0.00	39,449.26
06 3100 120 001	Salaries of Temporary Employees-Non-inst	0.00	303.93	0.00	303.93
06 3100 120 002	Salaries of Temporary Employees-Non-inst	0.00	4,077.64	0.00	4,077.64
06 3100 130 001	Overtime-Non Instructional Staff	0.00	124.29	0.00	124.29
06 3100 210 001	Group Insurance-Non Instructional	0.00	2,473.74	0.00	2,473.74
06 3100 210 002	Group Insurance-Non Instructional	0.00	2,473.74	0.00	2,473.74
06 3100 220 001	Social Security-Non Instructional	0.00	2,948.13	67.76	2,880.37
06 3100 220 002	Social Security-Non Instructional	0.00	3,329.87	67.62	3,262.25
06 3100 230 001	Retirement-Non Instructional	0.00	3,304.32	0.00	3,304.32
06 3100 230 002	Retirement-Non Instructional	0.00	3,292.12	0.00	3,292.12
06 3100 270 001	Worker's Comp-Non-Instructional Staff	0.00	1,800.00	0.00	1,800.00
06 3100 270 002	Worker's Comp-Non-Instructional Staff	0.00	1,800.00	0.00	1,800.00
06 3100 600 000	Other Expenses	0.00	123.45	0.00	123.45
06 3100 610 001	General Supplies	0.00	4,944.90	0.00	4,944.90
06 3100 610 002	General Supplies	0.00	4,907.74	0.00	4,907.74
06 3100 630 001	Food: School Food Service Program	0.00	45,583.44	0.00	45,583.44
06 3100 630 002	Food: School Food Service Program	0.00	49,223.59	765.24	48,458.35
06 3100 733 001	Furniture & Fixtures	0.00	7,017.00	0.00	7,017.00
06 3100 733 002	Furniture & Fixtures	0.00	7,017.00	0.00	7,017.00
06 3100 810 001	Dues & Fees: Memberships, Student Fees	0.00	116.75	0.00	116.75
06 3100 810 002	Dues & Fees: Memberships, Student Fees	0.00	116.75	0.00	116.75
	Total: Expenditure	0.00	222,536.49	900.62	221,635.87
	Total: 06	13,156.76	763,676.19	731,907.81	361,123.36

US BANK Credit Card June 2023

04/24/2023	Dollar General	Supplies	41.50
04/26/2023	Pizza Hut	RPAC-AD	15.96
04/27/2023	Caseys	Fuel	63.70
04/29/2023	Sapp Bros	Fuel	67.26
05/03/2023	Pizza Hut	RPAC-EX	13.38
05/03/2023	NSP	Background ck	12.5
05/08/2023	Knutson Irrigation	Repairs	905.63
05/12/2023	Knutson Irrigation	Repairs	54.78
05/15/2023	OnStar	Subscription	31.99
05/15/2023	NSP	Background ck	15.50
05/17/2023	Dollar General	Supplies	18.5
05/18/2023	Beyond Golf	Food	32.24
05/18/2023	Misc-4 coaches	State Track	355.68
05/19/2023	PF Chang	Food	46.58
05/19/2023	Misc-Rettele	State Track	63.35
05/19/2023	GoFan	State Track	23.00
05/20/2023	Casey	Fuel	54.69
05/23/2023	Taco Johns	Meal	16.76
05/24/2023	NCA	Freeland-Membersip	135.20
05/23/2023	ANEW	Fuel	72.57
05/21/2023	FVC	Fuel	59.05
05/13/2023	Hilton Inn Omaha	Neta conf	324.00

2423.82

8.B. Extend a contract for IT Coordinator
Action Item

Motion to approve contract for IT coordinator to Brad Golden Passed with a motion by Shad Stamm and a second by Ted Henderson.

Jennifer Fries: Yea
Ted Henderson: Yea
Cole Lutz: Yea
Sandy Noffsinger: Yea
Shad Stamm: Yea
Jordan Stroup: Yea

8.C. Adopt Strategic Plan Goals for the upcoming year.
Action Item

DCS Board Goals

- 11. Student Learning Opportunities: Implement expanded learning opportunities for students to enhance college/career/ readiness skills.**
- 12. Culture and Cohesion: Foster a caring, inclusive culture where all staff and students feel value, support, and connectedness.**
- 13. Personnel Effectiveness: Continue to provide organized PLC's to grow a positive and collaborative learning culture for staff and students.**
- 14. Communication and Partnerships: Continue to increase communication to maintain perceptions of DCS by engaging students, families, employees and the community.**
- 15. District Resources: Creation of a comprehensive facilities plan to address both short-term and long-term goals including but not limited to new construction, renovation, maintenance of facilities and acquiring property to meet the future needs of the district.**
- 16. Board Governance: Establish and maintain effective communication with stakeholders to promote the district's image, and build and sustain partnerships that best serve education.**

Motion to adopt Strategic Plan Goals as presented Passed with a motion by Jennifer Fries and a second by Cole Lutz.

Jennifer Fries: Yea
Ted Henderson: Yea
Cole Lutz: Yea
Sandy Noffsinger: Yea

Shad
Stamm: Yea

Jordan
Stroup: Yea

8.D. Surplus property

Action Item

1996 Ford Taurus: 178,539 miles

2002 Ford Taurus: 111963 miles

22 Tables, 52 Steel Chairs, Ball Cart, 2 mop buckets, Hobart dishwasher, Hobart mixer, 2 steam kettles, Floor stand mixer, High jump pits, 15 plastic floor desk mats, Air Compressor, 2 milk coolers, 2 gas ovens, Oven with microwave, Gym equipment, Push mower, 2 riding mowers, 2 weed eaters, 5 wooden doors.

Motion to approve the sale of vehicles with sealed bids by July 3, 2023 by 4:00 pm MT Passed with a motion by Jordan Stroup and a second by Shad Stamm.

Jennifer Fries: Yea

Ted Henderson: Yea

Cole Lutz: Yea

Sandy Noffsinger: Yea

Shad Stamm: Yea

Jordan Stroup: Yea

Motion to approve the sale of surplus items thru online auction by July 3, 2023 by 4:00 pm MT Passed with a motion by Shad Stamm and a second by Jennifer Fries.

Jennifer Fries: Yea

Ted Henderson: Yea

Cole Lutz: Yea

Sandy Noffsinger: Yea

Shad Stamm: Yea

Jordan Stroup: Yea

8.E. NASB information

Action Item

8.F. Legislation

Action Item

9. **Adjourn**

Information Item

Motion to adjourn at 7:29 Passed with a motion by Jordan Stroup and a second by Jennifer Fries.

Jennifer Fries: Yea

Ted Henderson: Yea

Cole Lutz: Yea

Sandy Noffsinger: Yea

Shad Stamm: Yea

Jordan Stroup: Yea