

**BOARD OF EDUCATION
YUTAN PUBLIC SCHOOLS**

**High School Media Center
December 9, 2024**

AGENDA

{{Name: Agenda Item Name}}

1. **Call to Order**
2. **Open Meetings Act**

This meeting will be conducted in accordance with the Nebraska Open Meetings Act. The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting at a location accessible to members of the public.
3. **Pledge of Allegiance**
4. **Roll Call**
5. **Excuse Absences of Board Members**
6. **Public Notice**

Per board policy 2008-Meetings, advance notice of all board meetings, other than emergency meetings, shall be publicized 48 hours or more in advance of the meeting in a newspaper of general circulation in the district. Meeting notices may also be posted on the school district website and posted in three prominent places in the school district.

 - **Publication:** Meeting notice was published in the Wahoo Newspaper on Friday, November 29, 2024.
 - **Postings:** Meeting notice was posted at the entrance of Yutan High School, Yutan Elementary School, Yutan Post Office, First State Bank-Yutan, and on the Yutan Public Schools web page on Thursday, December 5, 2024.
 - **Agenda:** The agenda is kept current and available for public inspection at the Superintendent's office during normal business hours, and is posted on the school website in advance of the scheduled meeting. The agenda may not be altered later than 24 hours prior to the beginning of the meeting. The order of the items on the agenda may be changed by the board at or during the meeting.
7. **Approval of the Agenda**
8. **Public Comments**

Instructions for those who wish to speak during Public Comment:
The Board of Education recognizes the importance of citizen participation in school district matters. In order to assure citizens are heard and board meetings are conducted effectively and in an organized manner, a Public Comment period will be scheduled at some meetings. A Public Comment sign-in sheet is located on the table near the entrance and your name and topic must be entered on the sheet prior to the start of the meeting. If you are planning to speak about a personnel or a student matter involving an

individual, please understand that the district has complaint procedures to address such complaints and concerns. The Board requests that you follow the policy and procedures before commenting on these matters to the Board. Board members will not respond to any questions you ask or comments about individual staff members or students, but may direct your concerns to the appropriate administrator for further review. Each speaker shall be allowed a maximum of five minutes, and not more than twenty minutes will be allowed for a specific topic. Policy 2009-Procedure for Addressing the Board is made available in the meeting room.

Comments:

- Foundation Information:
- Booster Club Information:
- General Public Comments:

9. **Administrative Reports**

Written reports have been submitted from the elementary principal, high school principal, activities director, student services director, and superintendent. Each administrator will make comments on their respective report:

- Elementary Principal
- High School Principal
- Activities Director
- Student Services Director
- Superintendent

10. **Consent Agenda**

The Consent Agenda is used to help the efficiency of the meeting by allowing the Board to approve items such as prior meeting minutes, general business of noncontroversial nature, or routine communication. The Consent Agenda for this meeting includes:

- Minutes from the November 11, 2024 Board Meeting
- Minutes from the November 26, 2024 Special Board Meeting
- Minutes from the December 2, 2024 Special Board Meeting
- Treasurer's Report and Claims

11. **Committee Reports**

Reports from the following committee(s):

- Facilities Committee
 - Met on Tuesday, December 3, 2024
- Finance Committee
 - Met on Friday, December 6, 2024

12. **Business Items**

12.1. 2023-24 Annual Financial Audit

School districts are required by state law to have a financial audit of all funds at the conclusion of each fiscal year - running from September 1 through August 31. Bergan KDV/Creative Planning completed the audit and submitted their report by the statutory deadline of November 5th. The Board will consider, discuss, and take all necessary action to approve the audit.

12.2. Purchase of Vans for Student Transportation

At the March 11th, 2024 board meeting, the board gave approval for the purchase of vans for student transportation. Two (2) vans were ordered from Woodhouse Ford in Blair. The vans have been modified at a certified re-manufacturer to comply with state and federal standards for maximum passengers and are scheduled for delivery between December 11 and December 18. The board will consider, discuss, and take all necessary action to approve the invoice claims for the purchase of the school vans.

12.3. HVAC Payment

The first installment of the HVAC work to be completed by Facility Advocates is scheduled for payment. The payment schedule is attached. The board will consider, discuss, and take all necessary action to approve the first installment payment to Facility Advocates.

12.4. Certified Staff Resignations

The board will consider, discuss, and take all necessary action to approve the resignation of the following certified staff effective upon the conclusion of the 2024-25 school year:

- Mrs. Teresa Davis, Kindergarten Teacher
- Mr. Josh Lynch, Activities Director/Assistant Principal

12.5. Mid-Year Policy Updates

Due to 2024 legislative actions and federal program monitoring, it is necessary to revise two specific policies. The Board will consider, discuss, and take all necessary action to approve the revisions to policy as presented.

12.6. Review and/or Revise Policies

The following policies are subject to approval and/or revision as part of the monthly policy review process. The policies presented have been reviewed by the Superintendent and are current by state statute, legal specifications, or NDE requirements; or have been revised or new policies presented to be in alignment with state statute, legal recommendation, or state and federal requirements. The board will consider, discuss, and take necessary action to affirm existing policies or approve revised or new policies as presented.

- 3001-Budget and Property Tax Request
- 3002-Deposits
- 3003-Bidding for Construction, Remodeling, Repair, or Site Improvement
- 3003.1-Bidding for Construction, Remodeling, Repair, or Related Projects Financed with Federal Funds
- 3004-General Purchasing and Procurement
- 3005-School Activities Fund
- 3007-Review of Bills
- 3008-Gifts, Grants, and Bequests
- 3009-Audit

13. Discussion and Informational Items

Items for discussion, information, or consideration - no action to be taken:

- Election Certification for Board of Education

- Scheduling a Special Meeting to approve the contract of Mr. Brett Schwartz
- January Board Meeting - Reorganization
 - Swear In/Oath of Office - Dan Ridder
 - Elect Officers
 - Appoint Committees
 - Annual Authorizations:
 - Newspapers
 - Legal Counsel
 - Depository(s)
 - Line of Credit
 - Other state and federal appointments of superintendent
- Donation from St. John's Lutheran Church
- Policies for review at the March board meeting:
 - 3010-Insurance
 - 3011-Transportation
 - 3012-School Meal Program and Meal Charges
 - 3013-Emergency Closings
 - 3014-Use of School Property
 - 3015-Time Away from School Activities
 - 3016-Use of Tobacco Products
 - 3017-Press Releases
 - 3018-Denying Access to School Premises or Activities
 - 3019-Sale or Disposal of School Property

14. Next Board Meeting

The next regular meeting of the Board is scheduled for January 13, 2025 at 6:00pm in the high school media center.

The board will hold a Special Meeting for the purpose of approving the contract for Mr. Brett Schwatz on _____.

15. Closed Session

The Board of Education is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.

The Board will enter into Closed Session for the protection of the public interest to discuss collective bargaining negotiations between the Board of Education and the Yutan Education Association.

16. Action From Closed Session

The board will not be taking any action from Closed Session.

17. Adjournment

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

(1) Until January 1, 2025:

(a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

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

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

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

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

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

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

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

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

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

(2) Beginning January 1, 2025:

(a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

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

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

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

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

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

a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

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

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

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

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

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

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

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

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

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

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

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

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

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

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

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

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

(iv) Except as otherwise provided in this subdivision, subsection (1) of section 70-1014, subsection (2) of section 70-1014.02, or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (A) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (B) an organization created under the Municipal Cooperative Financing Act, (C) a

governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

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

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

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

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

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

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

record the meeting. Subsection (5) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

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

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

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

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

(10) This section does not apply to a meeting of the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, an electric cooperative company, a municipality having a generation and distribution system, or a registered group of municipalities if such meeting is subject to section 70-1034.

Source: Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1; Laws 2022, LB908, § 1; Laws 2022, LB922, § 13; Laws 2024, LB287, § 74; Laws 2024, LB399, § 4; Laws 2024, LB1370, § 8.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB287, section 74, with LB399, section 4, and LB1370, section 8, to reflect all amendments.

Note: Changes made by LB287 became operative April 17, 2024. Changes made by LB399 became effective July 19, 2024. Changes made by LB1370 became operative July 19, 2024.

Cross References

Emergency Management Act, see section 81-829.36.

Intergovernmental Risk Management Act, see section 44-4301.

Interlocal Cooperation Act, see section 13-801.

Joint Public Agency Act, see section 13-2501.

Municipal Cooperative Financing Act, see section 18-2401.

Opioid Prevention and Treatment Act, see section 71-2485.

Annotations

Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).

An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).

When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).

Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).

A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).



YUTAN ELEMENTARY

December 2024 Board Report



Students of the month:



Music Student of the month:

Congratulations Micah Demelle, our December band student of the month. Mr. Capron says: Micah has been putting in a lot of hard work into playing the French horn. The French horn is a challenging instrument due to the size of the mouthpiece but Micah's determination and effort are truly paying off! His playing has been steadily improving and it is clear that his commitment is making a big difference! Keep up the good work, Micah!

Art Student of the month:

Congratulations Levi Vogt, our December Art student of the month. Mr. Portis says: Levi Vogt does an amazing job in art class!

Learner

Eager

Vibrant

Intelligent

PE Student of the month:

Congratulations to Alex Dickens, our December P.E. Student of the Month. Mr. Thayer says: Alex has really improved his skills in the P.E classroom. He has a lot of fun when we are playing our games but he really gets focused when we work on individual skills and it's paying off. He is also a great role model for other students because of his work ethic and good sportsmanship. Keep up the hard work Alex!

Comp/Lib Student of the month:

Congratulations Everley Poole, our December Computer/Library student of the month Mrs. Herman says: Everley Poole is going above and beyond to improve her typing skills. She is taking practice tests on her own, even during indoor recess! Her keyboarding speed and accuracy keeps improving with every assignment. She currently has the highest typing record in all of third grade. Congratulations to Everley! Super fantastic awesome excellent!

Above and Beyond Award:

Mrs. Portis would like to nominate Sara Cooper for our December Above and Beyond award. Mrs. Portis says: We are incredibly lucky to have so many wonderful staff members, but I'd like to nominate Sara Cooper for the Above and Beyond Award. Sara is an amazing mom, teacher, and coworker. She is so welcoming, and you can tell her students are genuinely excited to be at school. When they come into the art room, they are happy, engaged, and eager to create. Sara's teaching style helps to set that tone. I am also very impressed with all of the great things Sara (and Wendi) have done with the Student Council. The rock fish display was an amazing way to create a sense of pride in our school's appearance, and the slushie machine helped to add a little extra excitement to the school day! Sara helps make Yutan a better place, and I'm grateful to work with an educator who truly cares about our community. Thanks for all you do, Sara!

1st grade Veterans Program

On November 15th, more than 25 Veteran's spent the morning with our 1st graders. During that time, kids learned to fold the flag, listened to Vet's tell their stories, and did classroom activities. The students and Vet's ended the morning by eating lunch together. Big thanks to Sherry Loos and Bailey Johnson for all their work during this special day. Ms. Loos was the guest speaker at the HS program and was also awarded our VFW Teacher of the year. Congratulations to Sherry.

PS & Kindergarten round up

I plan to meet with the PS and Kindergarten round up staff on December 6th to talk about round up for the 2025-2026 school year. Tentative plan is to have Preschool round up on February 7th and Kindergarten round up on February 28th. Looking to restructure how that day will look this year, I will talk more about that during the board meeting.

Music Concert dates

Monday, December 2nd:

Preschool Winter Concert at 6:30PM at the Elementary Gym

Monday, December 9th:

K-6th Grade Winter Concert at the High School Gym

K-3rd Grade- 5:30PM-6:30PM

4th-6th Grade- 7:00PM-8:00PM



Ms. Novotny Jr. / Sr. High School Board Report



December 2024

Student & Staff Highlights

- Congratulations to **Lexi Bisailon, Bella Sliva, Kaydin Ward, and Izaiah Hancock** for receiving outstanding actor awards at York for the first One-Act performance of the year! Overall, the whole group received a superior rating! Excellent work! They also competed at Southwest and received a superior rating as well! **Lexi Bisailon** and **Izaiah Hancock** received outstanding actor awards!
- Thank you to Mr. Hank Sauer for putting on the Veteran's Day Program here at our school. Mr. Capron and Mr. Gunter and the choir and band for the music! Congratulations to Ginger Eikmeier for being selected as the 7-12 teacher of the year! The following students participated in the Voice of Democracy and placed:
 - 1st Place: Kylie Krajicek
 - 2nd Place: Adison Gale
 - 3rd Place: Molly Besch
- We had 40 students who took SENCAP classes through Southeast Community College for the 2023-24 school year. They completed 114 courses for 340 credit hours completed with an average GPA of 3.40. This results in an estimated savings of \$17,654 on tuition.
- Our 9th-grade students created posters in teams to provide text evidence to show indirect characterization from the book *Lord of the Flies* that they were reading.
- Quiz Bowl participated at Raymond Central on November 16th.
- We had an opportunity to honor nine more students for Circle of Greatness. Those students were **Griffin Ell, Allison Kirchman, Jalen Gahan, Molly Besch, Zia Boves, Macy Dunn, Hudson McKeen, Conley Bonnicks, and Tory Daywood**. Congratulations to our students and the kind things that they are doing for one another, our staff, and our school!
- Logan Maloy and Ksenia Bradford participated in a debate about Artificial Intelligence with other HAL students in our region.
- Congratulations to **Bella Sliva, Lexi Bisailon, and Kaydin Ward** for earning outstanding actor honors at conference One Act!

Teaching & Learning

- Teachers are continuing to work on their selected professional goals.
- Formal evaluations have been completed for first semester for high school staff.
- Continuing our work in ELA curriculum - met on November 15th with Crystal Ernst from ESU2 focusing on the vision and nonnegotiables. Teachers selected

three curriculum resources to get physical samples off. We have received two so far and teachers will review those resources.

- Created a process for staff and ESU employees for if there is a social-emotional, behavior, or mental health concern for a student. We are aiming to have consistency within the district.
- Administrators and counselors met with The Social Institute to learn more about their curriculum that they have and resources for our guidance and possibly health classes.
- I attended the State Principals Conference.

Staff Member Above & Beyond Winner - Amy & Dan Krajicek

- I would like to nominate Dan and Amy Krajicek for the Above and Beyond Staff Award this month. At a staff meeting, we discussed ways to help our younger students understand and build empathy within themselves. Dan and Amy volunteered to meet with our 7th through 10th grades and discuss the struggles their son with special needs encounters on a daily basis. They took a risk and were open and honest with our students. I appreciate the courage they showed in doing this. To me this speaks to their commitment to our students. It goes beyond the classroom and speaks to the core of what they are each trying to do - develop good human beings. Dan and Amy are great role models who work to build up all of our students. For these reasons, I believe Dan and Amy deserve the Above and Beyond Award for this month.



Activities Department Board Report- December 2024
Josh Lynch- Activities Director

- First official winter sports contests started last week.
- Lexi Bisailon, Kaydi Ward, and Bella Sliva were awarded Outstanding Actor Honors at the NCC One-Act competition.
- One-Act District competition was last week at Centennial
- NCC Postseason Honors:
 - Volleyball
 - Mylee Tichota- First Team
 - Gabi Tederman- First Team
 - Mckenna Jones- First Team
 - Amelia Dieckman- Honorable Mention
 - Kenzie Govier- Honorable Mention
 - Softball
 - Delaney Shield- First Team
 - Jenna Trent- First Team
 - Leah Thompson- Second Team
 - Jersey Siske- Honorable Mention
 - Kyle Woster- Honorable Mention
 - Jancye Long- Honorable Mention



*Director of Student Services
Board Report
December 2024
Tahler Novotny*



English Language Learners:

Completed a training on supporting our English Language Learners in the district. We currently have one student. I met with teachers who work with that student and created a plan to ensure that he is successful in the classroom and on the assessment in the Spring.

New Process:

Our administration team created a process for using outside services. We shared it with the outside services and will share it with staff at both buildings. We wanted to make it a process that we consult internal experts before outside experts are consulted.

Fall Training:

We had our Occupational Therapist complete a fall training for our special education staff to ensure that we are using the correct form for a student with a fall risk. We made a plan during the training to best suit the student and will reassess when needed.

New Admin Series:

I attended the second day of the New Admin Series. We used this day to navigate struggles in our new positions and come up with solutions to those! It was a great day of collaboration, networking, and learning new strategies to use in our positions.

Paraprofessional Professional Development:

Eileen Barks and I will conduct an interactive professional development training for two days next semester. As a district, we see the importance of professional development for our staff, so I wanted to help our paraprofessionals grow in the same aspect. It will be January 6th and March 13th.

Superintendent Report

Board of Education Meeting

December 9, 2024

Enrollment

- Monthly enrollment numbers are attached, and the 2024-25 update to the historic enrollment

Rule 10 Audit

- Yutan was randomly selected to conduct a NDE Rule 10 audit. Rule 10 governs accreditation and other rules related to general compliance with teacher certification, curriculum/instruction, and general compliance with many, many, many state regulations. There is an online evidence portal where we must provide a multitude of evidence of compliance prior to an on-site visit scheduled for February 12, 2025.

Nebraska Education Profile Data Release

- The NDE released the latest data on student achievement and other data points for the state and individual school districts. Yutan students perform very well and score well above the state average. The principals will be offering more information on this at the January board meeting. To see our scores and other information from schools across the state, please visit the Nebraska Education Profile at nep.education.ne.gov

Financial Literacy Report per §79-3004

- On or before December 31, 2024, and on or before December 31 of each year thereafter, in order to promote and support financial literacy education, each school district shall provide an annual financial literacy status report to its school board.
 - High School:
 - Personal Finance Class taken as sophomore - a graduation requirement.
 - Lessons are part of the social studies curriculum related to economies of the world, national currencies, the benefits of capitalism, and other topics related to the impacts of finance and world culture.
 - Business classes offered to students include Accounting 1-4, Career Prep, Entrepreneurship, Jr High Careers, Intro to Business, and Marketing. Each of those classes has various lessons and activities centered on or relating to economic activity, capitalism, money, finances, investments, or general business. In addition, a new stock ticker in the Mr. Carlton's classroom was purchased through federal Perkins funds.
 - Elementary:
 - Basic money awareness, number sense, counting, and lessons related to money and currency.
 - Social studies in upper elementary grades include world cultures and national currencies.

| End of 2023-24 (May) | 2024-25 Enrollment as of: 12/9/2024 | | | 2024-25 Monthly Summary | | | | | | | | | | |
|-------------------------|-------------------------------------|-------|------------|-------------------------|-----------|----------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Grad Year | Grade | Enrollment | Change from Prior Month | 8-12-2024 | 9-9-2024 | 10-14-2024 | 11-11-2024 | 12-9-2024 | 1-13-2025 | 2-10-2025 | 3-10-2025 | 4-14-2025 | 5-12-2025 |
| 26 | | PreK | 14 | 0 | 14 | 14 | 14 | 14 | 14 | | | | | |
| 41 | Class of 2037 | K | 37 | 0 | 39 | 37 | 37 | 37 | 37 | | | | | |
| 33 | Class of 2036 | 1 | 38 | 0 | 38 | 38 | 38 | 38 | 38 | | | | | |
| 30 | Class of 2035 | 2 | 33 | 0 | 33 | 33 | 33 | 33 | 33 | | | | | |
| 34 | Class of 2034 | 3 | 32 | 0 | 31 | 31 | 32 | 32 | 32 | | | | | |
| 39 | Class of 2033 | 4 | 34 | 0 | 34 | 34 | 34 | 34 | 34 | | | | | |
| 39 | Class of 2032 | 5 | 41 | 0 | 42 | 42 | 41 | 41 | 41 | | | | | |
| 40 | Class of 2031 | 6 | 36 | 0 | 37 | 38 | 37 | 36 | 36 | | | | | |
| 32 | Class of 2030 | 7 | 41 | 0 | 41 | 42 | 42 | 41 | 41 | | | | | |
| 47 | Class of 2029 | 8 | 30 | 0 | 30 | 30 | 29 | 30 | 30 | | | | | |
| 27 | Class of 2028 | 9 | 53 | 0 | 50 | 51 | 51 | 53 | 53 | | | | | |
| 38 | Class of 2027 | 10 | 32 | 0 | 31 | 31 | 32 | 32 | 32 | | | | | |
| 31 | Class of 2026 | 11 | 35 | 1 | 36 | 36 | 35 | 34 | 35 | | | | | |
| 38 | Class of 2025 | 12 | 31 | 0 | 31 | 31 | 31 | 31 | 31 | | | | | |
| 26 | Total PK: | | 14 | 0 | 14 | 14 | 14 | 14 | 14 | | | | | |
| 256 | Total K-6: | | 251 | 0 | 254 | 253 | 252 | 251 | 251 | 0 | 0 | 0 | 0 | 0 |
| 213 | Total 7-12: | | 222 | 1 | 219 | 221 | 220 | 221 | 222 | 0 | 0 | 0 | 0 | 0 |
| 469 | Total K-12: | | 473 | 1 | 473 | 474 | 472 | 472 | 473 | 0 | 0 | 0 | 0 | 0 |
| 495 | Total PK-12: | | 487 | 1 | 487 | 488 | 486 | 486 | 487 | 0 | 0 | 0 | 0 | 0 |

| | |
|---------------------------------|-------|
| Average Class Size K-6: | 35.86 |
| Average Class Size 7-12: | 37.00 |

**BOARD OF EDUCATION
YUTAN PUBLIC SCHOOLS**

**BOARD MEETING
High School Media Center
November 11, 2024**

AGENDA

1. Call to Order

The meeting was called to order at 6:00pm by President Wacker.

2. Open Meetings Act

This meeting will be conducted in accordance with the Nebraska Open Meetings Act. The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting at a location accessible to members of the public.

3. Pledge of Allegiance

4. Roll Call

Attendance Taken at 6:00pm

Judy Daniell: Present
Dan Egr: Present
Bill Hancock: Present
Gary Hollst: Present
Adam Wacker: Present
Eric Wilke: Present

5. Excuse Absences of Board Members

No action taken – all members present.

6. Public Notice

Per board policy 2008-Meetings, advance notice of all board meetings, other than emergency meetings, shall be publicized 48 hours or more in advance of the meeting in a newspaper of general circulation in the district. Meeting notices may also be posted on the school district website and posted in three prominent places in the school district.

- **Publication:** Meeting notice was published in the Wahoo Newspaper on Friday, November 1, 2024
- **Postings:** Meeting notice was posted at the entrance of Yutan High School, Yutan Elementary School, Yutan Post Office, First State Bank-Yutan, and on the Yutan Public Schools web page on Wednesday, November 6, 2024.
- **Agenda:** The agenda is kept current and available for public inspection at the Superintendent's office during normal business hours, and is posted on the school website in advance of the scheduled meeting. The agenda may not be altered later than 24

hours prior to the beginning of the meeting. The order of the items on the agenda may be changed by the board at or during the meeting.

7. Approval of the Agenda

Moved by Gary Hollst, seconded by Bill Hancock to approve the agenda. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Yes. Yes: 6, No: 0
Motion Carried

8. Public Comments

Instructions for those who wish to speak during Public Comment:

The Board of Education recognizes the importance of citizen participation in school district matters. In order to assure citizens are heard and board meetings are conducted effectively and in an organized manner, a Public Comment period will be scheduled at some meetings. A Public Comment sign-in sheet is located on the table near the entrance and your name and topic must be entered on the sheet prior to the start of the meeting. If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has complaint procedures to address such complaints and concerns. The Board requests that you follow the policy and procedures before commenting on these matters to the Board. Board members will not respond to any questions you ask or comments about individual staff members or students, but may direct your concerns to the appropriate administrator for further review. Each speaker shall be allowed a maximum of five minutes, and not more than twenty minutes will be allowed for a specific topic. Policy 2009-Procedure for Addressing the Board is made available in the meeting room.

Comments:

- Foundation Information: None
- Booster Club Information: None
- General Public Comments: None

9. Administrative Reports

Written reports have been submitted from the elementary principal, high school principal, activities director, student services director, and superintendent. Each administrator will make comments on their respective report:

- Elementary Principal
- High School Principal
- Activities Director
- Student Services Director
- Superintendent

10. Consent Agenda

The Consent Agenda is used to help the efficiency of the meeting by allowing the Board to approve items such as prior meeting minutes, general business of noncontroversial nature, or routine communication. The Consent Agenda for this meeting includes:

1. Minutes from the October 14, 2024 Board Meeting

2. Minutes from the October 24, 2024 Special Board Meeting
3. Treasurer's Report and Claims

Moved by Bill Hancock, seconded by Judy Daniell to approve the consent agenda. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Yes. Yes: 6, No: 0 Motion Carried

11. Committee Reports

Reports from the following committee(s):

- Facilities Committee
- Finance Committee

12. Business Items

12.1. 2024-2029 Strategic Plan

The initial draft strategic plan was presented to the school board in late spring and then reviewed by the school board and school administration over the summer. In late summer, the plan was rewritten by our planning partners, the Nebraska Association of School Boards (NASB) after staffing issues in their organization prompted a major review of the document, as well as editing discussions between NASB staffers and school administration.

In its final draft form, the document captures the major concepts of the feedback gathered online and through in-person groups. The school board is planning to move this project forward and also understands the importance of an annual review/revision process that will continue to make this plan a viable document to guide decision-making in our school district. The board will consider, discuss, and take all necessary action to approve the 2024-2029 Yutan Public Schools Strategic Plan.

Moved by Gary Hollst, seconded by Judy Daniell to approve the strategic plan as revised. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Yes. Yes: 6, No: 0 Motion Carried

12.2. Community Access to Weight Room

As part of the efforts to ramp up building security as part of the significant investment of donations for new weight room equipment, the board has directed the administration to recommend a plan regarding security devices, access hours, and other details of public use of the weight room. The board will consider, discuss, and take all necessary action to set access times and other details for public use of the weight room.

Moved by Gary Hollst, seconded by Judy Daniell to approve changes to the Training Center hours with other details to be worked out by the administration. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Yes. Yes: 6, No: 0 Motion Carried

12.3. Review and/or Revise Policies

The following policies are subject to approval and/or revision as part of the monthly policy

review process. The policies presented have been reviewed by the Superintendent and are current by state statute, legal specifications, or NDE requirements; or have been revised or new policies presented to be in alignment with state statute, legal recommendation, or state and federal requirements. The board will consider, discuss, and take necessary action to affirm existing policies or approve revised or new policies as presented.

- 2008-Meetings
- 2009-Public Participation at Board Meetings
- 2010-Preparation for Board Meetings
- 2011-Membership Organizations
- 2012-Board Code of Ethics
- 2013-Violation of Board Ethics
- 2014-Relationship with District Legal Counsel

Moved by Gary Hollst, seconded by Eric Wilke to approve the polices as presented. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Yes Yes: 6, No: 0 Motion Carried

13. Discussion and Informational Items

Items for discussion, information, or consideration - no action to be taken:

- 2023-24 Audit, AFR, and Special Education Financials
- ESCO Contract and Next Steps
- Superintendent Search
- Policies for review at the December 9 board meeting:
 - 3001-Budget and Property Tax Request
 - 3002-Deposits
 - 3003-Bidding for Construction, Remodeling, Repair, or Site Improvement
 - 3003.1-Bidding for Construction, Remodeling, Repair, or Related Projects Financed with Federal Funds
 - 3004-General Purchasing and Procurement
 - 3004.1-Fiscal Management for Purchasing and Procurement Using Federal Funds
 - 3005-School Activities Fund
 - 3007-Review of Bills
 - 3008-Gifts, Grants, and Bequests
 - 3009-Audit

14. Closed Session

The Board of Education is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.

The Board will enter into Closed Session for the protection of the public interest to discuss collective bargaining negotiations between the Board of Education and the Yutan Education Association.

Moved by Bill Hancock, seconded by Eric Wilke to enter Closed Session for the protection of the public interest to discuss negotiations. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Yes. Yes: 6, No: 0 Motion Carried

The board entered into closed session at 7:12pm. The board reentered into open session at 8:04pm. No action was taken from the closed session.

15. Next Board Meeting

The Board will conduct a Special Board meeting on November 26, 2024, at 6:00pm in the high school media center for the purpose of discussing superintendent applicants and to select finalists for interview.

The Board will conduct a Special Board meeting on December 2, 2024, beginning at 12:30pm in the high school media center for the purpose of interviewing superintendent candidate finalists.

The next regular monthly meeting of the Board is scheduled for December 9, 2024, at 6:00pm in the high school media center.

16. Adjournment

Meeting was adjourned at 8:05pm.

**BOARD OF EDUCATION
YUTAN PUBLIC SCHOOLS**

**BOARD MEETING
High School Media Center
November 26, 2024**

AGENDA

1. Call to Order

Attendance Taken at 6:02 PM.

Judy Daniell: Present
Dan Egr: Present
Bill Hancock: Present
Gary Hollst: Present
Adam Wacker: Present
Eric Wilke: Absent

The meeting was called to order at 6:00pm by President Wacker.

2. Open Meetings Act

This meeting will be conducted in accordance with the Nebraska Open Meetings Act. The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting at a location accessible to members of the public.

3. Pledge of Allegiance

4. Roll Call

5. Excuse Absences of Board Members

Moved by Gary Hollst, seconded by Judy Daniell to excuse absent board member Eric Wilke.
Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: No, Hollst: Yes, Wacker: Yes, Wilke: Absent
Yes: 4, No: 1, Absent: 1 Hancock: No
Motion Carried

6. Public Notice

Per board policy 2008-Meetings, advance notice of all board meetings, other than emergency meetings, shall be publicized 48 hours or more in advance of the meeting in a newspaper of general circulation in the district. Meeting notices may also be posted on the school district website and posted in three prominent places in the school district.

- **Publication:** Meeting notice was published in the Wahoo Newspaper on Friday, November 15, 2024.
- **Postings:** Meeting notice was posted at the entrance of Yutan High School, Yutan Elementary School, Yutan Post Office, First State Bank-Yutan, and on the Yutan Public Schools web page on Wednesday, November 20, 2024.

- **Agenda:** The agenda is kept current and available for public inspection at the Superintendent's office during normal business hours, and is posted on the school website in advance of the scheduled meeting. The agenda may not be altered later than 24 hours prior to the beginning of the meeting. The order of the items on the agenda may be changed by the board at or during the meeting.

7. Approval of the Agenda

Moved by Bill Hancock, seconded by Gary Hollst to approve the agenda. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Absent Yes: 5, No: 0, Absent: 1
Motion Carried

8. Public Comments

Instructions for those who wish to speak during Public Comment:

The Board of Education recognizes the importance of citizen participation in school district matters. In order to assure citizens are heard and board meetings are conducted effectively and in an organized manner, a Public Comment period will be scheduled at some meetings. A Public Comment sign-in sheet is located on the table near the entrance and your name and topic must be entered on the sheet prior to the start of the meeting. If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has complaint procedures to address such complaints and concerns. The Board requests that you follow the policy and procedures before commenting on these matters to the Board. Board members will not respond to any questions you ask or comments about individual staff members or students, but may direct your concerns to the appropriate administrator for further review. Each speaker shall be allowed a maximum of five minutes, and not more than twenty minutes will be allowed for a specific topic. Policy 2009-Procedure for Addressing the Board is made available in the meeting room.

General Public Comments:

9. Closed Session

The Board of Education will enter closed session to prevent the needless injury of an individual's reputation and for the protection of the public interest for the purpose of reviewing superintendent application materials to select final candidates for a formal interview.

The board entered closed session at 6:11pm.

Moved by Judy Daniell, seconded by Bill Hancock to enter closed session to prevent the needless injury of an individual's reputation and for the protection of the public interest for the purpose of reviewing superintendent application materials to select final candidates for a formal interview.. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Absent Yes: 5, No: 0, Absent: 1
Motion Carried

10. Action From Closed Session

The board reconvened in open session at 7:54pm. After the formal action to offer interviews, Shari Becker, NASB Superintendent Search Director, reviewed the next steps to the interview process.

Moved by Judy Daniell, seconded by Gary Hollst to offer a formal interviews on Monday, December 2nd to Candidates E, P, O, and U, with Candidates C and J as potential alternates. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Absent Yes: 5, No: 0, Absent: 1

Motion Carried

11. Adjournment

The board adjourned at 8:31pm.

**BOARD OF EDUCATION
YUTAN PUBLIC SCHOOLS**

**BOARD MEETING
High School Media Center
December 2, 2024**

AGENDA

1. Call to Order

Attendance Taken at 12:22 PM.

Judy Daniell: Present
Dan Egr: Present
Bill Hancock: Present
Gary Hollst: Present
Adam Wacker: Present
Eric Wilke: Present

The meeting was called to order at 12:20pm by President Wacker.

2. Open Meetings Act

This meeting will be conducted in accordance with the Nebraska Open Meetings Act. The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting at a location accessible to members of the public.

3. Pledge of Allegiance

4. Roll Call

5. Excuse Absences of Board Members

6. Public Notice

Per board policy 2008-Meetings, advance notice of all board meetings, other than emergency meetings, shall be publicized 48 hours or more in advance of the meeting in a newspaper of general circulation in the district. Meeting notices may also be posted on the school district website and posted in three prominent places in the school district.

- **Publication:** Meeting notice was published in the Wahoo Newspaper on Friday, November 22, 2024.
- **Postings:** Meeting notice was posted at the entrance of Yutan High School, Yutan Elementary School, Yutan Post Office, First State Bank-Yutan, and on the Yutan Public Schools web page on Wednesday, November 27, 2024.
- **Agenda:** The agenda is kept current and available for public inspection at the Superintendent's office during normal business hours, and is posted on the school website in advance of the scheduled meeting. The agenda may not be altered later than 24 hours prior to the beginning of the meeting. The order of the items on the agenda may be changed by the board at or during the meeting.

7. Approval of the Agenda

Moved by Gary Hollst, seconded by Judy Daniell to approve the agenda. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Yes Yes: 6, No: 0
Motion Carried

8. Public Comments

Instructions for those who wish to speak during Public Comment:

The Board of Education recognizes the importance of citizen participation in school district matters. In order to assure citizens are heard and board meetings are conducted effectively and in an organized manner, a Public Comment period will be scheduled at some meetings. A Public Comment sign-in sheet is located on the table near the entrance and your name and topic must be entered on the sheet prior to the start of the meeting. If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has complaint procedures to address such complaints and concerns. The Board requests that you follow the policy and procedures before commenting on these matters to the Board. Board members will not respond to any questions you ask or comments about individual staff members or students, but may direct your concerns to the appropriate administrator for further review. Each speaker shall be allowed a maximum of five minutes, and not more than twenty minutes will be allowed for a specific topic. Policy 2009-Procedure for Addressing the Board is made available in the meeting room.

General Public Comments:

9. Superintendent Interviews

The Board of Education will conduct candidate interviews in the high school media center at the times listed below. These interviews are open to the public.

- 12:30pm to 1:45pm: Dr. Angela Plugge
- 1:45pm to 3:00pm: Mr. Terry Zessin
- 3:00pm to 4:15pm: Dr. Melissa Frans
- 4:15pm to 5:30pm: Mr. Brett Schwartz

The board conducted interviews of each candidate.

10. Discussion of Interview Candidates

The Board will discuss the candidates and review feedback from interview teams. Shari Becker, NASB Superintendent Search Director, discussed the strengths and positive attributes of each candidate as reported by each interview team. Board members then discussed the strengths and positive attributes of each candidate from their individual interviews with the board.

11. Closed Session

The Board of Education will enter closed session to prevent the needless injury of an individual's reputation and for the protection of the public interest for the discussion of contract negotiations as it relates to the position of superintendent of schools.

The board entered closed session at 6:47pm.

Moved by Judy Daniell, seconded by Gary Hollst to enter closed session to prevent the needless injury of an individual's reputation and for the protection of the public interest for the discussion of contract negotiations as it relates to the position of superintendent of schools. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Yes Yes: 6, No: 0
Motion Carried

12. Action From Closed Session

The board will consider, discuss, and take all necessary action regarding contract negotiations as it relates to the position of superintendent of schools.

The board reconvened in open session at 8:15pm and further discussed the strengths and positive attributes of the candidates before taking formal action.

Moved by Bill Hancock, seconded by Eric Wilke to authorize the board President to negotiated contract details with Candidate A. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Yes Yes: 6, No: 0

Motion Carried Moved by Bill Hancock, seconded by Eric Wilke to authorize the board President to negotiated contract details with Candidate B - if needed. Roll Call Vote: Daniell: Yes, Egr: Yes, Hancock: Yes, Hollst: Yes, Wacker: Yes, Wilke: Yes Yes: 6, No: 0
Motion Carried

13. Adjournment

Meeting was adjourned at 9:27pm.

| YUTAN PUBLIC SCHOOLS | | | | | | | | | |
|-------------------------------------|-----------|---------------------|---------------|--------------|---------------|-----------|---------------------|-----------------------|---------------------------|
| FUND STATEMENT AND ACCOUNT BALANCES | | | | | | | | | |
| 11/30/2024 | | | | | | | | | |
| ACCOUNT | ACCOUNT # | BOOK BEG BALANCE | RECEIPTS | INTEREST | EXPENSES | TRANSFERS | BOOK END BALANCE | OUTSTANDING CHECKS | BANK STATEMENT BALANCE |
| GENERAL FUND | | | | | | | | | |
| CHECKING | 467216 | \$ 2,424,533.10 | \$ 56,458.99 | \$ 7,774.79 | \$ 639,041.72 | | \$ 1,849,725.16 | \$ 2,672.61 | \$ 1,852,397.77 |
| | | | | | | | \$ 1,849,725.16 | | \$ 1,852,397.77 |
| | | | | | | | \$ 1,701,086.94 | 11/30/2023 | |
| DEPRECIATION FUND | | | | | | | | | |
| CHECKING | 467533 | \$ 592,517.14 | | \$ 2,054.16 | \$ 9,710.25 | | \$ 584,861.05 | | \$ 584,861.05 |
| NLAF | 9300749 | \$ 1,089,775.82 | | \$ 3,994.13 | | | \$ 1,093,769.95 | | \$ 1,093,769.95 |
| | | | | | | | \$ 1,678,631.00 | | \$ 1,678,631.00 |
| | | | | | | | \$ 1,743,879.44 | 11/30/2023 | |
| BOND FUND | | | | | | | | | |
| CHECKING | 910148304 | \$ 1,058,908.40 | \$ 616.83 | \$ 3,689.85 | \$ 41,721.76 | | \$ 1,021,493.32 | | \$ 1,021,493.32 |
| | | | | | | | \$ 1,021,493.32 | | \$ 1,021,493.32 |
| | | | | | | | \$ 1,017,603.29 | 11/30/2023 | |
| QCPUF FUND | | | | | | | | | |
| CHECKING | 910148293 | \$ 679.15 | | \$ 2.37 | | | \$ 681.52 | | \$ 681.52 |
| | | | | | | | \$ 681.52 | | \$ 681.52 |
| | | | | | | | \$ 635.09 | 11/30/2023 | |
| BUILDING FUND | | | | | | | | | |
| CHECKING | 689612 | \$ 201,077.80 | \$ 950.52 | \$ 703.08 | | | \$ 202,731.40 | | \$ 202,731.40 |
| NLAF | 9300012 | \$ 511,798.36 | | \$ 1,875.79 | | | \$ 513,674.15 | | \$ 513,674.15 |
| | | | | | | | \$ 716,405.55 | | \$ 716,405.55 |
| | | | | | | | \$ 838,828.76 | 11/30/2023 | |
| UNEMPLOYMENT FUND | | | | | | | | | |
| SAVINGS | 46945020 | \$ 16,361.76 | | | | | \$ 16,361.76 | | \$ 16,361.76 |
| | | | | | | | \$ 16,361.76 | | \$ 16,361.76 |
| | | | | | | | \$ 16,337.11 | 11/30/2023 | |
| ACTIVITY FUND | | | | | | | | | |
| CHECKING | 686097 | \$ 108,447.99 | \$ 17,641.00 | \$ 392.62 | \$ 25,611.27 | | \$ 100,870.34 | \$ 2,898.36 | \$ 103,768.70 |
| | | | | | | | \$ 100,870.34 | | \$ 103,768.70 |
| | | | | | | | \$ 95,536.09 | 11/30/2023 | |
| STUDENT FEE | | | | | | | | | |
| SAVINGS | 46855520 | \$ 9,335.81 | | | | | \$ 9,335.81 | | \$ 9,335.81 |
| | | | | | | | \$ 9,335.81 | | \$ 9,335.81 |
| | | | | | | | \$ 9,321.73 | 11/30/2023 | |
| EMPLOYEE BENEFIT FUND | | | | | | | | | |
| CHECKING | 467614 | \$ 3,953.99 | | | | | \$ 3,953.99 | | \$ 3,953.99 |
| PAYFLEX | 500301928 | \$ 28,033.19 | \$ 2,296.98 | | \$ 437.84 | | \$ 29,892.33 | | \$ 29,892.33 |
| | | | | | | | \$ 33,846.32 | | \$ 33,846.32 |
| | | | | | | | \$ 34,427.47 | 11/30/2023 | |
| LUNCH FUND | | | | | | | | | |
| CHECKING | 687371 | \$ 224,739.03 | \$ 47,933.60 | \$ 813.16 | \$ 42,247.64 | | \$ 231,238.15 | \$ 8.20 | \$ 231,246.35 |
| | | | | | | | \$ 231,238.15 | | \$ 231,246.35 |
| | | | | | | | \$ 217,277.69 | 11/30/2023 | |
| TOTAL ALL FUNDS | | | | | | | | | |
| | | | | | | | \$ 5,658,588.93 | | \$ 5,664,168.10 |
| | | | | | | | \$ 5,674,933.61 | 11/30/2023 | |
| TOTALS | | \$ 6,270,161.54 | \$ 125,897.92 | \$ 21,299.95 | \$ 758,770.48 | \$ - | \$ 5,658,588.93 | \$ 5,579.17 | \$ 5,664,168.10 |

YUTAN PUBLIC SCHOOLS
CONSENT ITEMS FOR PAYMENT
11/30/2024

| <u>FUND</u> | <u>DATE</u> | <u>CHECKS</u> | <u>VENDOR</u> | | <u>AMOUNT</u> |
|--|-------------|---------------|-------------------------------|-------------------------------|-----------------|
| SPECIAL BUILDING | | | | | |
| | | | | | |
| | | | | | |
| | | | | Total Special Building | \$ - |
| DEPRECIATION | | | | | |
| ESCO Contract Mobilization - Scheduled Progress Billing 1 of 6 | 12/9/2024 | #467 | Facility Advocates, LLC | | \$ 63,200.00 |
| ESCO/HVAC 3rd Party Engineering Review | 12/9/2024 | #468 | RDH Engineering, Inc. | | \$ 2,000.00 |
| New Ford Vans | 12/9/2024 | #469 | Woodhouse Ford Chrysler, Inc. | | \$ 127,312.00 |
| | | | | Total Depreciation | \$ 192,512.00 |
| QCPUF | | | | | |
| | | | | | |
| | | | | | |
| | | | | Total QCPUF | \$ - |
| BOND | | | | | |
| Annual Bond Payment | 12/9/2024 | EFT | | | \$ 226,943.75 |
| | | | | Total Bond | \$ 226,943.75 |
| TRANSFERS | | | | | |
| | | | | | |
| | | | | | |
| | | | | Total Transfers | \$ - |
| LUNCH | | | | | |
| Lunch Fund Bills | 12/9/2024 | #6856-6861 | | | \$ 15,248.17 |
| Direct Deposit | 12/9/2024 | #6862-6868 | | | \$ 9,543.23 |
| Third Party Checks (Benefits) | 12/9/2024 | | | | \$ 193.57 |
| Third Party Electronic Payment (HSA) | 12/9/2024 | | | | \$ - |
| Tax Liabilities | 12/9/2024 | | | | \$ 2,192.30 |
| Nebraska Public Employees Retirement Systems | 12/9/2024 | | | | \$ 1,529.72 |
| Payflex | 12/9/2024 | | | | \$ - |
| | | | | Total Lunch Fund | \$ 28,706.99 |
| GENERAL | | | | | |
| General Fund Bills | 12/9/2024 | #23669-23712 | | | \$ 133,365.31 |
| Direct Deposit | 12/9/2024 | #23713-23723 | | | \$ 250,687.09 |
| Third Party Checks (Benefits) | 12/9/2024 | | | | \$ 86,442.91 |
| Third Party Electronic Payment (HSA) | 12/9/2024 | | | | \$ 7,418.49 |
| Tax Liabilities | 12/9/2024 | | | | \$ 89,504.75 |
| Nebraska Public Employees Retirement Systems | 12/9/2024 | | | | \$ 68,043.48 |
| Payflex | 12/9/2024 | | | | \$ 2,296.98 |
| | | | | Total General Fund | \$ 637,759.01 |
| | | | | | |
| | | | | TOTAL PAYMENTS | \$ 1,085,921.75 |

Yutan Public Schools
November 2024 Revenue Report

| Account | November Actuals | Actuals (YTD) | Estimated Actual Revenue Budget | YTD % of Actual Revenue Budget | Adopted NDE Budget | NDE Available | YTD % of NDE Budget |
|--|----------------------|--------------------------|---------------------------------|--------------------------------|--------------------------|-------------------------|---------------------|
| 01100 - Taxes Levied/Assessed by the School District | (\$11,272.93) | (\$1,005,315.08) | \$3,964,322.00 | 25.36% | (\$4,045,227.00) | (\$3,039,911.92) | 24.85% |
| 01115 - Carline Taxes | \$0.00 | (\$518.15) | \$4,860.00 | 10.66% | (\$4,860.00) | (\$4,341.85) | 10.66% |
| 01120 - Public Power District Sales Taxes | \$0.00 | (\$143.17) | \$34,200.00 | 0.42% | (\$34,200.00) | (\$34,056.83) | 0.42% |
| 01125 - Motor Vehicle Taxes | (\$33,428.76) | (\$88,596.01) | \$362,100.00 | 24.47% | (\$362,100.00) | (\$273,503.99) | 24.47% |
| 01370 - Preschool Tuition & Fees | (\$880.00) | (\$6,200.00) | \$14,300.00 | 43.36% | (\$14,300.00) | (\$8,100.00) | 43.36% |
| 01510 - Interest on Investments | (\$7,774.79) | (\$28,307.29) | \$90,174.00 | 31.39% | (\$90,174.00) | (\$61,866.71) | 31.39% |
| 01951 - Miscellaneous Revenue From Other School Districts Within the State | (\$295.41) | (\$438.35) | \$0.00 | 0.00% | \$0.00 | \$438.35 | 0.00% |
| 02110 - County Fines & License Fees | (\$2,045.51) | (\$4,013.26) | \$24,560.00 | 16.34% | (\$24,560.00) | (\$20,546.74) | 16.34% |
| 02130 - Other County Receipts | \$0.00 | (\$1,681.41) | \$0.00 | 0.00% | \$0.00 | \$1,681.41 | 0.00% |
| 03110 - State Aid | \$0.00 | (\$454,363.00) | \$2,244,232.00 | 20.25% | (\$2,244,232.00) | (\$1,789,869.00) | 20.25% |
| 03120 - SPED (School Age) | \$0.00 | \$0.00 | \$608,420.00 | 0.00% | (\$608,420.00) | (\$608,420.00) | 0.00% |
| 03125 - Revenue from State Sources - Sped Transportation (School Age) | \$0.00 | \$0.00 | \$22,780.00 | 0.00% | (\$22,780.00) | (\$22,780.00) | 0.00% |
| 03133 - Nameplate Capacity Tax | \$0.00 | \$0.00 | \$280,000.00 | 0.00% | (\$280,000.00) | (\$280,000.00) | 0.00% |
| 03180 - Pro-Rate Motor Vehicle | \$0.00 | (\$1,127.15) | \$8,260.00 | 13.65% | (\$8,260.00) | (\$7,132.85) | 13.65% |
| 03400 - State Apportionment | \$0.00 | \$0.00 | \$78,460.00 | 0.00% | (\$78,460.00) | (\$78,460.00) | 0.00% |
| 03535 - Payment for High Ability Learners | (\$5,772.00) | (\$5,772.00) | \$5,500.00 | 104.95% | (\$5,500.00) | \$272.00 | 104.95% |
| 03551 - Career Education | \$0.00 | \$0.00 | \$7,500.00 | 0.00% | (\$7,500.00) | (\$7,500.00) | 0.00% |
| 04310 - REAP | \$0.00 | \$0.00 | \$20,160.00 | 0.00% | (\$20,160.00) | (\$20,160.00) | 0.00% |
| 04505 - Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies | \$0.00 | (\$34,039.00) | \$21,588.00 | 157.68% | (\$21,588.00) | \$12,451.00 | 157.68% |
| 04509 - Title II, Part A ESSA: Supporting Effective Education | \$0.00 | (\$7,329.00) | \$0.00 | 0.00% | \$0.00 | \$7,329.00 | 0.00% |
| 04516 - IDEA Preschool (619) Base/IDEA Enrollment Poverty Allocation | \$0.00 | \$0.00 | \$113,400.00 | 0.00% | (\$1,640.00) | (\$1,640.00) | 0.00% |
| 04518 - IDEA Part B (611) Base & Enrollment Poverty Allocation | \$0.00 | \$0.00 | \$0.00 | 0.00% | (\$104,890.00) | (\$104,890.00) | 0.00% |
| 04521 - IDEA Part B Proportionate Share | \$0.00 | \$0.00 | \$0.00 | 0.00% | (\$6,870.00) | (\$6,870.00) | 0.00% |
| 04525 - Federal Vocational & Applied Technology Education (Carl Perkins) | \$0.00 | \$0.00 | \$7,500.00 | 0.00% | (\$7,500.00) | (\$7,500.00) | 0.00% |
| 04708 - Medicaid in Public Schools | \$0.00 | (\$49.73) | \$250.00 | 19.89% | (\$250.00) | (\$200.27) | 19.89% |
| 04709 - Medicaid Administrative Activities (MAAPS) | \$0.00 | (\$495.31) | \$1,500.00 | 33.02% | (\$1,500.00) | (\$1,004.69) | 33.02% |
| 05690 - Other Non-Revenue Receipts | (\$2,644.38) | (\$2,644.38) | \$3,500.00 | 75.55% | (\$3,500.00) | (\$855.62) | 75.55% |
| Totals | (\$64,113.78) | \$ (1,641,032.29) | \$7,917,566.00 | 20.73% | \$ (7,998,471.00) | (\$6,357,438.71) | 20.52% |

Yutan Public Schools

December 2024 Expense Report

| Account | December Actuals | Actuals (YTD) | Estimated Actual Expenditure Budget | Actual Available | YTD % of Actual Expenditure Budget | Adopted NDE Budget | NDE Available | YTD % of NDE Budget |
|---|---------------------|-----------------------|-------------------------------------|-----------------------|------------------------------------|-----------------------|-----------------------|---------------------|
| 01100 - Regular Instructions Programs | \$262,199.30 | \$1,135,421.53 | \$3,326,433.00 | \$2,191,011.47 | 34.13% | \$3,718,682.00 | \$2,583,260.47 | 30.53% |
| 01160 - Poverty Programs | \$9,188.40 | \$36,753.60 | \$110,241.00 | \$73,487.40 | 33.34% | \$110,241.00 | \$73,487.40 | 33.34% |
| 01190 - Early Childhood Educational Programs | \$7,142.13 | \$30,214.26 | \$84,219.00 | \$54,004.74 | 35.88% | \$88,719.00 | \$58,504.74 | 34.06% |
| 01200 - Special Education Instructional Programs - School Age | \$76,864.80 | \$282,016.82 | \$923,161.00 | \$641,144.18 | 30.55% | \$1,256,953.00 | \$974,936.18 | 22.44% |
| 01291 - Special Education Instructional Programs - Ages 3-5 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$8,500.00 | \$8,500.00 | 0.00% |
| 01292 - Special Education Instructional Programs - Ages 0-2 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$10,000.00 | \$10,000.00 | 0.00% |
| 02120 - Guidance Services | \$21,064.39 | \$81,422.45 | \$230,989.00 | \$149,566.55 | 35.25% | \$247,989.00 | \$166,566.55 | 32.83% |
| 02130 - Health Services | \$4,710.15 | \$17,431.66 | \$48,569.00 | \$31,137.34 | 35.89% | \$60,069.00 | \$42,637.34 | 29.02% |
| 02131 - Health Services - SPED - School Age | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$35,000.00 | \$35,000.00 | 0.00% |
| 02141 - Psychological Services - SPED - School Age | \$17,274.50 | \$35,280.62 | \$56,000.00 | \$20,719.38 | 63.00% | \$64,000.00 | \$28,719.38 | 55.13% |
| 02151 - Speech Pathology and Audiology Services - SPED - School Age | \$13,881.90 | \$46,496.35 | \$92,243.00 | \$45,746.65 | 50.41% | \$99,243.00 | \$52,746.65 | 46.85% |
| 02153 - Speech Pathology and Audiology Services - SPED - Ages 0-2 | \$0.00 | \$724.80 | \$1,000.00 | \$275.20 | 72.48% | \$5,500.00 | \$4,775.20 | 13.18% |
| 02161 - Occupational Therapy-Related Services - SPED - School Age | \$8,012.75 | \$16,025.50 | \$44,000.00 | \$27,974.50 | 36.42% | \$50,000.00 | \$33,974.50 | 32.05% |
| 02162 - Occupational Therapy-Related Services - SPED - Ages 3-5 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$10,000.00 | \$10,000.00 | 0.00% |
| 02163 - Occupational Therapy-Related Services - SPED - Ages 0-2 | \$0.00 | \$469.21 | \$0.00 | -\$469.21 | 0.00% | \$10,000.00 | \$9,530.79 | 4.69% |
| 02171 - Physical Therapy-Related Services - SPED - School Age | \$0.00 | \$1,377.81 | \$3,300.00 | \$1,922.19 | 41.75% | \$5,000.00 | \$3,622.19 | 27.56% |
| 02172 - Physical Therapy-Related Services - SPED - Ages 3-5 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$10,000.00 | \$10,000.00 | 0.00% |
| 02173 - Physical Therapy-Related Services - SPED - Ages 0-2 | \$0.00 | \$484.88 | \$2,400.00 | \$1,915.12 | 20.20% | \$3,500.00 | \$3,015.12 | 13.85% |
| 02181 - Visually Impaired-Related Services - SPED - School Age | \$0.00 | \$0.00 | \$750.00 | \$750.00 | 0.00% | \$10,000.00 | \$10,000.00 | 0.00% |
| 02190 - Support Services - Student - Other | \$14,260.90 | \$100,901.74 | \$244,379.00 | \$143,477.26 | 41.29% | \$244,379.00 | \$143,477.26 | 41.29% |
| 02211 - School Improvement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$10,000.00 | \$10,000.00 | 0.00% |
| 02213 - Instructional Staff Training | \$0.00 | \$0.00 | \$3,500.00 | \$3,500.00 | 0.00% | \$5,000.00 | \$5,000.00 | 0.00% |
| 02220 - Library or Media Services | \$12,742.99 | \$51,580.22 | \$155,387.00 | \$103,806.78 | 33.19% | \$164,387.00 | \$112,806.78 | 31.38% |
| 02230 - Instruction-Related Technology | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 | 0.00% | \$15,000.00 | \$15,000.00 | 0.00% |
| 02310 - Board of Education | \$327.89 | \$9,564.60 | \$42,800.00 | \$33,235.40 | 22.35% | \$53,500.00 | \$43,935.40 | 17.88% |
| 02320 - Executive Administration | \$23,276.36 | \$96,836.40 | \$290,543.00 | \$193,706.60 | 33.33% | \$295,643.00 | \$198,806.60 | 32.75% |
| 02330 - District Legal Services | \$102.00 | \$1,421.00 | \$12,000.00 | \$10,579.00 | 11.84% | \$50,000.00 | \$48,579.00 | 2.84% |
| 02410 - Office of the Principal | \$41,220.20 | \$168,307.02 | \$497,051.00 | \$328,743.98 | 33.86% | \$514,850.00 | \$346,542.98 | 32.69% |
| 02510 - Fiscal Services | \$12,142.04 | \$60,314.93 | \$197,150.00 | \$136,835.07 | 30.59% | \$233,350.00 | \$173,035.07 | 25.85% |
| 02610 - Operation of Buildings | \$28,792.86 | \$149,100.35 | \$525,598.00 | \$376,497.65 | 28.37% | \$770,450.00 | \$621,349.65 | 19.35% |
| 02620 - Maintenance of Buildings | \$39,664.77 | \$105,681.64 | \$284,896.00 | \$179,214.36 | 37.09% | \$373,895.00 | \$268,213.36 | 28.27% |
| 02630 - Care & Upkeep of Grounds | \$0.00 | \$1,462.59 | \$9,700.00 | \$8,237.41 | 15.08% | \$30,000.00 | \$28,537.41 | 4.88% |
| 02660 - Security | \$0.00 | \$705.66 | \$0.00 | -\$705.66 | 0.00% | \$0.00 | (\$705.66) | 0.00% |
| 02710 - Vehicle Operation & Purchasing- Regular Education | \$20,297.65 | \$59,701.78 | \$157,851.00 | \$98,149.22 | 37.82% | \$389,160.00 | \$329,458.22 | 15.34% |
| 02712 - Vehicle Operation & Purchasing - School Age SPED | \$3,526.91 | \$11,729.84 | \$45,234.00 | \$33,504.16 | 25.93% | \$181,934.00 | \$170,204.16 | 6.45% |
| 02713 - Vehicle Operation & Purchasing - Ages 3-5 SPED | \$0.00 | \$0.00 | \$500.00 | \$500.00 | 0.00% | \$2,500.00 | \$2,500.00 | 0.00% |
| 02715 - Vehicle Operation & Purchasing - Ages 0-2 SPED | \$0.00 | \$0.00 | \$1,500.00 | \$1,500.00 | 0.00% | \$2,500.00 | \$2,500.00 | 0.00% |
| 03300 - Community Services Operations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$10,000.00 | \$10,000.00 | 0.00% |
| 03535 - High Ability Learners | \$895.16 | \$3,580.64 | \$10,733.00 | \$7,152.36 | 33.36% | \$10,733.00 | \$7,152.36 | 33.36% |
| 06200 - Federal Services - Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies | \$7,904.81 | \$31,619.24 | \$42,982.00 | \$11,362.76 | 73.56% | \$43,982.00 | \$12,362.76 | 71.89% |
| 06406 - Federal Services - IDEA Preschool (619) Base Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$5,000.00 | \$5,000.00 | 0.00% |
| 06408 - Federal Services - IDEA Part B (611) Base & Enrollment Poverty Allocation - Birth Through Age 21 | \$12,119.57 | \$29,919.56 | \$82,535.00 | \$52,615.44 | 36.25% | \$123,935.00 | \$94,015.44 | 24.14% |
| 06412 - Federal Services - IDEA Part B Proportionate Share | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$10,000.00 | \$10,000.00 | 0.00% |
| 06423 - Federal Services - IDEA Part B ARP Proportionate Share | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$5,000.00 | \$5,000.00 | 0.00% |
| 06700 - Federal Services - Federal Vocational & Applied Technology Education (Carl Perkins) | \$0.00 | \$6,236.75 | \$7,500.00 | \$1,263.25 | 83.16% | \$7,500.00 | \$1,263.25 | 83.16% |
| 06992 - REAP | \$0.00 | \$0.00 | \$57,287.00 | \$57,287.00 | 0.00% | \$57,289.00 | \$57,289.00 | 0.00% |
| 08000 - Transfers (Outgoing) | \$0.00 | \$0.00 | \$250,000.00 | \$250,000.00 | 0.00% | \$250,000.00 | \$250,000.00 | 0.00% |
| Totals | \$637,612.43 | \$2,572,783.45 | \$7,847,431.00 | \$5,274,647.55 | 32.79% | \$9,663,383.00 | \$7,090,599.55 | 26.62% |

Yutan Public Schools

Check Report December 2024

| Payee | Check Date | Check Number | Description | Type | Amount |
|-----------------------------------|------------|--------------|--|------------------|-------------|
| ABC Termite & Pest Control | 12/09/2024 | 23669 | Pest Control | Accounts Payable | \$136.00 |
| ACT, Inc. | 12/09/2024 | 23670 | Fall ACT | Accounts Payable | \$1,428.00 |
| All Star Plumbing, LLC | 12/09/2024 | 23671 | Plumbing Services | Accounts Payable | \$259.36 |
| All Star Plumbing, LLC | 12/09/2024 | 23671 | Plumbing Services-ELEM | Accounts Payable | \$1,393.78 |
| Amazon Capital Services, Inc. | 12/09/2024 | 23672 | Classroom Supplies | Accounts Payable | \$143.72 |
| Amazon Capital Services, Inc. | 12/09/2024 | 23672 | Custodial Supplies | Accounts Payable | \$59.98 |
| Amazon Capital Services, Inc. | 12/09/2024 | 23672 | Kitchen/HS Supplies | Accounts Payable | \$265.72 |
| Amazon Capital Services, Inc. | 12/09/2024 | 23672 | Misc Supplies | Accounts Payable | \$130.64 |
| Amazon Capital Services, Inc. | 12/09/2024 | 23672 | Office Chairs | Accounts Payable | \$704.55 |
| Aqua Systems of NE | 12/09/2024 | 23673 | Water Filters | Accounts Payable | \$426.00 |
| Boys Town | 12/09/2024 | 23674 | AUG24-EG | Accounts Payable | \$3,600.00 |
| Boys Town | 12/09/2024 | 23674 | Instruction--OCT 24-EG | Accounts Payable | \$6,900.00 |
| Brain Fire Therapy | 12/09/2024 | 23675 | Speech Language Services | Accounts Payable | \$6,031.25 |
| Brase Electrical Contracting Corp | 12/09/2024 | 23676 | Service call at Activity Center | Accounts Payable | \$539.80 |
| City Of Yutan | 12/09/2024 | 23677 | Bond Financing Payment | Accounts Payable | \$18,847.48 |
| City Of Yutan | 12/09/2024 | 23677 | Water Bills | Accounts Payable | \$694.00 |
| Column Software PBC | 12/09/2024 | 23678 | Notice ID AqHaotyS2bt6swbGDT WnWahoo Paper | Accounts Payable | \$250.38 |
| Column Software PBC | 12/09/2024 | 23678 | Notice ID jrYdLcdpBnTsVaNpZdFdWahoo Paper | Accounts Payable | \$28.35 |
| Column Software PBC | 12/09/2024 | 23678 | Notice ID O53SBrieHV4pIHq9FvYHWahoo Paper | Accounts Payable | \$20.19 |
| Column Software PBC | 12/09/2024 | 23678 | Notice ID W8KqftadX4Yl6kqX1TJ3Wahoo Paper | Accounts Payable | \$28.97 |
| Diode Technologies | 12/09/2024 | 23679 | New Phones | Accounts Payable | \$764.67 |
| Diode Technologies | 12/09/2024 | 23679 | Program Phone | Accounts Payable | \$209.00 |
| Eakes | 12/09/2024 | 23680 | EGoldFax | Accounts Payable | \$40.49 |
| Educational Service Unit #2 | 12/09/2024 | 23681 | 2nd Quarter Billing | Accounts Payable | \$38,929.59 |
| Educational Service Unit #2 | 12/09/2024 | 23681 | Art Cadre | Accounts Payable | \$25.00 |
| Educational Service Unit #2 | 12/09/2024 | 23681 | ESU 2 Leadership Meeting | Accounts Payable | \$45.00 |
| Educational Service Unit #2 | 12/09/2024 | 23681 | LETRS Training | Accounts Payable | \$25.00 |
| Educational Service Unit #2 | 12/09/2024 | 23681 | Music Cadre | Accounts Payable | \$50.00 |
| Educational Service Unit #2 | 12/09/2024 | 23681 | New Admin Program- TN | Accounts Payable | \$25.00 |
| Educational Service Unit #2 | 12/09/2024 | 23681 | Planning Region Team | Accounts Payable | \$15.00 |
| Educational Service Unit #2 | 12/09/2024 | 23681 | Preschool Essentials-JB | Accounts Payable | \$40.00 |
| Educational Service Unit #2 | 12/09/2024 | 23681 | World Languages Cadre | Accounts Payable | \$25.00 |
| First National Bank | 12/09/2024 | 23682 | Visa Charges | Accounts Payable | \$1,309.69 |
| Follett Content Solutions, LLC | 12/09/2024 | 23683 | Library Books-HS | Accounts Payable | \$600.70 |
| Hands of Heartland | 12/09/2024 | 23684 | Transition Program-HS | Accounts Payable | \$562.40 |
| Harris School Solutions | 12/09/2024 | 23685 | Labor Law Posters | Accounts Payable | \$220.00 |
| Helm Service Inc | 12/09/2024 | 23686 | Service Call-HS | Accounts Payable | \$540.78 |

| | | | | | |
|--|------------|-------|---|-------------------|---------------------|
| Hoegh, Trevor L | 12/09/2024 | 23687 | Mileage | Accounts Payable | \$245.22 |
| Hometown Leasing | 12/09/2024 | 23688 | Copier Lease | Accounts Payable | \$1,738.03 |
| Inland Truck Parts & Service | 12/09/2024 | 23689 | Bus/Van Inspections | Accounts Payable | \$9,563.24 |
| INTERMEDIA.NET INC | 12/09/2024 | 23690 | Phone Services | Accounts Payable | \$114.33 |
| Konecky Oil, Inc. | 12/09/2024 | 23691 | Service on 2010 E-350 Van | Accounts Payable | \$3,564.07 |
| Konecky Oil, Inc. | 12/09/2024 | 23691 | Vehicle Supplies | Accounts Payable | \$211.88 |
| KSB School Law | 12/09/2024 | 23692 | District Legal Services | Accounts Payable | \$102.00 |
| Lynch, Joshua S | 12/09/2024 | 23693 | Mileage | Accounts Payable | \$475.70 |
| Macgill & Co. | 12/09/2024 | 23694 | Nursing Supplies | Accounts Payable | \$573.21 |
| Matheson Tri-Gas, Inc. | 12/09/2024 | 23695 | Tank Rentals | Accounts Payable | \$312.65 |
| MCI | 12/09/2024 | 23696 | Long Distance Plan | Accounts Payable | \$136.36 |
| Menards | 12/09/2024 | 23697 | Maintenance Supplies | Accounts Payable | \$208.04 |
| Metropolitan Utilities District | 12/09/2024 | 23698 | Natural Gas bills | Accounts Payable | \$2,211.00 |
| Michelle Griffith | 12/09/2024 | 23699 | Mileage | Accounts Payable | \$643.20 |
| My Central Supply | 12/09/2024 | 23700 | Custodial supplies | Accounts Payable | \$65.41 |
| Novotny, Stefanie E | 12/09/2024 | 23701 | Mileage | Accounts Payable | \$383.24 |
| Novotny, Tahler M | 12/09/2024 | 23702 | Mileage | Accounts Payable | \$322.76 |
| One Source | 12/09/2024 | 23703 | Background Checks | Accounts Payable | \$32.00 |
| OPPD | 12/09/2024 | 23704 | Electric Bills | Accounts Payable | \$12,068.38 |
| Pfeil, Rex W | 12/09/2024 | 23705 | Phone Allowance/Mileage | Accounts Payable | \$172.66 |
| Pro Track and Tennis, INC | 12/09/2024 | 23706 | Track Repair | Accounts Payable | \$4,900.00 |
| TNT Cleaning Service | 12/09/2024 | 23707 | Cleaning Services | Accounts Payable | \$8,100.00 |
| U.S. Bank | 12/09/2024 | 23708 | Visa Charges | Accounts Payable | \$214.17 |
| Voss Lighting | 12/09/2024 | 23709 | Light bulbs | Accounts Payable | \$331.70 |
| Waste Connections Of Ne, Inc. | 12/09/2024 | 23710 | Trash Services-ELEM | Accounts Payable | \$350.36 |
| Waste Connections Of Ne, Inc. | 12/09/2024 | 23710 | Trash Services-HS | Accounts Payable | \$545.00 |
| Windstream | 12/09/2024 | 23711 | Phone Services-ELEM | Accounts Payable | \$158.86 |
| Windstream | 12/09/2024 | 23711 | Phone Services-HS | Accounts Payable | \$103.51 |
| Yutan Lunch Fund | 12/09/2024 | 23712 | PreK Snacks | Accounts Payable | \$202.84 |
| Total Accounts Payable General Fund | | | | | \$133,365.31 |
| Accredited Collection Service, Inc. | 12/09/2024 | 23713 | Accredited Collection Service, Inc. Garnishment | Payroll Liability | \$502.68 |
| OneAmerica | 12/09/2024 | 23714 | OneAmerica Basic Life and AD&D | Payroll Liability | \$189.44 |
| OneAmerica | 12/09/2024 | 23714 | OneAmerica Child Voluntary Life and AD&D | Payroll Liability | \$12.40 |
| OneAmerica | 12/09/2024 | 23714 | OneAmerica Employee Voluntary Life and AD&D | Payroll Liability | \$274.72 |
| OneAmerica | 12/09/2024 | 23714 | OneAmerica Long-Term Disability | Payroll Liability | \$1,211.56 |
| OneAmerica | 12/09/2024 | 23714 | OneAmerica Short-Term Disability | Payroll Liability | \$890.83 |
| OneAmerica | 12/09/2024 | 23714 | OneAmerica Spouse Voluntary Life and AD&D | Payroll Liability | \$31.07 |
| Ameritas Life Insurance Corp | 12/09/2024 | 23715 | Ameritas Vision - Emp + Children | Payroll Liability | \$90.00 |
| Ameritas Life Insurance Corp | 12/09/2024 | 23715 | Ameritas Vision - Emp + Spouse | Payroll Liability | \$74.24 |
| Ameritas Life Insurance Corp | 12/09/2024 | 23715 | Ameritas Vision - Family | Payroll Liability | \$299.52 |
| Ameritas Life Insurance Corp | 12/09/2024 | 23715 | Ameritas Vision - Single | Payroll Liability | \$77.40 |

| | | | | | |
|-------------------------------------|------------|-------|--|-------------------|---------------------|
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - EE & Children HSA NB Plan | Payroll Liability | \$2,554.24 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - EE & Children PPO NB Plan | Payroll Liability | \$1,487.93 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - EE & Children PPO PSBC Plan | Payroll Liability | \$2,975.86 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - EE & Spouse HSA NB Plan | Payroll Liability | \$1,449.69 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - EE & Spouse HSA PSBC Plan | Payroll Liability | \$1,449.69 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - EE & Spouse PPO NB Plan | Payroll Liability | \$3,377.96 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - Family HSA NB Plan | Payroll Liability | \$5,839.65 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - Family HSA PSBC Plan | Payroll Liability | \$17,518.95 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - Family PPO BH Plan | Payroll Liability | \$2,267.88 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - Family PPO NB Plan | Payroll Liability | \$15,875.16 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - Family PPO PSBC Plan | Payroll Liability | \$9,071.52 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - Single HSA BH Plan | Payroll Liability | \$1,380.62 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - Single HSA PSBC Plan | Payroll Liability | \$2,070.93 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - Single PPO BH Plan | Payroll Liability | \$804.30 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - Single PPO NB Plan | Payroll Liability | \$2,412.90 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Benefit - Single PPO PSBC Plan | Payroll Liability | \$3,217.20 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Dental - EE & Children | Payroll Liability | \$266.61 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Dental - EE & Spouse | Payroll Liability | \$90.39 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Dental - Family | Payroll Liability | \$621.85 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | BCBS Dental - Single | Payroll Liability | \$542.34 |
| Blue Cross / Blue Shield | 12/09/2024 | 23716 | Section 125 Dental | Payroll Liability | \$1,222.25 |
| First State Bank - State Taxes | 12/09/2024 | 23717 | State Withholding - NE | Payroll Liability | \$11,923.66 |
| First State Bank - Payroll Taxes | 12/09/2024 | 23718 | Federal Withholding | Payroll Liability | \$24,748.75 |
| First State Bank - Payroll Taxes | 12/09/2024 | 23718 | FICA | Payroll Liability | \$42,485.54 |
| First State Bank - Payroll Taxes | 12/09/2024 | 23718 | Medicare | Payroll Liability | \$10,346.80 |
| Retirement Plan Consultants LLC | 12/09/2024 | 23719 | 403b % (Traditional) | Payroll Liability | \$562.35 |
| Retirement Plan Consultants LLC | 12/09/2024 | 23719 | 403b % Roth | Payroll Liability | \$32.15 |
| Retirement Plan Consultants LLC | 12/09/2024 | 23719 | 403b (Traditional) | Payroll Liability | \$4,861.69 |
| Retirement Plan Consultants LLC | 12/09/2024 | 23719 | 403b Roth | Payroll Liability | \$150.00 |
| State Of Nebraska NPERS | 12/09/2024 | 23720 | NPERS | Payroll Liability | \$68,043.48 |
| Transamerica Life Insurance Company | 12/09/2024 | 23721 | Transamerica Basic Accident Plan Option 2 | Payroll Liability | \$164.31 |
| Transamerica Life Insurance Company | 12/09/2024 | 23721 | Transamerica Critical Illness | Payroll Liability | \$65.63 |
| Yutan Flex Account | 12/09/2024 | 23722 | Dependent Care | Payroll Liability | \$935.33 |
| Yutan Flex Account | 12/09/2024 | 23722 | Medical Flex | Payroll Liability | \$1,361.65 |
| Yutan School Lunch | 12/09/2024 | 23723 | Lunch Deduction | Payroll Liability | \$455.00 |
| DirectDep- First State Bank | 12/09/2024 | EFT | Direct Deposit | Payroll Liability | \$250,687.09 |
| HSA Bank | 12/09/2024 | EFT | HSA Bank Benefit | Payroll Liability | \$7,418.49 |
| Total Payroll General Fund | | | | | \$504,393.70 |
| TOTAL GENERAL FUND | | | | | \$637,759.01 |
| Amazon Capital Services, Inc. | 12/09/2024 | 6856 | Kitchen -cleaning supplies | Accounts Payable | \$56.80 |

| | | | | | |
|---|------------|------|---|-------------------|---------------------|
| Amazon Capital Services, Inc. | 12/09/2024 | 6856 | Kitchen/HS Supplies | Accounts Payable | \$40.90 |
| Ashland Lettuce Company | 12/09/2024 | 6857 | Lunch Food | Accounts Payable | \$251.76 |
| Egan Supply Co, Inc. | 12/09/2024 | 6858 | Dishwasher Lease-ELEM | Accounts Payable | \$350.00 |
| Egan Supply Co, Inc. | 12/09/2024 | 6858 | Dishwasher Lease-HS | Accounts Payable | \$275.19 |
| Egan Supply Co, Inc. | 12/09/2024 | 6858 | Kitchen supplies | Accounts Payable | \$910.53 |
| Hiland Dairy | 12/09/2024 | 6859 | Milk-Elem | Accounts Payable | \$1,349.83 |
| Hiland Dairy | 12/09/2024 | 6859 | Milk-HS | Accounts Payable | \$477.23 |
| Marking Refrigeration, Inc | 12/09/2024 | 6860 | Service Call HS | Accounts Payable | \$250.00 |
| Martin Bros. | 12/09/2024 | 6861 | Lunch Food | Accounts Payable | \$11,285.93 |
| Total Accounts Payable Lunch Fund | | | | | \$15,248.17 |
| OneAmerica | 12/09/2024 | 6862 | OneAmerica Basic Life and AD&D | Payroll Liability | \$10.16 |
| OneAmerica | 12/09/2024 | 6862 | OneAmerica Long-Term Disability | Payroll Liability | \$28.42 |
| OneAmerica | 12/09/2024 | 6862 | OneAmerica Short-Term Disability | Payroll Liability | \$21.27 |
| Ameritas Life Insurance Corp | 12/09/2024 | 6863 | Ameritas Vision - Single | Payroll Liability | \$10.32 |
| Blue Cross / Blue Shield | 12/09/2024 | 6864 | Section 125 Dental | Payroll Liability | \$72.32 |
| First State Bank - State Taxes | 12/09/2024 | 6865 | State Withholding - NE | Payroll Liability | \$179.05 |
| First State Bank - Payroll Taxes | 12/09/2024 | 6866 | Federal Withholding | Payroll Liability | \$265.07 |
| First State Bank - Payroll Taxes | 12/09/2024 | 6866 | FICA | Payroll Liability | \$1,416.84 |
| First State Bank - Payroll Taxes | 12/09/2024 | 6866 | Medicare | Payroll Liability | \$331.34 |
| State Of Nebraska NPERS | 12/09/2024 | 6867 | NPERS | Payroll Liability | \$1,529.72 |
| Transamerica Life Insurance Company | 12/09/2024 | 6868 | Transamerica Basic Accident Plan Option 2 | Payroll Liability | \$51.08 |
| DirectDep- First State Bank | 12/09/2024 | EFT | Direct Deposit | Payroll Liability | \$9,543.23 |
| Total Payroll Lunch Fund | | | | | \$13,458.82 |
| TOTAL LUNCH FUND | | | | | \$28,706.99 |
| Facility Advocates, LLC | 12/09/2024 | 467 | ESCO ContractMobilization-Scheduled Progress Billing 1 of 6 | Accounts Payable | \$63,200.00 |
| RDH Engineering, INC | 12/09/2024 | 468 | ESCO/HVAC 3rd Party Engineering Review | Accounts Payable | \$2,000.00 |
| Woodhouse Ford Chrysler , INC | 12/09/2024 | 469 | New Ford Vans | Accounts Payable | \$127,312.00 |
| Total Accounts Payable Depreciation Fund | | | | | \$192,512.00 |
| TOTAL DEPRECIATION FUND | | | | | \$192,512.00 |
| UMB Bank | 12/09/2024 | EFT | Annual Bond Payment | Accounts Payable | \$226,943.75 |
| Total Accounts Payable Bond Fund | | | | | \$226,943.75 |
| TOTAL BOND FUND | | | | | \$226,943.75 |

Receipt History

Detail report. Sorted by Site, Receipt Number.
From 11/01/2024 to 11/30/2024.

| Receipt Number | Receipt Date | Void Date | Deposit Number | Check Number | Received From | Receipt Description | Amount | Sales Tax | Amount |
|---------------------------------|----------------------------------|-----------|-----------------------|--------------|----------------------|----------------------------------|------------|------------|----------|
| Activity ID | Activity Name | | Fee Name & Student ID | | | | Amount | Tax Amount | Amount |
| Tax Name | | | Tax Activity | | Tax Rate % | | Tax Amount | | |
| YPS Yutan Public Schools | | | | | | | | | |
| 001150 | 11/08/2024 | | 001164 | | Community Member | Play Production Fundraising | | | |
| 365 | Play Production-Fundraising | | | | | | 110.00 | 0.00 | 110.00 |
| | | | | | | Total For 001150: | | | 110.00 |
| 001151 | 11/08/2024 | | 001165 | | Staff | NHS Pink out fundraiser | | | |
| 420 | National Honor Society | | | | | | 445.00 | 0.00 | 445.00 |
| | | | | | | Total For 001151: | | | 445.00 |
| 001152 | 11/08/2024 | | 001166 | | Parents | B WR Singlet \$\$ | | | |
| 195 | Wrestling- Fundraising | | | | | | 585.00 | 0.00 | 585.00 |
| | | | | | | Total For 001152: | | | 585.00 |
| 001153 | 11/08/2024 | | 001167 | | Students | NHS T-Shirts | | | |
| 420 | National Honor Society | | | | | | 287.50 | 0.00 | 287.50 |
| | | | | | | Total For 001153: | | | 287.50 |
| 001154 | 11/08/2024 | | 001168 | | Custom Sports | State VB Clothing | | | |
| 185 | Volleyball- Fundraising | | | | | | 630.00 | 0.00 | 630.00 |
| | | | | | | Total For 001154: | | | 630.00 |
| 001155 | 11/08/2024 | | 001169 | | Businesses | Scoreboard Sponsorship | | | |
| 220 | General Athletics | | | | | | 300.00 | 0.00 | 300.00 |
| | | | | | | Total For 001155: | | | 300.00 |
| 001156 | 11/15/2024 | | 001170 | | Community Members | XC Split the Pot | | | |
| 135 | Cross Country- Fundraising | | | | | | 330.75 | 0.00 | 330.75 |
| | | | | | | Total For 001156: | | | 330.75 |
| 001157 | 11/15/2024 | | 001171 | | Gate Proceeds | VB District Final Gate- 11/2 | | | |
| 980 | Seed Money | | | | | | 450.00 | 0.00 | 450.00 |
| 210 | Gate Receipts | | | | | | 1,918.00 | 0.00 | 1,918.00 |
| | | | | | | Total For 001157: | | | 2,368.00 |
| 001158 | 11/15/2024 | | 001172 | | Students | Student Council Vending \$\$ | | | |
| 460 | Student Council- High School | | | | | | 215.00 | 0.00 | 215.00 |
| | | | | | | Total For 001158: | | | 215.00 |
| 001159 | 11/15/2024 | | 001173 | | Community Members | Play Production Fundraising | | | |
| 365 | Play Production-Fundraising | | | | | | 175.00 | 0.00 | 175.00 |
| | | | | | | Total For 001159: | | | 175.00 |
| 001160 | 11/15/2024 | | 001174 | | VFW | Choir Fundraising | | | |
| 325 | Music- Instrumental- Fundraising | | | | | | 1,500.00 | 0.00 | 1,500.00 |
| | | | | | | Total For 001160: | | | 1,500.00 |
| 001161 | 11/15/2024 | | 001175 | | Community Members | Key Fob Deposit/ Training Center | | | |
| 930 | Training Center | | | | | | 515.00 | 0.00 | 515.00 |
| | | | | | | Total For 001161: | | | 515.00 |
| 001162 | 11/25/2024 | | 001176 | | PTO/Students/Parents | ELEM School Store/Slushie | | | |
| 1010 | Student Fee | | | | | | 1,024.75 | 0.00 | 1,024.75 |
| | | | | | | Total For 001162: | | | 1,024.75 |
| 001163 | 11/25/2024 | | 001177 | | Gate Proceeds | JH BBB Gate-11/23 | | | |

Receipt History

Detail report. Sorted by Site, Receipt Number.
From 11/01/2024 to 11/30/2024.

| Receipt Number | Receipt Date | Void Date | Deposit Number | Check Number | Received From | Amount | Sales Tax | Amount |
|-------------------|------------------------------|-----------|-----------------------|--------------|------------------|------------|-----------|-----------------------------------|
| Activity ID | Activity Name | | Fee Name & Student ID | | | Tax Amount | | |
| Tax Name | Tax Activity | | | Tax Rate % | | | | |
| 980 | Seed Money | | | | | 450.00 | 0.00 | 450.00 |
| 210 | Gate Receipts | | | | | 496.00 | 0.00 | 496.00 |
| Total For 001163: | | | | | | | | 946.00 |
| 001164 | 11/25/2024 | | 001178 | | SAT Fundraiser | | | Choir/Play Production Fundraising |
| 365 | Play Production-Fundraising | | | | | 1,000.00 | 0.00 | 1,000.00 |
| 335 | Music- Vocal- Fundraising | | | | | 468.00 | 0.00 | 468.00 |
| Total For 001164: | | | | | | | | 1,468.00 |
| 001165 | 11/25/2024 | | 001179 | | Community Member | | | Training Center Membership/Key |
| 930 | Training Center | | | | | 215.00 | 0.00 | 215.00 |
| Total For 001165: | | | | | | | | 215.00 |
| 001166 | 11/25/2024 | | 001180 | | Ryzer/Parent's | | | Midnight Madness BB Camp \$\$ |
| 125 | Basketball-Boys- Fundraising | | | | | 1,276.00 | 0.00 | 1,276.00 |
| Total For 001166: | | | | | | | | 1,276.00 |
| 001167 | 11/25/2024 | | 001181 | | Gate Proceeds | | | JH BBB Gate-11/21 |
| 980 | Seed Money | | | | | 450.00 | 0.00 | 450.00 |
| 210 | Gate Receipts | | | | | 265.00 | 0.00 | 265.00 |
| Total For 001167: | | | | | | | | 715.00 |
| 001168 | 11/25/2024 | | 001182 | | Gate Proceeds | | | JH BBB Gate-11/19 |
| 980 | Seed Money | | | | | 450.00 | 0.00 | 450.00 |
| 210 | Gate Receipts | | | | | 312.00 | 0.00 | 312.00 |
| Total For 001168: | | | | | | | | 762.00 |
| 001169 | 11/29/2024 | | 001183 | | First State Bank | | | Checking Interest |
| 950 | Checking Interest | | | | | 392.62 | 0.00 | 392.62 |
| Total For 001169: | | | | | | | | 392.62 |
| 001170 | 11/18/2024 | | 001184 | | Gate Proceeds | | | VB Sub District Gate-10/29 |
| 980 | Seed Money | | | | | 450.00 | 0.00 | 450.00 |
| 210 | Gate Receipts | | | | | 1,623.00 | 0.00 | 1,623.00 |
| Total For 001170: | | | | | | | | 2,073.00 |
| 001171 | 11/18/2024 | | 001185 | | Gate Proceeds | | | VB Sub District Final-10/30 |
| 980 | Seed Money | | | | | 450.00 | 0.00 | 450.00 |
| 210 | Gate Receipts | | | | | 1,250.00 | 0.00 | 1,250.00 |
| Total For 001171: | | | | | | | | 1,700.00 |
| Site Total | | | | | | | | 18,033.62 |
| Report Total | | | | | | | | 18,033.62 |

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2024 to 11/30/2024.

| Activity ID Site ID | Activity Name Site Name | Check / Void Date | Vendor Name | PO Number | Invoice No.# | Description | Amount |
|------------------------|----------------------------|-------------------------------------|-------------------------|-----------|------------------|--------------------------|--------------------|
| 1005 | | Technology | | | | | |
| YPS | | Yutan Public Schools | | | | | |
| 029647 | Cleared | 11/15/2024 | AMAZON CAPITAL SERVICES | | October Invoices | October Invoices | 590.44 |
| Total: | | | | | | | \$ 590.44 |
| 110 | | Basketball- Girls | | | | | |
| YPS | | Yutan Public Schools | | | | | |
| 029643 | Cleared | 11/14/2024 | BSN SPORTS | | 926961950 | SB Pants | 4,492.80 |
| 029655 | Cleared | 11/20/2024 | BSN SPORTS | | 927713852 | Scorebooks-BB | 31.96 |
| Total: | | | | | | | \$ 4,524.76 |
| 120 | | Basketball- Boys | | | | | |
| YPS | | Yutan Public Schools | | | | | |
| 029643 | Cleared | 11/14/2024 | BSN SPORTS | | 926961950 | SB Pants | 458.95 |
| 029648 | Cleared | 11/18/2024 | CLARK TONER | | 111923 | JH BBB Official-11/19 | 135.00 |
| 029649 | Cleared | 11/18/2024 | LARRY PESEK | | 111924 | JH BBB Official-11/19 | 135.00 |
| 029651 | Cleared | 11/19/2024 | Jason Hartung | | 111924 | JH BBB Official-11/19 | 135.00 |
| 029652 | Cleared | 11/19/2024 | JEFFREY KOPECKY | | 111924 | JH BBB Official-11/19 | 135.00 |
| 029653 | Cleared | 11/20/2024 | CLARK TONER | | 112124 | JH BBB Official-11/21 | 135.00 |
| 029654 | Cleared | 11/20/2024 | Marcus Marinkovich | | 112124 | JH BBB Official-11/21 | 135.00 |
| 029655 | Cleared | 11/20/2024 | BSN SPORTS | | 927713852 | Scorebooks-BB | 31.96 |
| 029659 | Printed | 11/25/2024 | John Shawater | | 112524 | JH BBB Official-11/25 | 135.00 |
| 029660 | Printed | 11/25/2024 | BRAD GARLOCK | | 112524 | JH BBB Official-11/25 | 135.00 |
| Total: | | | | | | | \$ 1,570.91 |
| 125 | | Basketball-Boys- Fundraising | | | | | |
| YPS | | Yutan Public Schools | | | | | |
| 029641 | Cleared | 11/10/2024 | FIRST NATIONAL BANK | | 10252024 | October Visa Charges | 216.00 |
| Total: | | | | | | | \$ 216.00 |
| 130 | | Cross Country | | | | | |
| YPS | | Yutan Public Schools | | | | | |
| 029641 | Cleared | 11/10/2024 | FIRST NATIONAL BANK | | 10252024 | October Visa Charges | 250.00 |
| Total: | | | | | | | \$ 250.00 |
| 160 | | Softball | | | | | |
| YPS | | Yutan Public Schools | | | | | |
| 029642 | Printed | 11/10/2024 | Jayden Wood | | Fall'24 | Van Driving for Softball | 220.00 |
| 029643 | Cleared | 11/14/2024 | BSN SPORTS | | 926961950 | SB Pants | 1,450.76 |
| Total: | | | | | | | \$ 1,670.76 |

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2024 to 11/30/2024.

| Activity ID Site ID | Activity Name Site Name | Check / Void Date | Vendor Name | PO Number | Invoice No.# | Description | Amount |
|------------------------|---------------------------------|----------------------|--|-----------|--------------|--------------------------------------|--------------------|
| 180 | Volleyball | | | | | | |
| YPS | Yutan Public Schools | | | | | | |
| 029616 | Cleared | 11/01/2024 | NEIL HAMMOND | | 110224 | VB District Finals Official-11/2 | 243.00 |
| 029617 | Cleared | 11/01/2024 | Matthew Hunt | | 1112024 | Sub District VB Official-10/28-10/30 | 452.00 |
| 029618 | Cleared | 11/01/2024 | Roger Marcelino | | 110124 | Sub District VB Official-10/28-10/30 | 452.00 |
| 029619 | Cleared | 11/01/2024 | JOHN ROBINSON II | | 110224 | VB District Finals Line Judge-11/2 | 45.00 |
| 029620 | Printed | 11/01/2024 | James Crum | | 110224 | VB District Finals Line Judge-11/2 | 45.00 |
| 029621 | Cleared | 11/01/2024 | LARRY JANIS | | 110224 | VB District Finals Official-11/2 | 78.00 |
| 029626 | Cleared | 11/06/2024 | NEBRASKA SCHOOL ACTIVITIES ASSOCIATION | | 110224 | District VB Payment | 1,912.95 |
| 029628 | Cleared | 11/06/2024 | OMAHA BROWNELL TALBOT | | 110124 | Sub District VB Payment | 20.53 |
| 029630 | Printed | 11/06/2024 | FREEMAN PUBLIC SCHOOLS | | 11012024 | Sub District VB Payment | 108.90 |
| 029631 | Cleared | 11/06/2024 | AQUINAS CATHOLIC HIGH SCHOOL | | 110124 | Sub District VB Payment | 74.98 |
| 029633 | Cleared | 11/06/2024 | Elgin High School | | 110224 | District VB Payment | 337.33 |
| 029637 | Printed | 11/06/2024 | SOUTHERN PUBLIC SCHOOLS | | 11012024 | Sub District VB Payment | 88.37 |
| 029638 | Cleared | 11/06/2024 | Guardian Angels Central Catholic Schools | | 110124 | Sub District VB Payment | 96.41 |
| Total: | | | | | | | \$ 3,954.47 |
| 195 | Wrestling- Fundraising | | | | | | |
| YPS | Yutan Public Schools | | | | | | |
| 029641 | Cleared | 11/10/2024 | FIRST NATIONAL BANK | | 10252024 | October Visa Charges | 815.00 |
| Total: | | | | | | | \$ 815.00 |
| 220 | General Athletics | | | | | | |
| YPS | Yutan Public Schools | | | | | | |
| 029623 | Cleared | 11/01/2024 | DIVERSIFIED DRUG TESTING | | 21463 | September Drug Testing | 738.00 |
| 029632 | Cleared | 11/06/2024 | AWARDS UNLIMITED, INC. | | 302809 | Gym Banner | 195.00 |
| 029663 | Printed | 11/25/2024 | HOLIDAY INN KEARNEY | | 105418 | AD Conference-JL | 239.90 |
| Total: | | | | | | | \$ 1,172.90 |
| 300 | Cheerleading-Fundraising | | | | | | |
| YPS | Yutan Public Schools | | | | | | |
| 029641 | Cleared | 11/10/2024 | FIRST NATIONAL BANK | | 10252024 | October Visa Charges | 434.96 |
| Total: | | | | | | | \$ 434.96 |
| 330 | Music- Vocal | | | | | | |
| YPS | Yutan Public Schools | | | | | | |
| 029615 | Printed | 11/01/2024 | Logan View Music Boosters | | NCC24 | NCC Honor Choir Meals 11/12 | 50.00 |
| Total: | | | | | | | \$ 50.00 |

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2024 to 11/30/2024.

| Activity ID Site ID | Activity Name Site Name | | Check / Void Date | Vendor Name | PO Number | Invoice No.# | Description | Amount |
|------------------------|----------------------------|------------|--------------------------------------|-------------|----------------------|--------------|------------------------------|--------------------|
| 350 | | | Play Production- One Act | | | | | |
| YPS | | | Yutan Public Schools | | | | | |
| 029641 | Cleared | 11/10/2024 | FIRST NATIONAL BANK | | 10252024 | | October Visa Charges | 394.90 |
| 029645 | Cleared | 11/14/2024 | First Student Inc. | | SF-253709 | | One Act- Charter bus to York | 775.00 |
| Total: | | | | | | | | \$ 1,169.90 |
| 390 | | | Yearbook | | | | | |
| YPS | | | Yutan Public Schools | | | | | |
| 029636 | Cleared | 11/06/2024 | WALSWORTH PUBLISHING | | 2621390 | | Yearbook Payment | 4,481.30 |
| Total: | | | | | | | | \$ 4,481.30 |
| 420 | | | National Honor Society | | | | | |
| YPS | | | Yutan Public Schools | | | | | |
| 029635 | Cleared | 11/06/2024 | MIDWEST IMPRESSIONS, INC. | | 85424 | | NHS T-Shirts | 287.50 |
| 029639 | Cleared | 11/10/2024 | Breast Cancer Research Foundation | | Fall'24 | | NHS Pink out fundraiser | 345.00 |
| Total: | | | | | | | | \$ 632.50 |
| 430 | | | Quiz Bowl | | | | | |
| YPS | | | Yutan Public Schools | | | | | |
| 029650 | Printed | 11/18/2024 | RAYMOND CENTRAL SCHOOLS | | 111624 | | Quiz Bowl Entry-11/16 | 100.00 |
| Total: | | | | | | | | \$ 100.00 |
| 450 | | | Student Council- Elementary | | | | | |
| YPS | | | Yutan Public Schools | | | | | |
| 029641 | Cleared | 11/10/2024 | FIRST NATIONAL BANK | | 10252024 | | October Visa Charges | 309.64 |
| 029647 | Cleared | 11/15/2024 | AMAZON CAPITAL SERVICES | | October Invoices | | October Invoices | 10.45 |
| 029656 | Printed | 11/20/2024 | AMAZON CAPITAL SERVICES | | November Invoices | | November Invoices | 227.25 |
| Total: | | | | | | | | \$ 547.34 |
| 460 | | | Student Council- High School | | | | | |
| YPS | | | Yutan Public Schools | | | | | |
| 029640 | Cleared | 11/10/2024 | U.S. BANK | | 10252024 | | October Visa Charges | 173.97 |
| 029641 | Cleared | 11/10/2024 | FIRST NATIONAL BANK | | 10252024 | | October Visa Charges | 145.56 |
| Total: | | | | | | | | \$ 319.53 |
| 490 | | | RAK Club | | | | | |
| YPS | | | Yutan Public Schools | | | | | |
| 029622 | Cleared | 11/01/2024 | Kassie Trevarrow | | 102824 | | Reimburse for Kindness Club | 61.83 |
| Total: | | | | | | | | \$ 61.83 |

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2024 to 11/30/2024.

| Activity ID Site ID | | | Activity Name Site Name | | | | Amount |
|------------------------|---------|----------------------|-------------------------------|-----------|-------------------------|--------------------------------------|--------------------|
| Check Number | Status | Check / Void Date | Vendor Name | PO Number | Invoice No.# | Description | |
| 840 | | | Music- Instrumental | | | | |
| YPS | | | Yutan Public Schools | | | | |
| 029644 | Cleared | 11/14/2024 | DIETZE MUSIC HOUSE, INC. | | R31698,R3352 2 | Band Supplies | 45.20 |
| | | | | | | Total: | \$ 45.20 |
| 850 | | | Music- Vocal | | | | |
| YPS | | | Yutan Public Schools | | | | |
| 029657 | Printed | 11/20/2024 | INSTRUMENTALIST AWARDS LLC | 2302 | | Choral Pin | 17.50 |
| 029662 | Printed | 11/25/2024 | J.W. PEPPER & SON, INC | | 366905449, 366966027 | HS Choir Music | 253.44 |
| | | | | | | Total: | \$ 270.94 |
| 930 | | | Training Center | | | | |
| YPS | | | Yutan Public Schools | | | | |
| 029647 | Cleared | 11/15/2024 | AMAZON CAPITAL SERVICES | | October Invoices | October Invoices | 32.53 |
| | | | | | | Total: | \$ 32.53 |
| 980 | | | Seed Money | | | | |
| YPS | | | Yutan Public Schools | | | | |
| 029646 | Cleared | 11/15/2024 | YUTAN PUBLIC SCHOOL | 11142024 | | Gate Box Seed Money- 11/18- 11/23 | 1,350.00 |
| 029658 | Cleared | 11/21/2024 | YUTAN PUBLIC SCHOOL | 112124 | | Gate Box Seed Money- 11/25- 11/29 | 450.00 |
| 029661 | Printed | 11/25/2024 | YUTAN PUBLIC SCHOOL | 112524 | | Gate Box Seed Money-12/2-12/6 | 900.00 |
| | | | | | | Total: | \$ 2,700.00 |
| Report Total : | | | | | | | 25,611.27 |

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska**

Basic Financial Statements

August 31, 2024

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
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Independent Auditor's Report

Board of Education
School District No. 9 - Yutan Public Schools
Saunders County, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash basis basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 9 - Yutan Public Schools, Saunders County, Nebraska (the "District") as of and for the year ended August 31, 2024, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying basic financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of August 31, 2024, and the respective changes in financial position-cash basis, thereof, for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the basic financial statements, which describes the basis of accounting. The basic financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management of School District No. 9 - Yutan Public Schools is responsible for the preparation and fair presentation of the basic financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the basic financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the basic financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- ◆ Exercise professional judgment and maintain professional skepticism throughout the audit.
- ◆ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- ◆ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- ◆ Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- ◆ Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information presented on pages 26 - 39 is the responsibility of management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Bryan KDV, LLC

Omaha, Nebraska
October 31, 2024

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BASIC FINANCIAL STATEMENTS

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Statement of Net Position - Cash Basis
August 31, 2024

| | <u>Governmental Activities</u> |
|--------------------------------|------------------------------------|
| Assets | |
| Cash | \$ 4,258,201 |
| Funds held by County Treasurer | 1,029,137 |
| Investments | <u>1,588,878</u> |
| Total assets | <u><u>\$ 6,876,216</u></u> |
| Net Position | |
| Restricted | |
| Special building | \$ 697,313 |
| Debt service | 1,044,026 |
| School nutrition | 236,785 |
| Capital projects | 674 |
| Unrestricted | |
| Board designated | |
| Employee benefit | 50,870 |
| Depreciation | 1,690,401 |
| Undesignated | <u>3,156,147</u> |
| Total net position | <u><u>\$ 6,876,216</u></u> |

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Statement of Activities - Cash Basis
Year Ended August 31, 2024

| Functions/Programs | Cash Disbursements | Program Cash Receipts | | Net (Disbursements) |
|---------------------------------------|-----------------------|-------------------------|--|---|
| | | Charges for Services | Operating Grants and Contributions | Receipts and Changes in Net Position |
| Governmental activities | | | | |
| Instructional services | \$ (4,414,467) | \$ 16,150 | \$ 3,559,248 | \$ (839,069) |
| Support services | (1,665,269) | - | - | (1,665,269) |
| Food services | (314,268) | 166,209 | 108,559 | (39,500) |
| Building maintenance and improvements | (2,038,543) | 790 | - | (2,037,753) |
| Debt service and lease payments | (214,617) | - | - | (214,617) |
| School activities and student fees | (326,040) | 263,797 | - | (62,243) |
| Total governmental activities | \$ (8,973,204) | \$ 446,946 | \$ 3,667,807 | (4,858,451) |
| General receipts | | | | |
| Taxes collected | | | | 4,455,443 |
| County receipts | | | | 29,246 |
| State receipts | | | | 430,781 |
| Investment earnings | | | | 310,204 |
| Other | | | | 24,597 |
| Total general receipts | | | | <u>5,250,271</u> |
| Increase in net position | | | | 391,820 |
| Net position - beginning of year | | | | <u>6,484,396</u> |
| Net position - end of year | | | | <u>\$ 6,876,216</u> |

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Statement of Assets and Fund Balances - Cash Basis - Governmental Funds
August 31, 2024

| | Special Revenue Funds | | | |
|--------------------------------|-----------------------|---------------------|---------------------|--------------|
| | General Fund | Special Building | School Nutrition | Bond Fund |
| Assets | | | | |
| Cash | \$ 2,794,360 | \$ 115,635 | \$ 236,785 | \$ 996,079 |
| Funds held by County Treasurer | 907,253 | 73,937 | - | 47,947 |
| Investments | 1,081,137 | 507,741 | - | - |
| | | | | |
| Total assets | \$ 4,782,750 | \$ 697,313 | \$ 236,785 | \$ 1,044,026 |
| | | | | |
| Fund Balances | | | | |
| Restricted for | | | | |
| Capital projects | \$ - | \$ 697,313 | \$ - | \$ - |
| Debt service | - | - | - | 1,044,026 |
| School nutrition | - | - | 236,785 | - |
| Committed to | | | | |
| Capital assets | 1,690,401 | - | - | - |
| Other governmental funds | - | - | - | - |
| Assigned to | | | | |
| Employee benefits | 50,870 | - | - | - |
| Unassigned | 3,041,479 | - | - | - |
| | | | | |
| Total fund balance | \$ 4,782,750 | \$ 697,313 | \$ 236,785 | \$ 1,044,026 |

| Qualified Capital Purpose Undertaking | Other Governmental Funds | Total Governmental Funds |
|---|--------------------------------|--------------------------------|
| \$ 674 | \$ 114,668 | \$ 4,258,201 |
| - | - | 1,029,137 |
| - | - | 1,588,878 |
| <u>\$ 674</u> | <u>\$ 114,668</u> | <u>\$ 6,876,216</u> |

| | | |
|---------------|-------------------|---------------------|
| \$ 674 | \$ - | \$ 697,987 |
| - | - | 1,044,026 |
| - | - | 236,785 |
| - | - | 1,690,401 |
| - | 114,668 | 114,668 |
| - | - | 50,870 |
| - | - | 3,041,479 |
| <u>\$ 674</u> | <u>\$ 114,668</u> | <u>\$ 6,876,216</u> |

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis - Governmental Funds
Year Ended August 31, 2024

| | Special Revenue Funds | | | |
|---|-----------------------|---------------------|---------------------|---------------------|
| | General Fund | Special Building | School Nutrition | Bond Fund |
| Receipts | | | | |
| Local receipts | \$ 3,978,513 | \$ 296,519 | \$ - | \$ 197,338 |
| County receipts | 29,246 | - | - | - |
| State receipts | 3,737,538 | 31,382 | 1,996 | 20,277 |
| Federal receipts | 200,832 | - | 106,563 | - |
| Sales of lunches | - | - | 166,209 | - |
| Interest | 203,938 | 43,711 | 11,158 | 46,116 |
| Other receipts | 18,758 | - | 5,839 | - |
| Total receipts | <u>8,168,825</u> | <u>371,612</u> | <u>291,765</u> | <u>263,731</u> |
| Disbursements | | | | |
| Instructional services | 4,173,734 | - | - | - |
| Support services | 2,981,309 | - | - | - |
| Other salaries and benefits | - | - | 149,872 | - |
| Supplies and materials | - | - | 39,284 | - |
| Food | - | - | 125,112 | - |
| Purchased services | 64,279 | - | - | - |
| Capital outlay | 300,526 | - | - | - |
| Building and site acquisition and improvement | - | 577,498 | - | - |
| Other | - | - | - | 302 |
| Redemption of principal | - | - | - | 190,000 |
| Debt service interest | - | - | - | 24,315 |
| Total disbursements | <u>7,519,848</u> | <u>577,498</u> | <u>314,268</u> | <u>214,617</u> |
| Excess (deficiency) of receipts over disbursements | <u>648,977</u> | <u>(205,886)</u> | <u>(22,503)</u> | <u>49,114</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | - | 25,000 | - |
| Transfers out | (90,000) | - | - | - |
| Total other financing sources (uses) | <u>(90,000)</u> | <u>-</u> | <u>25,000</u> | <u>-</u> |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 558,977 | (205,886) | 2,497 | 49,114 |
| Fund balance - beginning of year | <u>4,223,773</u> | <u>903,199</u> | <u>234,288</u> | <u>994,912</u> |
| Fund balance - end of year | <u>\$ 4,782,750</u> | <u>\$ 697,313</u> | <u>\$ 236,785</u> | <u>\$ 1,044,026</u> |

| Qualified Capital Purpose Undertaking | Other Governmental Funds | Total Governmental Funds |
|--|--------------------------------|--------------------------------|
| \$ 13 | \$ - | \$ 4,472,383 |
| - | - | 29,246 |
| - | - | 3,791,193 |
| - | - | 307,395 |
| - | - | 166,209 |
| 74 | 5,207 | 310,204 |
| - | 263,797 | 288,394 |
| <u>87</u> | <u>269,004</u> | <u>9,365,024</u> |
| - | - | 4,173,734 |
| - | - | 2,981,309 |
| - | - | 149,872 |
| - | - | 39,284 |
| - | - | 125,112 |
| - | - | 64,279 |
| - | - | 300,526 |
| 20,933 | - | 598,431 |
| - | 326,040 | 326,342 |
| - | - | 190,000 |
| - | - | 24,315 |
| <u>20,933</u> | <u>326,040</u> | <u>8,973,204</u> |
| <u>(20,846)</u> | <u>(57,036)</u> | <u>391,820</u> |
| - | 65,000 | 90,000 |
| - | - | (90,000) |
| - | <u>65,000</u> | - |
| (20,846) | 7,964 | 391,820 |
| <u>21,520</u> | <u>106,704</u> | <u>6,484,396</u> |
| <u>\$ 674</u> | <u>\$ 114,668</u> | <u>\$ 6,876,216</u> |

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

School District No. 9 - Yutan Public Schools, Saunders County, Nebraska (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

B. Reporting Entity

The District's financial statements are presented as the primary government and include all significant schools, departments, activities, and organizations for which the District is financially accountable. The District has determined that there are no potential component units that meet the criteria for inclusion in the basic financial statements.

C. Basis of Presentation

Government-Wide Financial Statements - The Statement of Net Position - Cash Basis and Statement of Activities - cash basis display information about the reporting government as a whole. They include all funds of the reporting entity. The statements present the District's basic financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any business-type activities.

Fund Financial Statements - Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its cash, cash held by County Treasurers, investments, fund balance, receipts, and disbursements. All funds are presented as governmental funds. The District currently has no fiduciary or proprietary funds. An emphasis is placed on major funds within the governmental and fiduciary categories. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by Governmental Auditing Standards Board, (GASB) or is identified as a major fund by the District's management. In addition to the District's funds meeting the required criteria, the District's management has designated the Qualified Capital Purpose Undertaking Fund and the School Nutrition Fund to be presented as major funds for financial reporting purposes.

The funds of the financial reporting entity are described below:

Governmental Fund Activities:

General Fund - This fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financing resources except those required to be accounted for in other funds. The District has two additional special revenue funds: employee benefit and depreciation. However, in accordance with GASB Financial Reporting Standards, these funds have been consolidated into the general fund since their revenues are mainly transfers from the general fund. The depreciation fund accounts for resources designated and maintained for the eventual purchase of capital assets and the employee benefit fund accounts for the reserve of money for the benefit of School District employees for fringe benefits.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

Governmental Fund Activities: (Continued)

Special Revenue Funds - These funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the District. The reporting entity includes the following special revenue funds:

- ◆ Special Building Fund - This fund accounts for taxes levied and other revenues specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.
- ◆ School Nutrition Fund - This fund accounts for the operations of the District's child nutrition programs.
- ◆ Activities Fund - This fund is used to account for assets held by the District in a trustee capacity for various school organizations and activities.
- ◆ Student Fees Fund - This fund is also used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.

Bond Fund - This fund accounts for taxes levied and other revenues specifically earmarked for the retirement of bonded indebtedness.

Qualified Capital Purpose Undertaking Fund - This fund can be used for removal of environmental hazards, the reduction or elimination of accessibility barriers, modification for life safety code violations, indoor air quality projects and mold abatement and prevention projects.

D. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

Measurement Focus - In both the government-wide financial statements and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net assets/fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and cash disbursed.

Basis of Accounting - In the government-wide and the fund financial statements, the District prepares its financial statements using the cash basis of accounting. Accordingly, receipts are recognized when cash is received by the District and expenditures are recognized when cash is disbursed. This basis is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America. This basis of accounting is applied to all transactions, including the disbursements for capital assets, receipt of proceeds from issuance of debt and the retirement of debt.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in two components:

- ◆ Restricted Net Position - Consists of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- ◆ Unrestricted Net Position - All other amounts that do not meet the definition of "restricted." However, if the funds have been designated by the Board of Education, these funds have been shown separately to distinguish their designation.

It is the District's policy to use restricted net position, first, prior to the use of unrestricted net position, when a disbursement is made for purposes in which both restricted and unrestricted net position are available.

Fund Financial Statements

Governmental fund equity is reported as fund balance within each respective fund. For governmental funds, the fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- ◆ Nonspendable - This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. At August 31, 2024, the District did not have any nonspendable funds.
- ◆ Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Equity Classification (Continued)

Fund Financial Statements (Continued)

- ◆ Committed - This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- ◆ Assigned - Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education.
- ◆ Unassigned - This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Interfund transfers, the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Internal and Interfund Balances and Activities (Continued)

Transfers between funds during the year were as follows:

| Purpose | Receiving Fund | Disbursing Fund | Amount |
|--|------------------|-----------------|-----------|
| Provide support for school nutrition program | School Nutrition | General | \$ 25,000 |
| Provide funds to Activity Fund | Activity | General | 65,000 |

NOTE 2 - BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for the General Fund, Employee Benefit Fund, Depreciation Fund, Special Building Fund, School Nutrition Fund, Qualified Capital Purpose Undertaking Fund, and Bond Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

- ◆ The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing September 1. The operating budget includes proposed expenditures and the means of financing them.
- ◆ Public hearings are conducted at a public meeting to obtain taxpayer comments.
- ◆ The budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies on or before September 30.
- ◆ Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year-end and any revisions require Board approval.

The District had no budget amendments for the 2023 through 2024 fiscal year.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with State statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. Taxes are due as of that date. The first half of real estate and personal property taxes becomes delinquent on April 1 and the second half becomes delinquent August 1 following the levy date.

The 2024 property tax valuation was \$419,110,382. The combined tax rate of the District for the year ended August 31, 2024, was \$1.1073811 per \$100 of assessed valuation.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 3 - DEPOSITS AND INVESTMENTS

Nebraska Statutes §§ 79-408, 79-1042 and 79-1043 provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

A. Deposits

As of August 31, 2024, the carrying amount of the District's deposits was \$4,258,201 and the bank balance was \$4,340,223.

While the District maintains separate bank accounts for individual funds for cash flow and investment purposes the District occasionally pools cash as part of their cash management procedures.

B. Investments

Investments include \$1,588,878 in Nebraska School District Liquid Asset Fund Plus which is similar in nature to an open-end mutual fund designed specifically for Nebraska school entities, investing only in those securities allowable for such entities under Nebraska Law. These investments are reported at fair value and are in the governmental funds.

C. Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are the following:

- ◆ **Custodial Credit Risk:** For deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits or investments or collateral securities in the possession of a third party.
- ◆ **Credit Risk:** For deposits and investments; credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
- ◆ **Interest Rate Risk:** For deposits and investments; interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

The bank balances of the District's deposits, which includes the CDs are insured through Federal Depository Insurance Corporation ("FDIC") coverage or collateral held by the District's agent in the District's name. As of August 31, 2024, the entire balance was covered.

The District's investment policy does not restrict investment maturities. The District minimizes its interest rate risk by structuring its investment portfolio so that securities mature to meet the District's cash needs, which is accomplished in part by investing primarily in short-term investments or in investment vehicles that allow for monthly cash draws.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 4 - FUNDS HELD BY COUNTY TREASURER

The following balances were held by Saunders County Treasurer for the District as of August 31, 2024. The monies were transferred to the District subsequent to August 31, 2024, and have been included as receipts and cash balances in the financial statements:

| | Saunders County |
|-----------------------|--------------------|
| General Fund | \$ 907,253 |
| Special Building Fund | 73,937 |
| Bond Fund | 47,947 |
| Total | \$ 1,029,137 |

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM

A. Plan Description

The District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public-school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of 2%, and an actuarial factor based on age.

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of 2%, and an actuarial factor based on age.

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

A. Plan Description (Continued)

A member's age will determine eligibility to begin receiving monthly benefits and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tiers one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At aged 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained age plus creditable service equals 85 or greater.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or 2.5%. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75% of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or 1%. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$4,306,179. Total covered payroll was \$3,983,802. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

B. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to 2% of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78% from July 1, 2022, to June 30, 2023, (and from July 1, 2023, through August 31, 2024). The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2024, was \$393,512.

C. Pension Liability

As of June 30, 2023, the District had a liability of \$565,616 for its proportionate share of the net pension liability (This liability is not recorded in the accompanying cash basis financial statements). The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERs School Plan was 97.33% funded as of June 30, 2023, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District's proportion was 0.136348 % which was a decrease of 0.001284% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$88,031.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

D. Actuarial Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|--|---|
| Valuation date | July 1, 2023 |
| Actuarial cost method | Entry Age Normal |
| Amortization method | Level Percent of Payroll, Closed |
| Single equivalent amortization period | 5 Years |
| Asset valuation method | 5 Year Smoothed Market |
| Inflation | 2.45% |
| Investment rate of return, net of investment expense and including inflation | 7.10% |
| Projected salary increases, including inflation | 2.95% - 12.95% |
| Cost-of-living adjustment (COLA) | 2.05% with a floor benefit equal to 75% purchasing power of original benefit* |

* 1% and no floor benefit for members joining on or after July 1, 2013.

The School Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates for retirees were based on the Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The Schools Plans' disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree Mortality Table (static table)

The actuarial assumptions used in the July 1, 2023, valuations for the School Employees, Judges, and State Patrol Plans are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

D. Actuarial Assumptions (Continued)

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of the most recent experience study (see the discussion of the pension plans' investment policy) are summarized in the following table:

| <u>Asset Class</u> | <u>Target Allocations</u> | <u>Long-Term Expected Real Rate of Return*</u> |
|--------------------|-------------------------------|--|
| U.S. Equity | 27.00 % | 4.50 % |
| Global Equity | 19.00 | 5.30 |
| Non-U.S. Equity | 11.50 | 5.80 |
| Fixed Income | 30.00 | 0.70 |
| Private Equity | 5.00 | 0.40 |
| Real Estate | 7.50 | 4.20 |
| | | |
| Total | <u>100.00 %</u> | |

* *Arithmetic mean, net of investment expenses.*

E. Discount Rate

The discount rate used to measure the total pension liability at June 30, 2023, was 7.1%. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate, and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2122.

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

F. Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.1%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.1%) or 1-percentage-point higher (8.1%) than the current rate:

| District's Proportionate Share of Net Pension Liability (Asset) | | |
|---|------------------------------------|---|
| 1% Decrease in Discount Rate (6.1%) | Current Discount Rate (7.1%) | 1% Increase in Discount Rate (8.1%) |
| \$ 3,543,965 | \$ 565,616 | \$ (1,877,662) |

G. Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at http://www.auditors.nebraska.gov/APA_Reports.

NOTE 6 - LONG-TERM LIABILITIES

A. Bonds Payable

The following is the bonded indebtedness of the District as of August 31, 2024:

| Issue Date | Maturity Date | Interest Rate | Amount |
|-------------------|-------------------|---------------|--------------|
| December 13, 2021 | December 31, 2033 | 0.450% -1.70% | \$ 2,080,000 |
| Total | | | \$ 2,080,000 |

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 6 - LONG-TERM LIABILITIES

A. Bonds Payable (Continued)

Aggregate principal and interest payments applicable to the District's bond subsequent to August 31, 2024, are as follows:

| Year Ending August 31, | Principal | Interest | Total |
|---------------------------|---------------------|-------------------|---------------------|
| 2025 | \$ 215,000 | \$ 24,315 | \$ 239,315 |
| 2026 | 240,000 | 23,242 | 263,242 |
| 2027 | 250,000 | 21,697 | 271,697 |
| 2028 | 275,000 | 19,673 | 294,673 |
| 2029 | 290,000 | 13,920 | 303,920 |
| Thereafter | <u>810,000</u> | <u>32,540</u> | <u>842,540</u> |
| Total | <u>\$ 2,080,000</u> | <u>\$ 135,387</u> | <u>\$ 2,215,387</u> |

B. Note Payable to Bank

The District has a promissory note with credit up to \$1 million with a local bank. This note is in place to assist the District with meeting short-term cash flow requirements. This note expires February 27, 2025, and is unsecured. The note bears interest at a rate of 6.75%. As of August 31, 2024, the District had no amounts borrowed against this line and the District did not make any draws on the line during the year ended August 31, 2024.

C. Lease Commitment

The District has entered into a non-cancellable lease agreement for copiers and two non-cancellable lease agreements for dishwashers, one at the high school and one at the elementary school. Future minimum lease payments are as follows:

| Year Ended August 31, | Amount |
|--------------------------|-------------------|
| 2025 | \$ 30,274 |
| 2026 | 26,924 |
| 2027 | 22,772 |
| 2028 | 21,335 |
| 2029 | <u>17,180</u> |
| Total | <u>\$ 118,485</u> |

Total paid for lease commitments for the year ended August 31, 2024, was \$13,094. All the lease commitments were paid out of the General Fund.

**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Basic Financial Statements**

NOTE 6 - LONG-TERM LIABILITIES (CONTINUED)

D. Compensated Absences

As a result of the District's use of the cash basis of accounting, accrued liabilities related to compensated absences (sick leave and personal leave) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements. Under the District's plan, employees are paid \$40 for any sick leave accumulated over 45 days. Employees receive 9 days of sick leave per year and cannot accumulate over 54 days. Employees accumulated sick leave over 45 days is paid in the employee's June paycheck.

Under the District's plan, employees are paid out at one-half of the substitute teacher's daily rate per day for any personal leave accumulated over 2 days. Employees receive 3 days of personal leave per year and cannot accumulate over 5 days. Employees accumulated personal leave over 2 days is paid in the employee's June paycheck.

NOTE 7 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

A. Grant Program Involvement

The District participates in a number of state and federally assisted programs. These programs are subject to financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies would not be significant.

B. Litigation

In addition, the District is involved in various legal actions whereby certain parties are making claims for damages. Management believes the outcome of these proceedings will not have any material financial impact on the District.

C. Arbitrage

Investment earnings from bond proceeds during the current fiscal year could be subject to arbitrage rebate and other tax matters. Currently, the District's management believes that there is no liability at year-end.

D. Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. During the year, the District carried commercial insurance for comprehensive general liability, errors and omissions, property and automobile coverage, workers' compensation coverage, uninsured/underinsured motorists, and employers' liability.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 - SUBSEQUENT EVENT

Management has evaluated subsequent events through October 31, 2024, the date which these financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund
Year Ended August 31, 2024

| | Original/Final Budget | Actual | Variance with Budget |
|---|--------------------------|------------------|-------------------------|
| Receipts | | | |
| Local receipts | | | |
| 1110 Local property taxes | \$ 3,911,450 | \$ 3,552,171 | \$ (359,279) |
| 1115 Carline tax | 1,200 | 4,791 | 3,591 |
| 1120 Public power district sales tax | 35,000 | 34,144 | (856) |
| 1125 Motor vehicle taxes | 360,000 | 369,948 | 9,948 |
| 1312 Tuition received from individuals - summer school | 18,000 | 1,300 | (16,700) |
| 1370 Tuition received from individuals - preschool | - | 14,850 | 14,850 |
| 1910 Rental of school equipment and facilities | - | 790 | 790 |
| 1951 Other local receipts | 3,000 | 519 | (2,481) |
| Total local receipts | <u>4,328,650</u> | <u>3,978,513</u> | <u>(350,137)</u> |
| County receipts | | | |
| 2110 County fines and license fees | 15,500 | 29,246 | 13,746 |
| 2130 Other county receipts | 1,200 | - | (1,200) |
| Total county receipts | <u>16,700</u> | <u>29,246</u> | <u>12,546</u> |
| State receipts | | | |
| 3110 State aid | 2,612,272 | 2,612,272 | - |
| 3120 Special education programs | 595,600 | 658,456 | 62,856 |
| 3130 Homestead exemption | - | 99,072 | 99,072 |
| 3131 Property tax credit | - | 264,030 | 264,030 |
| 3180 Pro rata motor vehicle | 6,800 | 8,520 | 1,720 |
| 3535 High ability learners | 5,500 | 5,920 | 420 |
| 3400 State apportionment | 71,000 | 81,768 | 10,768 |
| 3990 Other state receipts | - | 7,500 | 7,500 |
| Total state receipts | <u>3,291,172</u> | <u>3,737,538</u> | <u>446,366</u> |
| Federal receipts | | | |
| 4310 REAP | 18,700 | 80,191 | 61,491 |
| 4505 Title I | 23,640 | - | (23,640) |
| 4423 IDEA Part B Proportionate Share | - | 738 | 738 |
| 4516 IDEA preschool | - | 2,201 | 2,201 |
| 4518 IDEA Part B | 97,200 | 112,998 | 15,798 |
| 4708 Medicaid in public schools | 100 | 237 | 137 |
| 4709 Medicaid administrative activities in public schools | 2,500 | 1,653 | (847) |
| 4525 Carl Perkins Grant | 3,650 | 2,814 | (836) |
| Total federal receipts | <u>145,790</u> | <u>200,832</u> | <u>55,042</u> |
| Non-revenue receipts | | | |
| 1510 Interest | 1,500 | 116,025 | 114,525 |
| 5690 Other | 3,500 | 18,758 | 15,258 |
| Total non-revenue receipts | <u>5,000</u> | <u>134,783</u> | <u>129,783</u> |
| Total receipts | <u>7,787,312</u> | <u>8,080,912</u> | <u>293,600</u> |

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)
Year Ended August 31, 2024

| | Original/Final Budget | Actual | Variance with Budget |
|---|--------------------------|--------------|-------------------------|
| Cash Disbursements | | | |
| Program | | | |
| 1100 Non-special education | \$ 4,003,980 | \$ 3,295,148 | \$ (708,832) |
| 1160 Poverty programs | - | 108,634 | 108,634 |
| 1190 Early childhood educational programs | - | 83,077 | 83,077 |
| 1200 Special education programs | 1,321,504 | 750,718 | (570,786) |
| 2100 Support services - pupils | 843,814 | 624,899 | (218,915) |
| 2200 Support services - staff | 188,473 | 146,704 | (41,769) |
| 2310 Board of education | 35,000 | 38,069 | 3,069 |
| 2320 Executive administration services | 289,606 | 284,986 | (4,620) |
| 2330 District legal services | 50,000 | 16,943 | (33,057) |
| 2410 Office of the principal | 541,403 | 483,732 | (57,671) |
| 2510 General administration - business services | 257,530 | 197,785 | (59,745) |
| 2600 Support services - maintenance and operation of building and site | 1,024,049 | 862,079 | (161,970) |
| 2710 Support services - regular pupil transportation | 424,516 | 213,228 | (211,288) |
| 2712 Support services - school age special education transportation | 86,645 | 36,577 | (50,068) |
| 3300 Community Services | 5,000 | - | (5,000) |
| 3535 High ability learners | 17,913 | 10,574 | (7,339) |
| 6200 Federal programs - Title I | 41,573 | 41,573 | - |
| 6406 Federal programs - IDEA preschool | 2,242 | 2,242 | - |
| 6408 Federal programs - IDEA base | 98,522 | 108,420 | 9,898 |
| 6423 IDEA Part-B Arp Proportionate Share | 4,360 | 4,360 | - |
| 6700 Carl Perkins Grant | 3,947 | 3,947 | - |
| 6992 REAP | 80,191 | 80,191 | - |
| Total disbursements | 9,320,268 | 7,393,886 | (1,926,382) |
| 8000 Operational transfers from the general fund | 90,000 | 90,000 | - |
| Total cash disbursements by all programs | 9,410,268 | 7,483,886 | (1,926,382) |
| Excess (deficiency) of receipts over disbursements | \$ (1,622,956) | \$ 597,026 | \$ 2,219,982 |
| Fund Balance, September 1, 2023 | | 2,444,453 | |
| Cash receipts | | 8,080,912 | |
| Total funds available | | 10,525,365 | |
| Cash disbursements | | 7,483,886 | |
| Fund Balance, August 31, 2024 | | \$ 3,041,479 | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking accounts | | \$ 2,134,226 | |
| County Treasurer's Saunders County | | 907,253 | |
| Total | | \$ 3,041,479 | |

See notes to supplementary information - budgetary comparison schedules.

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund
Year Ended August 31, 2024

| | Original and Final Budget | Actual | Variance with Budget |
|--|---------------------------------|------------------|-------------------------|
| Receipts | | | |
| Interest | \$ - | \$ 24 | \$ 24 |
| Operational transfers from the general fund | <u>24,455</u> | <u>63,843</u> | <u>39,388</u> |
| Total receipts | <u>24,455</u> | <u>63,867</u> | <u>39,412</u> |
| Disbursements | | | |
| Purchased services | <u>70,267</u> | <u>64,279</u> | <u>(5,988)</u> |
| Excess (deficiency) of receipts over disbursements | <u>\$ (45,812)</u> | <u>(412)</u> | <u>\$ 45,400</u> |
| Budgetary fund balance, September 1, 2023 | | <u>51,282</u> | |
| Budgetary fund balance, August 31, 2024 | | <u>\$ 50,870</u> | |
| Analysis of fund balance | | | |
| Cash in bank | | | |
| Checking accounts | | <u>\$ 50,870</u> | |

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Depreciation Fund
Year Ended August 31, 2024

| | Original and Final Budget | Actual | Variance with Budget |
|--|---------------------------------|--------------|-------------------------|
| Receipts | | | |
| Interest | \$ - | \$ 87,889 | \$ 87,889 |
| Operational transfers from the General Fund | 150,000 | 175,000 | 25,000 |
| Total receipts | 150,000 | 262,889 | 112,889 |
| Disbursements | | | |
| Other support services | 1,866,993 | 300,526 | (1,566,467) |
| Excess (deficiency) of receipts over disbursements | \$ (1,716,993) | (37,637) | \$ 1,679,356 |
| Budgetary fund balance, September 1, 2023 | | 1,728,038 | |
| Budgetary fund balance, August 31, 2024 | | \$ 1,690,401 | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking accounts | | \$ 609,264 | |
| Investments | | 1,081,137 | |
| Total | | \$ 1,690,401 | |

School District No. 9 - Yutan Public Schools
 Saunders County, Nebraska
 Budgetary Comparison Schedule - Cash Basis - Special Building Fund
 Year Ended August 31, 2024

| | <u>Original and Final Budget</u> | <u>Actual</u> | <u>Variance with Budget</u> |
|--|--|-------------------|---------------------------------|
| Receipts | | | |
| Local receipts | | | |
| Local property taxes | \$ 330,000 | \$ 293,234 | \$ (36,766) |
| Carline tax | 225 | 404 | 179 |
| Public power district sales tax | 1,860 | 2,881 | 1,021 |
| Total receipts | <u>332,085</u> | <u>296,519</u> | <u>(35,566)</u> |
| State receipts | | | |
| Homestead exemptions | - | 8,467 | 8,467 |
| Property tax credit | - | 22,276 | 22,276 |
| Pro rata motor vehicle | 375 | 639 | 264 |
| Total state receipts | <u>375</u> | <u>31,382</u> | <u>31,007</u> |
| Interest | <u>14,600</u> | <u>43,711</u> | <u>29,111</u> |
| Total receipts | <u>347,060</u> | <u>371,612</u> | <u>24,552</u> |
| Disbursements | | | |
| Purchased Services | 401,110 | 577,498 | 176,388 |
| Building acquisition and improvement | <u>843,341</u> | <u>-</u> | <u>(843,341)</u> |
| Total disbursements | <u>1,244,451</u> | <u>577,498</u> | <u>(666,953)</u> |
| Excess (deficiency) of receipts over disbursements | <u>\$ (897,391)</u> | <u>(205,886)</u> | <u>\$ 691,505</u> |
| Budgetary fund balance, September 1, 2023 | | <u>903,199</u> | |
| Budgetary fund balance, August 31, 2024 | | <u>\$ 697,313</u> | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking accounts | | \$ 115,635 | |
| Investments | | <u>507,741</u> | |
| Total | | \$ 623,376 | |
| County Treasurer's Saunders County | | <u>73,937</u> | |
| Total | | <u>\$ 697,313</u> | |

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund
Year Ended August 31, 2024

| | Original and Final Budget | Actual | Variance with Budget |
|--|---------------------------------|------------|-------------------------|
| Receipts | | | |
| Sale of lunches/milk | \$ 62,380 | \$ 166,209 | \$ 103,829 |
| State reimbursement | - | 1,996 | 1,996 |
| Federal reimbursement | 246,230 | 106,563 | (139,667) |
| Non-revenue receipts | - | 5,839 | 5,839 |
| Interest | 1,500 | 11,158 | 9,658 |
| Operational transfers from the general fund | 50,000 | 25,000 | (25,000) |
| Total receipts | 360,110 | 316,765 | (43,345) |
| Disbursements | | | |
| Salaries | 151,740 | 128,880 | (22,860) |
| Employee benefits | 38,320 | 20,992 | (17,328) |
| Purchased services | 36,700 | - | (36,700) |
| Supplies and materials | 67,960 | 39,284 | (28,676) |
| Food | 158,900 | 125,112 | (33,788) |
| Capital outlay | 78,569 | - | (78,569) |
| Total disbursements | 532,189 | 314,268 | (217,921) |
| Excess (deficiency) of receipts over disbursements | \$ (172,079) | 2,497 | \$ 174,576 |
| Budgetary fund balance, September 1, 2023 | | 234,288 | |
| Budgetary fund balance, August 31, 2024 | | \$ 236,785 | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking accounts | | \$ 236,785 | |

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Bond Fund
Year Ended August 31, 2024

| | <u>Original and Final Budget</u> | <u>Actual</u> | <u>Variance with Budget</u> |
|--|--|---------------------|---------------------------------|
| Receipts | | | |
| Local receipts | | | |
| Local property taxes | \$ 214,000 | \$ 195,208 | \$ (18,792) |
| Carline taxes | 300 | 262 | (38) |
| Other | 2,200 | 1,868 | (332) |
| Fund Balances | <u>216,500</u> | <u>197,338</u> | <u>(19,162)</u> |
| | | | |
| State receipts | | | |
| Homestead exemption | - | 5,353 | 5,353 |
| Property tax credit | - | 14,447 | 14,447 |
| Pro rata motor vehicle | 540 | 477 | (63) |
| Total state receipts | <u>540</u> | <u>20,277</u> | <u>19,737</u> |
| | | | |
| Interest | 9,500 | 46,116 | 36,616 |
| Total receipts | <u>226,540</u> | <u>263,731</u> | <u>37,191</u> |
| | | | |
| Disbursements | | | |
| Bond - principal | 865,969 | 190,000 | (675,969) |
| Bond - interest | 140,971 | 24,315 | (116,656) |
| Bond - fees | - | 302 | 302 |
| Total disbursements | <u>1,006,940</u> | <u>214,617</u> | <u>(792,323)</u> |
| | | | |
| Total disbursements | <u>1,006,940</u> | <u>214,617</u> | <u>(792,323)</u> |
| | | | |
| Excess (deficiency) of receipts over disbursements | <u>\$ (780,400)</u> | 49,114 | <u>\$ 829,514</u> |
| | | | |
| Budgetary fund balance, September 1, 2023 | | <u>994,912</u> | |
| Budgetary fund balance, August 31, 2024 | | <u>\$ 1,044,026</u> | |
| | | | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking accounts | | \$ 996,079 | |
| | | | |
| County Treasurer | | | |
| Saunders County | | <u>47,947</u> | |
| | | | |
| Total | | <u>\$ 1,044,026</u> | |

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Qualified Capital Purpose Undertaking Fund
Year Ended August 31, 2024

| | Original and Final Budget | Actual | Variance with Budget |
|--|---------------------------------|----------|-------------------------|
| Receipts | | | |
| Local receipts | | | |
| Local property taxes | \$ - | \$ 13 | \$ 13 |
| Interest | - | 74 | 74 |
| | | | |
| Total receipts | - | 87 | 87 |
| Disbursements | | | |
| Building and Site Improvement | - | 20,933 | 20,933 |
| | | | |
| Excess (deficiency) of receipts over disbursements | \$ - | (20,846) | \$ (20,846) |
| Budgetary fund balance, September 1, 2023 | | 21,520 | |
| Budgetary fund balance, August 31, 2024 | | \$ 674 | |
| Analysis of fund balance | | | |
| Cash in bank | | | |
| Checking accounts | | \$ 674 | |

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Activities Fund
Year Ended August 31, 2024

| | Original and Final Budget | Actual | Variance with Budget |
|--|---------------------------------|------------|-------------------------|
| Receipts | | | |
| Activities receipts | \$ 183,250 | \$ 263,797 | \$ 80,547 |
| Interest | 800 | 5,193 | 4,393 |
| Operational Transfers | | | |
| General fund | 65,000 | 65,000 | - |
| Total receipts | 249,050 | 333,990 | 84,940 |
| Disbursements | | | |
| Activities disbursements | 332,358 | 307,137 | 25,221 |
| Excess (deficiency) of receipts over disbursements | \$ (83,308) | 26,853 | \$ 110,161 |
| Budgetary fund balance, September 1, 2023 | | 64,851 | |
| Budgetary fund balance, August 31, 2024 | | \$ 91,704 | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking accounts | | \$ 105,336 | |
| Due to Student Fee Fund | | (13,632) | |
| Total | | \$ 91,704 | |

School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Student Fees Fund
Year Ended August 31, 2024

| | <u>Original and Final Budget</u> | <u>Actual</u> | <u>Variance with Budget</u> |
|--|--|------------------|---------------------------------|
| Receipts | | | |
| Student fee receipts | \$ 1,460 | \$ - | \$ (1,460) |
| Interest | - | 14 | 14 |
| Total receipts | <u>1,460</u> | <u>14</u> | <u>(1,446)</u> |
| Disbursements | | | |
| Student fee disbursements | <u>45,183</u> | <u>18,903</u> | <u>(26,280)</u> |
| Excess (deficiency) of receipts over disbursements | <u>\$ (43,723)</u> | (18,889) | <u>\$ 24,834</u> |
| Budgetary fund balance, September 1, 2023 | | <u>41,853</u> | |
| Budgetary fund balance, August 31, 2024 | | <u>\$ 22,964</u> | |
| Analysis of Fund Balance | | | |
| Cash in bank | | | |
| Checking accounts | | \$ 9,332 | |
| Due from Activity fund | | <u>13,632</u> | |
| Total | | <u>\$ 22,964</u> | |

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**School District No. 9 - Yutan Public Schools
Saunders County, Nebraska
Notes to Supplementary Information -
Budgetary Comparison Schedules
Year Ended August 31, 2024**

NOTE 1 - BUDGETARY ACCOUNTING

The District prepares its budget for the Governmental on the cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

The term "Budgetary Fund Balance" used in these supplementary schedules is synonymous with the terms "Fund Balance - Cash Basis" used in the basic financial statements.

NOTE 2 - PRESENTATION

Government Auditing Standards requires that for reporting purposes, the General Fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, the Depreciation Fund and Employee Benefit Fund have been included in the General Fund since their revenues are mainly derived from transfers from the General Fund. However, since the Depreciation Fund and Employee Benefit Fund are required by State law to adopt their own budget, their respective budgetary schedules have been included here. The presentation follows the same major function codes as that are used by the District to prepare their annual financial report, which the District submits, to the Nebraska Department of Education.

NOTE 3 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The District complied with its overall budget appropriations. However, the District's expenditures for the qualified capital purpose undertaking fund exceeded the funds budget by \$20,933.

School District No. 9 - Yutan Public Schools
 Saunders County, Nebraska
 Schedule of Changes in Fund Balances - Cash Basis - Governmental Funds
 for the Year Ended August 31, 2024

| | General Fund | Employee Benefit Fund | Depreciation | Total General Funds |
|---|---------------------|-----------------------------|---------------------|---------------------------|
| Assets | | | | |
| Local receipts | \$ 3,978,513 | \$ - | \$ - | \$ 3,978,513 |
| County receipts | 29,246 | - | - | 29,246 |
| State receipts | 3,737,538 | - | - | 3,737,538 |
| Federal receipts | 200,832 | - | - | 200,832 |
| Sales of lunches | - | - | - | - |
| Interest | 116,025 | 24 | 87,889 | 203,938 |
| Other receipts | - | - | - | - |
| Non-revenue receipts | 18,758 | - | - | 18,758 |
| | <u>8,080,912</u> | <u>24</u> | <u>87,889</u> | <u>8,168,825</u> |
| Disbursements | | | | |
| Instructional services | 4,173,734 | - | - | 4,173,734 |
| Support services | 2,981,309 | - | - | 2,981,309 |
| Other salaries and benefits | - | - | - | - |
| Supplies and materials | - | - | - | - |
| Food | - | - | - | - |
| Purchased services | - | 64,279 | - | 64,279 |
| Capital Outlay | - | - | 300,526 | 300,526 |
| Building and site acquisition and improvement | - | - | - | - |
| Other | - | - | - | - |
| Redemption of principal | - | - | - | - |
| Debt service interest | - | - | - | - |
| | <u>7,155,043</u> | <u>64,279</u> | <u>300,526</u> | <u>7,519,848</u> |
| Excess (deficiency) of receipts over disbursements | <u>925,869</u> | <u>(64,255)</u> | <u>(212,637)</u> | <u>648,977</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | 63,843 | 175,000 | 238,843 |
| Transfers out | (328,843) | - | - | (328,843) |
| | <u>(328,843)</u> | <u>63,843</u> | <u>175,000</u> | <u>(90,000)</u> |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 597,026 | (412) | (37,637) | 558,977 |
| Fund balances - | | | | |
| Beginning of year | <u>2,444,453</u> | <u>51,282</u> | <u>1,728,038</u> | <u>4,223,773</u> |
| End of year | <u>\$ 3,041,479</u> | <u>\$ 50,870</u> | <u>\$ 1,690,401</u> | <u>\$ 4,782,750</u> |

| Special Revenue Funds | | | | | |
|-----------------------|-------------------|---------------------|---------------------------------------|--------------------------|--------------------------|
| Special Building | School Nutrition | Bond Fund | Qualified Capital Purpose Undertaking | Other Governmental Funds | Total Governmental Funds |
| \$ 296,519 | \$ - | \$ 197,338 | \$ 13 | \$ - | \$ 4,472,383 |
| - | - | - | - | - | 29,246 |
| 31,382 | 1,996 | 20,277 | - | - | 3,791,193 |
| - | 106,563 | - | - | - | 307,395 |
| - | 166,209 | - | - | - | 166,209 |
| 43,711 | 11,158 | 46,116 | 74 | 5,207 | 310,204 |
| - | - | - | - | 263,797 | 263,797 |
| - | 5,839 | - | - | - | 24,597 |
| <u>371,612</u> | <u>291,765</u> | <u>263,731</u> | <u>87</u> | <u>269,004</u> | <u>9,365,024</u> |
| - | - | - | - | - | 4,173,734 |
| - | - | - | - | - | 2,981,309 |
| - | 149,872 | - | - | - | 149,872 |
| - | 39,284 | - | - | - | 39,284 |
| - | 125,112 | - | - | - | 125,112 |
| - | - | - | - | - | 64,279 |
| 577,498 | - | - | - | - | 878,024 |
| - | - | - | 20,933 | - | 20,933 |
| - | - | 302 | - | 326,040 | 326,342 |
| - | - | 190,000 | - | - | 190,000 |
| - | - | 24,315 | - | - | 24,315 |
| <u>577,498</u> | <u>314,268</u> | <u>214,617</u> | <u>20,933</u> | <u>326,040</u> | <u>8,973,204</u> |
| (205,886) | (22,503) | 49,114 | (20,846) | (57,036) | 391,820 |
| - | 25,000 | - | - | 65,000 | 328,843 |
| - | - | - | - | - | (328,843) |
| - | 25,000 | - | - | 65,000 | - |
| (205,886) | 2,497 | 49,114 | (20,846) | 7,964 | 391,820 |
| <u>903,199</u> | <u>234,288</u> | <u>994,912</u> | <u>21,520</u> | <u>106,704</u> | <u>6,484,396</u> |
| <u>\$ 697,313</u> | <u>\$ 236,785</u> | <u>\$ 1,044,026</u> | <u>\$ 674</u> | <u>\$ 114,668</u> | <u>\$ 6,876,216</u> |



**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance
with *Government Auditing Standards***

Independent Auditor's Report

Board of Education
School District No. 9 - Yutan Public Schools
Saunders County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, (*Government Auditing Standards*) the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 9 - Yutan Public Schools, Saunders County, Nebraska (the "District"), as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 31, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bergan KDV, LLC

Omaha, Nebraska
October 31, 2024

| Ford Transit Costs | | Qty = 2 |
|---------------------------|---------------|----------------|
| Woodhouse | 58,835 | 117,670 |
| MobilityWorks | 4,821 | 9,642 |
| | 63,656 | 127,312 |

December 9, 2024

Mid-Year Policy Revisions

Due to 2024 legislative actions and federal program monitoring, it is necessary to revise two specific policies:

1) REVISION OF POLICY 2008-MEETINGS. The Nebraska Press Association has been very active in lobbying the legislature to maintain the requirement for government entities to publish meeting notices in newspapers. With revisions to state statutes beginning January 1, 2025, school districts will have two options to choose from to give notice of their meetings, and it depends on whether you have time to get your notice in the local newspaper. Schools may select one of the following options:

1. Publication Procedure if the Newspaper Will Be Finalized for Printing Prior to the Time and Date of the Meeting. Notice of regular and special meetings shall be (1) published in a newspaper of general circulation within the district that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers;

OR...

2. Publication Procedure if the Newspaper Will Not Be Finalized for Printing Prior to the Time and Date of the Meeting. Notice of regular and special meetings shall be (1) posting on the newspaper's website, if available, and (2) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the school district's jurisdiction is to be finalized for printing prior to the time and date of the meeting.

After January 1, 2025, in cases where a newspaper refuses, neglects, or is unable to timely publish the notice, the school district may lawfully advertise its meeting by posting the notice on its website, if available, and submitting a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, AND posting the notice in a "conspicuous public place" within its jurisdiction. The school must keep a written record of the posting.

2) REVISION OF POLICY 3004.1-FISCAL MANAGEMENT FOR PURCHASING AND PROCUREMENT USING FEDERAL FUNDS. In October, NDE released new technical assistance guides regarding federal grant purchasing. Based on a review of those technical assistance guides and federal "findings" from several school audits, our school attorney made several minor changes to 3004.1 for clarity and compliance with audit results.

2008 Meetings

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

1. Types of Meetings

- a. The board shall hold its regular meetings on or before the third Monday of each month.
- b. Special and emergency meetings may be called as provided by law.
- c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

2. Notice

The board shall give reasonable advance publicized notice of the time and place of each of its meetings, which generally will be 48 hours or more in advance of the meeting. Such notice shall be transmitted to all members of the board and to the public.

Publication Procedure if the Newspaper Will Be Finalized for Printing Prior to the Time and Date of the Meeting. Notice of regular and special meetings shall be (1) published in a newspaper of general circulation within the district that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers.

Publication Procedure if the Newspaper Will Not Be Finalized for Printing Prior to the Time and Date of the Meeting. Notice of regular and special meetings shall be (1) posting on the newspaper's website, if available, and (2) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the school district's jurisdiction is to be finalized for printing prior to the time and date of the meeting.

Newspapers of general circulation in the district include the Wahoo Newspaper

and the Omaha World-Herald. Such notice shall contain a statement that the agenda shall be readily available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board.

In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the school district will (1) post the notice on its website, if available, (2) **submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers,** and (3) post the notice in a conspicuous public place in the school district's jurisdiction. The school district will keep a written record of the posting.

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

3. Weather Delays

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay. Notice of the date, time, and location of the postponed meeting will be advertised as required in the "Notice" section above.

4. Minutes

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

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

- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and shall be published on the school district's website within ten working days of the last meeting or prior to the next convened meeting, whichever occurs earlier. The minutes shall be available on the website for at least six months.

Adopted on:10-12-2020

Revised on: 10-9-2024

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 an individual procurement transaction for 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 (Simplified Acquisition Procedures)

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

3. Purchases Over \$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. **If sealed bids are not accepted for a purchase of over \$250,000, the district will retain an explanation for that decision.**

b) Contract/Price Analysis

The District performs a cost or price analysis in connection with every procurement action in excess of \$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 procurement transaction can only be fulfilled by a single source;
 - 2) The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation;
 - 3) The federal awarding agency or pass-through entity expressly authorizes written approval of noncompetitive proposals in response to a written request from the District; or
 - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$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;
 - 2) Proposals must be solicited from an adequate number of qualified sources; and
 - 3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
- b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used to procure A/E professional services. The method may not be used to purchase other services provided by A/E firms are a potential source to perform the proposed effort.
- c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

C. Use of Purchase (Debit & Credit) Cards

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

D. Federal Procurement System Standards

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

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

E. Debarment and Suspension

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

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

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

F. Settlements of Issues Arising Out of Procurements

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

III. Conflict of Interest and Code of Conduct

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

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

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

C. Favors and Gifts

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

D. Enforcement

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

IV. Property Management Systems

A. Property Classifications

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$10,000.
2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the

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

3. Computing Devices means machines that acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
 - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
 - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

B. Inventory Procedure

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

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

C. Inventory Records

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

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

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

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

D. Physical Inventory

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

E. Maintenance

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

F. Lost or Stolen Items

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

G. Use of Equipment

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

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

H. Disposal of Equipment

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

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

I. Equipment Retention

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

J. Equipment and Capital Expenditures

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

K. Depreciation

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

L. Reporting and Recording Federal Property Interest

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

V. Financial Management

A. Identification

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

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

E. Budget Control

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

F. Payment Methods

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and

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

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

G. Allowability of Costs

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

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

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

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

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

then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

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

I. Cost Sharing or Matching

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

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

J. Documentation of Personnel Expenses

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

VI. Written Compensation Policies

A. Time and Effort Standards

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

federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

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

B. Time and Effort Procedures

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

C. Fringe Benefits

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

D. Leave

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

E. Unexpected or Extraordinary Circumstances

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

F. Documentation for Personnel Expenses

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

VII. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

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

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

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

C. Record Keeping

1. Record Retention

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

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

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

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: 10-12-2020

Revised on: 6-10-2024

Reviewed on: 10-9-2024

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 TO OR LOWER THAN THE ALLOWABLE GROWTH PERCENTRAGE

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: 10-12-2020

Revised on: 8-14-2023

Reviewed on: 12-9-2024

3002 Deposits

The board of education shall designate the depository or depositories for all school funds. All funds received by the district shall be deposited promptly in the proper account of each such depository. All funds shall be insured by the Federal Deposit Insurance Corporation or a surety bond approved by the board on securities of the United States government pledged by joint custody receipt.

Funds collected by district representatives shall be receipted, accounted for, and directed without delay to the proper depository. Funds exceeding \$100.00 shall not be left overnight in school buildings, except in safes provided for the safekeeping of valuables.

Adopted on: 10-12-2020

Revised on:

Reviewed on: 10-9-2024

3003

Bidding for Construction, Remodeling, Repair, or Site Improvement

I. Applicability of this policy.

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

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

II. Projects with an Estimated Cost of Less than \$109,000

- A. The school district will solicit quotes and/or estimates for all projects with an estimated cost of less than \$109,000.
- B. Prior to solicitation of the quotes and/or estimates, the superintendent will determine whether the district will accept oral submissions.
- C. Quotes and/or estimates may be solicited by the superintendent or his/her designee without board action.
- D. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.
- E. The district may use a Nebraska state-wide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.
- F. Nothing in this subsection prohibits or requires the use of the formal bidding procedures. If the district is going to solicit formal bids for projects of less than \$109,000 they must follow the formal procedures outlined in this policy.

III. Formal Bidding for Major Purchases and Construction

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

exceeds \$109,000 for the construction, remodeling or repair of a school-owned building or for site improvement.

B. In projects that involve professional engineering or architecture, the board will have a registered professional engineer or architect prepare the plans, specifications, and estimates when the anticipated cost of the project exceeds \$118,000.

C. Advertising for Bids

1. The superintendent or designee will arrange to advertise for bids under this section by publishing notice in any newspaper of general circulation within the school district at least 7 calendar days prior to the date on which bids are due.
2. Nothing in this policy shall prevent the superintendent or designee from advertising in additional media outlets or for a longer period of time.

D. Bid Documents

1. The bid documents shall identify the day upon which the bids shall be returned, received or opened and shall identify the hour at which the bids will close or be received or opened.
2. The invitation for bids will be sufficiently certain and specific, will include any specifications and pertinent attachments, and will define the items or services in order to allow the bidder to properly respond.
3. The bid documents shall also provide that such bids shall be opened simultaneously in the presence of the bidders or their representatives.
4. Bids received after the date and time specified in the bid documents shall be returned to the bidder unopened.
5. If bids are being opened on more than one contract, the board, in its discretion, may award each contract as the bids are opened.
6. Sealed bids will be opened in a place and at the specific time

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

7. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications.
- E. Any or all bids may be rejected if there is a sound documented reason
- F. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.

Adopted on: 10-12-2020

Revised on:

Reviewed on: 10-9-2024

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 an individual procurement transaction for 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 (Simplified Acquisition Procedures)

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

B. Construction Projects with an estimated cost of between \$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 200.322 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards. This includes a "Buy American" provision that provides that as appropriate and to the extent consistent with law, the District and contractor should, to the greatest extent practicable under a Federal award, provide a preference for

the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of the Buy American provision must be included in all subawards including all contracts and purchase orders for work or products under this award.

B. Contracting with Certain Vendors

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

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

C. Full and Open Competition

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

D. Debarment and Suspension

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

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

The District will verify debarment or suspension by 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

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

D. Enforcement

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

VII. Financial Management

A. Identification.

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and

federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes.

E. Budget Control

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

F. Payment Methods

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

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

G. Allowability of Costs

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

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part. 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, veteran-owned businesses, and labor surplus area firms are used when possible consistent with state law.

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

C. Record Keeping

1. Record Retention

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

retained and made available for programmatic or financial audit.

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

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

2. Maintenance of Procurement Records

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

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

D. Privacy

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

Adopted on: 10-12-2020

Revised on: 6-10-2024

Reviewed on: 10-9-2024

3004
General Purchasing and Procurement

I. Applicability of this policy.

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

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

II. General Purchasing Policy

A. The school district's budget shall be the guide for all purchases. No employee of the district may make a purchase that is not provided for in the budget without board or administrative approval.

B. The board intends to purchase competitively, whenever possible, without prejudice and to seek maximum educational value for every dollar expended.

C. 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.

D. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.

~~III. Building Specific Purchasing~~

~~A. School buildings are operationally under the control of building principals. Principals have control and responsibility for the building and grounds, for all supplies and equipment housed at the building, for all school related activities in the building, and for all pupils, teachers, and other employees assigned to the building.~~

~~B. Principals, in consultation with their staff, are responsible for requisitioning, managing, distributing, and utilizing supplies within the building.~~

~~C. The superintendent of schools or his designee is responsible for the requisitioning, managing, distributing, and utilizing of supplies for maintenance and transportation.~~

~~D. The administration is responsible for purchasing of goods, services and supplies and for providing the necessary forms for establishing efficient procedures to facilitate the process.~~

IV. **Purchasing Procedures**

A. School personnel must secure the approval of an authorized administrator before making any purchases.

~~B. Employees are not to make purchases with their own personal funds for school-related purposes. Employees seeking reimbursement for a purchase made with their personal funds must attach an itemized receipt or invoice to all requests for reimbursement; must sign all purchase receipts or charge slips; and must submit itemized receipts and any purchasing card or credit card receipts to the office of the superintendent prior to the next regular board meeting. A non-itemized credit card receipt is not sufficient.~~

~~C. Employees making purchases with a school district credit card or purchasing program must comply with the steps set forth in the district's Purchasing (Credit) Card Program including submitting itemized receipts and any purchasing card or credit card receipts to the office of the superintendent prior to the next regular board meeting. A non-itemized credit card receipt is not sufficient.~~

~~D. All purchases of goods and services made with district funds must be made on a properly executed purchase order or authorized agreement form or authorized online purchase process.~~

~~E. All purchases shall be initiated with a purchase order or authorized order agreement. Purchase orders are signed by the person responsible for that particular budget and finally by the superintendent.~~

F. For purchases, other than repairs to building systems and equipment of more than \$10,000, authorized staff members must secure written quotes and/or estimates from a reasonable number of vendors. Staff will purchase from a responsible vendor with the lowest price unless the board approves the purchase from the more expensive vendor.

V. Relations with Vendors

A. The board wishes to maintain good working relations with vendors who supply materials, supplies and services to the school system. The school shall not extend favoritism to any vendors. Each order shall be placed on the basis of quality, price and delivery, with past services being a factor if all other considerations are equal. The administrative team may, in its discretion, use a Nebraska a state-wide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.

B. No purchase shall be made that violates any conflict of interest policy or law.

C. No employee shall endorse any product of any type or kind in such a manner as will identify him/her in any way as an employee of the school district.

D. The board believes in patronizing local businesses. Consequently, when proposals are judged to be equal in terms of quality, price, and/or service, the contract or purchase will be awarded to the firm that is located within the district. However, the board will not sacrifice either quality or economy to patronize local businesses.

Adopted on: 10-12-2020

Revised on: 10-9-2024

Reviewed on:

3005 School Activities Fund

The superintendent of schools shall establish an activities fund account to be used to finance the operations of student organizations, inter-school athletics, and other school activities that are not a part of any other fund. The school activities fund is a school district account. All transactions related to the activities fund shall be conducted through an account at a board-approved depository.

The superintendent shall manage the activities fund and serve as its treasurer. The superintendent may divide the activities fund into more than one account to allocate portions of the fund for different purposes.

Funds in an activity's account after the activity ceases to exist shall be transferred to the general fund or such other fund as the board may choose. Funds left in a graduating class's account may be transferred into any other school account at any time after graduation upon board approval.

As school activities are a responsibility of the school district, any deficit in the activity fund shall be paid from the general fund.

Adopted on: 10-12-2020

Revised on:

Reviewed on: 10-9-2024

3007
Review of Bills

The president of the board of education shall appoint a board member or committee of the board to meet with the superintendent of schools each month to review all bills that are to be presented to the board for payment. The board member or committee shall report its recommendations to the board.

Adopted on: 10-12-2020

Revised on:

Reviewed on: 10-9-2024

3008
Gifts, Grants, and Bequests

The school district encourages those who wish to make gifts, grants, bequests or devises of property, real or personal, to the school district to make such donations through the district's foundation. The superintendent or his or her designee is authorized to accept on behalf of the school district gifts of personal property that are consistent with the district's mission and objectives and which the superintendent reasonably believes has a fair market value of \$10,000 or less. In its sole discretion, the board of education may accept all other donations when they are consistent with the district's mission and objectives. Upon acceptance, donations shall become the sole property of the district. The donation will be under the complete control of the board or school district which will not have any obligation to replace it if it is destroyed or becomes obsolete.

Adopted on: 10-12-2024
Revised on:
Reviewed on: 10-9-2024

3009 Audit

The board of education shall appoint a certified public accountant or public accounting firm to audit all school accounts annually and report to the board of education. The audit shall include all areas required by law and the rules of the Nebraska Department of Education. The auditor is not obligated to follow generally accepted accounting principles (GAAP) but shall conduct the audit according to the standards of the auditing profession.

Adopted on: 10-12-2020

Revised on:

Reviewed on: 10-9-2024

DEE ANNE NICE

Saunders County Clerk

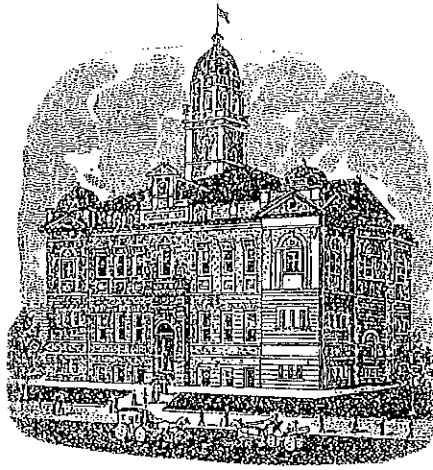
PO Box 61

Wahoo, NE 68066

Phone (402) 443-8101

Fax (402) 443-5709

countyclerk@saunderscounty.ne.gov



Rex Pfeil

Yutan Public Schools

1200 2nd Street

Yutan, NE 68073

I, Dee Anne Nice, County Clerk/Election Commissioner, in and for Saunders County, Nebraska, do hereby certify that the following election results are the true and correct numbers of votes cast by the qualified electors of Saunders County at the General Election held on November 5, 2024.

Yutan Public Schools District 9

Board of Education

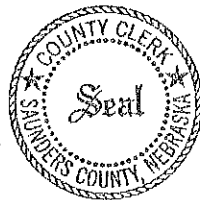
| | |
|---------------------------------------|-----|
| Adam Wacker | 854 |
| Eric Wilke | 853 |
| Jennifer Anderson (Declared Write-In) | 96 |
| Dan Ridder (Declared Write-In) | 168 |
| Scattered Write-Ins | 87 |

Witness my hand and official seal this 3rd day of December, 2024.

Dee Anne Nice

Saunders County Clerk/

Election Commissioner



**3010
Insurance**

The board or education shall purchase such insurance as it deems appropriate to protect the district, the board as a corporate body, individual board members, appointed officers, employees, and volunteers from financial loss arising from any claim, demand, suit or judgment. The district may, but is not required to, solicit bids or quotes for insurance coverage.

The board shall review its insurance coverage before its expiration date, or as need dictates.

Adopted on: 10-12-20

Revised on: _____

Reviewed on: 10-10-22

3011 Transportation

The school district will provide free transportation, partially provide free transportation, or pay an allowance for transportation in lieu of free transportation on each day school is in session to the students who reside in the district and qualify for transportation according to the district's transportation plan. The families of students who will not be provided transportation pursuant to the district's plan or who must drive students to a pick-up point will be reimbursed according to statute if they qualify for such reimbursement. Parents seeking mileage reimbursement must submit requests to the district on forms which may be obtained from the office of the Superintendent of Schools.

When a student who has been attending the district is placed into foster care, school district staff will collaborate with state and local child welfare agencies to determine whether transportation is required under state law when it is in the child's best interest that their school of origin be maintained. The district will only provide transportation to students placed in foster care when the responsible child welfare agency agrees to reimburse the school district for the cost of transportation or when transportation is otherwise required by law. The board designates the Superintendent of Schools as the initial point of contact for child welfare agency representatives to discuss transportation issues related to children in foster care.

Students who are homeless will be provided with transportation pursuant to Board Policy 5014.

The district will provide transportation to tuition students in accordance with the contract provisions, if any, for services from the contracting districts.

The use of buses for class parties, field trips, and similar purposes shall require the prior approval of the superintendent or appropriate principal.

Adopted on: 10-12-20
Revised on: _____
Reviewed on: 11-14-22

3012

School Meal Program and Meal Charges

Meal Program. The school district will make a school meal program available to students. The cost of the program will be determined by the board of education so as to make the program as nearly self-supporting as possible. With board approval, the district may contract with a private company or corporation for the management and/or provision of the program.

The district will notify the families with children attending school of the current guidelines for free or reduced-price school meals. A copy of the complete regulations and procedures regarding reduced-price and free meals shall be available in the office of the superintendent.

Meal Charge Policy. The district will notify students and their families of the policy for **Charged Meals**, meaning meals received by a student when the student does not have money in hand or in his or her food account. This policy applies to students who receive meals at the free, reduced, or full rates.

Notice of this policy must be provided in writing to all households at the start of each school year and to households that transfer to the school during the school year. Notice may be provided through the student handbook, student registration materials, online portal used to access student accounts, direct mailing or e-mail, newsletter, the district website, and/or any other appropriate means. Notice of this policy will also be provided to all school staff responsible for the enforcement of it, including food service professionals responsible for collecting payment for meals at the point of service, staff involved in notifying families of low or negative balances, and other staff involved in enforcing any aspect of this policy.

The district's policy on charged meals is:

If a student has no funds available to pay for a meal, the student will be provided and charged for up to five limited "courtesy meals," such as a plain sandwich. Thereafter, if a student has no funds available to pay for a meal, no food will be provided.

Students who qualify for free meals will not be denied a reimbursable meal, even if they have accrued a negative balance from other food purchases. School staff may prohibit any students from charging a la carte or extra items if they do not have cash in hand or their account has a negative balance.

If a student repeatedly lacks funds to purchase a meal, has not brought a meal from home, and is not enrolled in a free meal program, the district will use its resources and contacts to protect the health and safety of the student.

Failure or refusal of parents or guardians to provide meals for students may require mandatory reporting to child protection agencies as required by law.

Collection of Delinquent Meal Charge Debt

The school district is required to make reasonable efforts to collect unpaid meal charges. The building principal or his or her designee will contact households about unpaid meal charges and notify them again of the availability of the free and reduced meal program and/or establish payment plans and due dates by telephone, e-mail, or other written or oral communication. If these collection efforts are unsuccessful, the school district may pursue any other methods to collect delinquent debt as allowed by law. Collection efforts may continue into a new school year.

In the event that the Nebraska Department of Education develops a state-level meal charge policy, it shall supersede that portion of this policy.

Adopted on: 10-12-20

Revised on: _____

Reviewed on: 11-14-22

3013
Emergency Closings

School shall be held on the dates set forth on the official calendar, and shall not be closed or dismissed except when superintendent or his or her designee determines that it is impossible or impracticable to hold school. When school is closed there will be no school-sponsored activities held without the permission of the superintendent or building administrator.

Adopted on: 10-12-20

Revised on: _____

Reviewed on: 11-14-22

3014
Use of School Property

1. Use of Specific Facilities by Application and Agreement

- a. The district permits non-commercial use of the following facilities by individual patrons for their personal health and wellness: weight room, practice fields, playground equipment, activity center and track. The district understands that it would not be feasible to require a patron to apply to use facilities like the weight room on every occurrence. The facility uses defined in this paragraph are an exception to the general facility use requirements contained in this policy for ease of administration and efficiency. All other facility uses must comply with the other provisions of this policy.
- b. These particular facilities may be used upon only one application and upon signing the district's written waiver and agreement.
- c. Use of these facilities is governed by this and other district policy and the agreement signed by the user. A copy of each agreement will be maintained in the district's central office.

2. General Facilities Use Guidelines

- a. School facilities may be used by various education and community organizations and individuals when it is in the interest of the general public.
- b. School facilities may not be used for personal profit and other commercial purposes. The district opens its facilities to district patrons for the benefit of the public, not commercial uses. Due to the complications created by groups or individuals using district facilities for commercial purposes, these uses are prohibited. Booster clubs and other organizations raising money purely for the support of student groups, as defined below, and not for personal profit are not considered commercial uses but must comply with the district's policies which apply to these groups.
- c. Any person or group using school facilities must assure that it will be responsible for maintaining order, protecting property, and providing security and safety.
- d. Only those organizations and persons who are known to school

officials, who have financial resources sufficient to cover all rentals and possible damages, and who are willing to discharge such obligations shall be permitted to use the school facilities and equipment.

- e. The rental fees for school facilities shall be set by the board.
- f. Non-curricular student groups or non-student groups (as those terms are defined below) that wish to use the facility must submit a facility use application which may be obtained from the district's central office. The application must be received by the superintendent prior to the approval of any facility use.
- g. The shop and weight room may not be used by students when school is not in session, unless supervised by a district staff member or a responsible adult upon approval of the superintendent. Use of the shop and weight room in violation of this provision may lead to the students being denied access to these facilities or other consequences permitted by board policy and Nebraska law.
- h. Any person or group using the school facilities, for any purpose, must comply with all of the district's policies, rules, and regulations.

3. Definitions

- a. "Curriculum-related student groups" shall mean students participating in school-sponsored activities, supervised by district staff, related to the curriculum, and recognized by the board.
- b. "Extracurricular student groups" shall mean students participating in an extracurricular activity, sponsored by the district, supervised by district staff, and recognized by the board, such as athletic teams and academic teams which are not otherwise categorized as "curriculum-related student groups."
- c. "Non-curriculum related student groups" shall mean all other groups comprised primarily of students who attend the district participating in activities such as Boy Scouts, Girl Scouts, 4-H, political groups, religious groups, and other similar youth groups.

- d. "Non-student group" shall mean all other groups or individuals who apply to use district facilities.
- e. "Superintendent" shall mean the superintendent of schools or his/her designee.

4. Use of School Property by Student Groups

a. Curriculum-related and Extracurricular student groups

- i.) Curriculum-related and Extracurricular student groups may use school facilities at no cost to the group, if they restore the facilities to their prior state after using them.
- ii.) The district shall bear any costs associated with use by these groups (*e.g.*, the fee paid to a cook or a custodian required to be in attendance).
- iii.) Curriculum-related and Extracurricular student groups have priority over non-curriculum related student groups and non-student groups.

b. Non-curriculum related student groups

- i. Non-curriculum related student groups may use the school building during non-instructional time. Such use shall be without charge.
 - (1) Such uses shall occur while the building is normally open and there is a minimum of interference with custodians or other student and staff facility use.
 - (2) These groups may use the school buildings in the evening for meetings if the group is sponsored by an adult and the adult (1) files the application to use the facilities on behalf of the group and (2) assumes responsibility for cleanup and placing the area back in the condition it was in prior to use.
- ii. Non-curriculum related student groups must apply for use of the facilities and secure the superintendent's permission before using school facilities.

- iii. Non-curriculum related student groups may meet only on school premises at times and places determined by the superintendent.
- iv. Non-curriculum related student groups must meet each of the following conditions to secure the superintendent's permission to use school facilities:
 - (1) The facility use will occur during non-instructional time.
 - (2) The district has facilities available to accommodate the group.
 - (3) The use is voluntary and for the general benefit of the student participants.
 - (4) The use will not substantially interfere with the orderly conduct of educational activities and other programs within the school.

5. Use of facilities by non-student groups

- a. The superintendent may authorize the use of any school facilities for non-school activities by non-student groups.
- b. In addition to the guidelines listed elsewhere in this policy and other board policies or administrative protocol, the superintendent will consider the following when making determinations regarding use of district facilities by non-student groups:
 - i. The local education association may hold meetings when classes are not in session and staff members are not on duty.
 - ii. Non-student groups which provide education-related programming and services for students and staff may be given priority of use over other outside groups. The superintendent has sole discretion in determining whether proposed uses relate sufficiently to the district's educational standards and programs.
 - iii. Non-student groups which provide programming and services for community members and others living within

the district may be given priority of use over other outside groups.

c. Denial of access

- i. The superintendent may limit or deny access to school buildings, grounds, and activities to any person whom the superintendent deems to be using the facilities inappropriately and contrary to the district's mission.
- ii. Upon determining that a person or group has engaged in, or is engaging in conduct that constitutes grounds for exclusion under this policy, the superintendent shall take such action as he or she determines appropriate, including directing the person to cease engaging in the conduct or to leave the school premises or activity immediately. The superintendent may request assistance from law enforcement authorities to remove an offending person from the school grounds. A person who enters school premises in violation of these conditions shall be deemed to be trespassing.
- iii. The superintendent shall have the authority to fix the time when, and the conditions under which, the offending person may return to school premises.

6. Students, staff, and community members may use or lease school equipment for non-school use only if they have received the prior permission of the superintendent.

7. Proof of Insurance

- a. When any non-curriculum related or non-student group utilizes school district facilities, the group submitting the facility use application may be asked to provide proof of insurance up to the current tort claims limits applicable to political subdivision in the State of Nebraska. Currently, those limits are \$1,000,000 per person for any number of claims arising out of a single occurrence and \$5,000,000 for all claims arising out of a single occurrence.
- b. The district may require the non-curriculum related or non-student group to include the district as an additional insured on any such policies and may refuse access to its facilities until proof of satisfaction of this requirement is submitted to the

superintendent.

8. No Fees for Admission

- a. Non-curriculum related and non-student groups may not charge a fee to participate in or be a spectator at any recreational activity, event, or other such gathering occurring on district grounds unless approved in advance by the superintendent.
- b. If the district retains control over the area of the premises in which the non-curricular and non-student group desires to use, meaning the district provides supervision, staffing, custodial services, or otherwise maintains its control during the group's use of the facilities, the group may not charge a fee for admission under any circumstances.
- c. Non-curricular and non-student groups may charge for parking or vehicle entry onto the premises unless otherwise prohibited by the superintendent.

Adopted on: 10-12-20

Revised on: _____

Reviewed on: 11-14-22

3015
Time Away From School Activities

As it is important for students to have some nights free from school activities, school activities will not be scheduled on Wednesday nights or on Sundays without the approval of the superintendent.

Adopted on: 10-12-20
Revised on: _____
Reviewed on: 11-14-22

3016
Use of Tobacco Products

The use or possession of any tobacco product, including cigarettes, cigars, or other tobacco or tobacco derivative products; vapor products or electronic nicotine delivery systems; alternative nicotine products; or any other such look-alike or imitation product, is not permitted on school property at any time.

Adopted on: 10-12-20

Revised on: _____

Reviewed on: 12-12-22

3017
Press Releases

Only individuals who have prior administrative approval may issue press releases regarding school-related activities and events. The superintendent may delegate responsibility for communicating with the media to building principals, the activities director, event sponsors, and other staff on an ad hoc basis.

Adopted on: 10-12-20

Revised on: _____

Reviewed on: 12-12-22

3018

Denying Access to School Premises or Activities

The school district shall provide access to the district's buildings, grounds and activities to students, parents or guardians of students, and other persons who have legitimate reasons for being on school grounds. The superintendent of schools or his or her designee (referred to herein as the "administrator") may limit or deny access to school buildings, grounds, and activities to any person who:

1. Disrupts the educational environment;
2. Repeatedly fails or refuses to comply with the visitor protocol adopted by each building;
3. Is unreasonably boisterous;
4. Engages in violence, force, coercion, threats, intimidation, or similar conduct;
5. Causes or attempts to cause damage to school property or to the property of any student or school employee;
6. Causes or attempts to cause personal injury to any student, school employee or other person on school grounds or at a school activity on or off school grounds;
7. Uses vulgar, profane, or demeaning language; or
8. Uses fighting words;
9. Poses a danger to the safety and well being of students.

Upon determining that a person has engaged in, or is engaging in conduct that constitutes grounds for exclusion under this policy, the administrator shall take such action as he or she determines appropriate, including directing the person to cease engaging in the conduct or to leave the school premises or activity immediately. The administrator may request assistance from law enforcement authorities to remove an offending person from the school grounds.

The administrator shall have the authority to fix the time when, and the conditions under which, the offending person may return to school premises. A person who enters school premises in violation of these conditions shall be deemed to be trespassing. The administrator may summon law enforcement authorities to remove the person and request that criminal proceedings be initiated.

Adopted on: 10-12-20
Revised on: _____
Reviewed on: 12-12-22

3019
Sale or Disposal of School Property

In selling school property, whether real or personal, the board of education shall be mindful of its financial obligation to the taxpayers of the school district. The board may sell school property in the manner it deems most appropriate for the particular property (e.g., by taking bids, by auction, or by selling the property for a specified price). The board shall take action at a regular meeting to approve the sale or disposal of property by the statutorily required two-thirds vote of the members before selling or disposing of it.

Adopted on: 10-12-20

Revised on: _____

Reviewed on: 12-12-22