

FALLS CITY PUBLIC SCHOOLS  
Minutes of the January 12, 2026  
School Board Meeting

The Falls City Board of Education met at 7:00 PM on January 12, 2026 in the Central Office at the Falls City Middle School.

{{Name: Agenda Item Name}}

1. Business Items:

1.1. Roll Call, Open Meetings Act Notice, and Pledge of Allegiance

President Goff announced that the open meetings act notice is posted on the wall of this meeting room.

1.2. Approval of Absences

The Pledge of Allegiance was recited.

1.3. Recognition of the Board and oath of office

1.4. Reorganization of the Board of Education

1.4.a.Election of President

It was moved by Anthony Johansen and seconded by Roger Windle to elect Cassandra Goff as 2025-2026 Board President. Motion Passed

Anthony Johansen: yes, Cassandra Goff: Abstain (With Conflict), Gabe Ramsey: yes, Kevin Scheitel: yes, Roger Windle: yes, Teresa Olberding: yes  
yes: 5, no: 0, Abstain (With Conflict): 1

1.4.b. Election of Vice President

It was moved by Kevin Scheitel and seconded by Teresa Olberding to elect Anthony Johansen as Board Vice-President for the 2025-2026 school year. Motion Passed

Anthony Johansen: Abstain (With Conflict), Cassandra Goff: yes, Gabe Ramsey: yes, Kevin Scheitel: yes, Roger Windle: yes, Teresa Olberding: yes  
yes: 5, no: 0, Abstain (With Conflict): 1

1.4.c.Assignment of Board Committees

Teresa Olberding elected to go off the FCPS Education Foundation Committee. Gabe Ramsey will take her place.

1.5. Approval of Agenda

It was moved by Roger Windle and seconded by Kevin Scheitel to approve the agenda as printed. Motion Passed

Anthony Johansen: yes, Cassandra Goff: yes, Gabe Ramsey: yes, Kevin Scheitel: yes, Roger Windle: yes, Teresa Olberding: yes  
yes: 6, no: 0

1.6. Approval of Previous Minutes

It was moved by Anthony Johansen and seconded by Teresa Olberding to approve the previous minutes as printed. Motion Passed

Anthony Johansen: yes, Cassondra Goff: yes, Gabe Ramsey: yes, Kevin Scheitel: yes, Roger Windle: yes, Teresa Olberding: yes  
yes: 6, no: 0

1.7. Public Comment

1.8. Approval of Treasurer's Report

It was moved by Anthony Johansen and seconded by Kevin Scheitel to approve the treasurer's report. Motion Passed

Anthony Johansen: yes, Cassondra Goff: yes, Gabe Ramsey: yes, Kevin Scheitel: yes, Roger Windle: yes, Teresa Olberding: yes  
yes: 6, no: 0

1.9. Approval of Claims

It was moved by Anthony Johansen and seconded by Kevin Scheitel approve the claims as presented. Motion Passed

Anthony Johansen: yes, Cassondra Goff: yes, Gabe Ramsey: yes, Kevin Scheitel: yes, Roger Windle: yes, Teresa Olberding: yes  
yes: 6, no: 0

2. Informational Items/Reports:

2.1. Staff/Student/Organization Report:

2.2. Principal's Reports:

2.2.a. Mrs. Leyden - North Elementary School Principal

2.2.b. Mr. Gibson - South Elementary School Principal

2.2.c. Mrs. Robeson - Middle School Principal

2.2.d. Mr. Sullivan - High School Principal

2.3. Board President's Report:

2.4. Superintendent's Report:

2.4.a. Dr. Offner - Superintendent

Dr Offner stated that projects for the summer have been paused at this moment. We will revisit in the spring. The bus driver's handbook will be updated for the 2026–2027 school year. We will be meeting on January 19, 2026, with staff members to review the code of conduct. We will then begin getting community members. We had a request from HTRS and

Mara Dungan to have her work for them one day a week. I am ok with this arrangement with the approval of the board.

2.5. Board Committee/Member Reports:

3. Old/New Action Items:

3.1. Final Reading on Policy Reviews and Revisions

3.1.a. Review and approve policies Business Operations 3131 Procurement Plan 3132 Internal Controls

It was moved by Roger Windle and seconded by Kevin Scheitel to approve policies 3131 and 3132. Motion Passed

Anthony Johansen: yes, Cassondra Goff: yes, Gabe Ramsey: yes, Kevin Scheitel: yes, Roger Windle: yes, Teresa Olberding: yes  
yes: 6, no: 0

3.1.b. Discussion on the new policy timeline

3.2. Review and approve policies Business Operations 3131 Procurement Plan 3132 Internal Controls

3.3. Discuss and review Dr. Offner's evaluation and contract

3.4. Take action on Teacher Resignation

It was moved by Kevin Scheitel and seconded by Roger Windle to approve the resignation of Lauri Auffert. Motion Passed

Anthony Johansen: yes, Cassondra Goff: yes, Gabe Ramsey: yes, Kevin Scheitel: yes, Roger Windle: yes, Teresa Olberding: yes  
yes: 6, no: 0

3.4.a. Accept the resignation of Lauri Auffert and thank her for her years of service

3.5. Discussion and approval of the Master Teacher Contract for 2026 - 2027

It was moved by Anthony Johansen and seconded by Teresa Olberding to approve the Master Teacher Contract for 2026-2027. Motion Passed

Anthony Johansen: yes, Cassondra Goff: yes, Gabe Ramsey: yes, Kevin Scheitel: yes, Roger Windle: yes, Teresa Olberding: yes  
yes: 6, no: 0

3.6. Discussion on Banking for our funds

4. Executive Session: Requested by member, approved by majority, as per statute

It was moved by Teresa Olberding and seconded by Kevin Scheitel to go into executive session at 8:16 pm. Motion Passed

Anthony Johansen: yes, Cassondra Goff: yes, Gabe Ramsey: yes, Kevin Scheitel: yes, Roger

Windle: yes, Teresa Olberding: yes

yes: 6, no: 0

It was moved by Teresa Olberding and seconded by Kevin Scheitel to close executive session at 9:41 pm. Motion Passed

Anthony Johansen: yes, Cassondra Goff: yes, Gabe Ramsey: yes, Kevin Scheitel: yes, Roger

Windle: yes, Teresa Olberding: yes

yes: 6, no: 0

5. Adjournment and Next Meetings: The next regular monthly Board of Education meeting is scheduled for February 9th, 2026, at 7:00 P.M. in the Central Office at Falls City Middle School. Regular and special meeting agendas are kept in the Office of the Superintendent. Board Committee meetings TBD.

It was moved by Teresa Olberding and seconded by Kevin Scheitel to adjourn at 9:42 pm.

Motion Passed

Anthony Johansen: yes, Cassondra Goff: yes, Gabe Ramsey: yes, Kevin Scheitel: yes, Roger

Windle: yes, Teresa Olberding: yes

yes: 6, no: 0

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President

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Secretary



# FALLS CITY PUBLIC SCHOOLS

1415 Morton Street  
Falls City, NE 68355-0129  
402.245.2825  
fctigers.org

## **\*\*State of Nebraska**

Oath of Office – Falls City Public Schools  
Board of Education Member\*\*

I, \_\_\_\_\_, do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution of the State of Nebraska, against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely and without mental reservation or purpose of evasion; and that I will faithfully and impartially perform the duties of the office of **Member of the Board of Education of Falls City Public Schools**, according to law, and to the best of my ability.

I further swear (or affirm) that I do not advocate, nor am I a member of any political party or organization that advocates the overthrow of the government of the United States or of the State of Nebraska by force or violence; and that during the time I hold this office I will not advocate nor become a member of any political party or organization that advocates the overthrow of the government of the United States or of the State of Nebraska by force or violence.

**So help me God.**

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20.

**Signature of Board Member**

**Presiding Officer / Authorized Official**



**FALLS CITY**  
PUBLIC SCHOOLS

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## Falls City Board of Education's 2025 Committee assignments

Committee appointments: maximum of three unless Committee of Whole, SIP is liaison  
(current appointments listed, appointments by new President)

Policy: Roger Windle, Gabe Ramsey, Anthony Johansen

Project: Kevin Scheitel, Gabe Ramsey, Anthony Johansen

Negotiations: Anthony Johansen, Cassondra Goff, Teresa Olberding

FCPS Education Foundation: Kevin Scheitel, Roger Windle, Teresa Olberding

Committee on American Civics: Gabe Ramsey, Anthony Johansen, Teresa Olberding



# FALLS CITY

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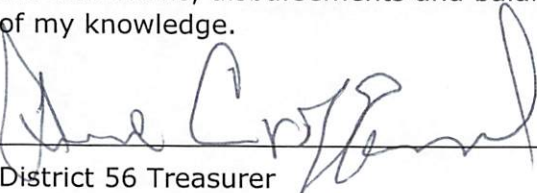
| Elementary Activity Account (January)                      |                   |            |          |                    |
|------------------------------------------------------------|-------------------|------------|----------|--------------------|
| Account                                                    | Beginning Balance | Deposit    | Expense  | End Balance        |
| General - South                                            | \$10,349.42       | \$200.00   | \$0.00   | \$10,549.42        |
| Staff - South                                              | \$18.36           | \$0.00     | \$0.00   | \$18.36            |
| Science - South                                            | \$467.86          | \$0.00     | \$0.00   | \$467.86           |
| Field Trip - South                                         | \$2,595.86        | \$0.00     | \$0.00   | \$2,595.86         |
| General - North                                            | \$16,779.49       | \$11.51    | \$38.61  | \$16,752.39        |
| Staff - North                                              | \$197.58          | \$0.00     | \$0.00   | \$197.58           |
| Field Trip - North                                         | \$2,122.76        | \$0.00     | \$0.00   | \$2,122.76         |
| Library - NS & SS                                          | \$1,246.33        | \$11.00    | \$0.00   | \$1,257.33         |
| PCC - North                                                | -\$1,478.91       | \$2,473.81 | \$624.14 | \$370.76           |
| <b>Total Account</b>                                       |                   |            |          | <b>\$34,332.32</b> |
| <div> <i>Shelly Leyden</i><br/> Principal Signature </div> |                   |            |          |                    |

|                                                        |                       |
|--------------------------------------------------------|-----------------------|
| <b>GENERAL FUND CHECKING ACCOUNT - BEGINNING BAL</b>   | \$391,068.43          |
| Richardson County Treasurer (63,270.73)                |                       |
| District 56 Taxes                                      | \$9,468.97            |
| Motor Vehicle Tax                                      | \$42,363.81           |
| Local Fines                                            | \$385.00              |
| County Fines                                           | \$11,161.26           |
| State of NE(State Aid)                                 | \$284,058.00          |
| Sate of NE(SPED)                                       | \$210,962.00          |
| State of NE(Sixpence)                                  | \$78,204.00           |
| State of NE(CCP/C4K)                                   | \$803.60              |
| State of NE(CTE Grant)                                 | \$6,350.00            |
| State of NE(CLSD Grant)                                | \$25,000.00           |
| State of NE(IDEA)                                      | \$2,949.00            |
| State of NE(MIPS)                                      | \$4,735.98            |
| State of NE(PCC Meals)                                 | \$622.88              |
| Interfund Loan from SBF                                | \$700,000.00          |
| CMC ( Mental Health Partnership)                       | \$2,155.00            |
| Ebel (Gym Rental)                                      | \$750.00              |
| Southeast Community College(Career Academy)            | \$4,305.07            |
|                                                        | <b>\$1,775,343.00</b> |
| Less Checks Paid                                       | <u>\$1,216,751.77</u> |
|                                                        | <b>\$558,591.23</b>   |
| Interest Earned                                        | <u>\$740.89</u>       |
| <b>Bank Statement Balance December 31, 2025</b>        | <b>\$559,332.12</b>   |
| Less Outstanding Checks                                | <u>\$4,309.73</u>     |
| <b>General Fund Balance December 31, 2025</b>          | <b>\$555,022.39</b>   |
| <b>General Fund Balance December 31, 2024</b>          | <b>\$1,332,629.88</b> |
|                                                        |                       |
| <b>STUDENT FEE FUND-BEGINNING BALANCE</b>              | <b>\$19,189.00</b>    |
| HS Activity Fund                                       | <u>\$0.00</u>         |
|                                                        | <b>\$19,189.00</b>    |
| Driver's Education Deposit                             | <u>\$0.00</u>         |
| <b>Bank Statement Balance December 31, 2025</b>        | <b>\$19,189.00</b>    |
| Outstanding Checks                                     | <u>\$0.00</u>         |
| <b>Fund Balance December 31, 2025</b>                  | <b>\$19,189.00</b>    |
|                                                        |                       |
| <b>DEPRECIATION FUND-STATEMENT - BEGINNING BALANCE</b> | <b>\$9,496.57</b>     |
| Deposit                                                | <u>\$0.00</u>         |
|                                                        | <b>\$0.00</b>         |
| Less Checks Paid                                       | <u>\$4,108.00</u>     |
|                                                        | <b>\$5,388.57</b>     |
| Interest Earned                                        | <u>\$3.46</u>         |
| <b>Bank Statement Balance December 31, 2025</b>        | <b>\$5,392.03</b>     |
| Outstanding Checks                                     | <u>\$0.00</u>         |
| <b>Fund Balance December 31, 2025</b>                  | <b>\$5,392.03</b>     |
|                                                        |                       |
| <b>SPECIAL BUILDING FUND INV ACCT - A</b>              | <b>\$893,182.86</b>   |
| Richardson County Treasurer (Local District Taxes)     | <u>\$467.58</u>       |
|                                                        | <b>\$893,650.44</b>   |
| Transfer to SBF - Claims                               | <u>\$870,494.31</u>   |
|                                                        | <b>\$23,156.13</b>    |
| Interest                                               | <u>\$815.32</u>       |
| <b>Bank Statement Balance December 31, 2025</b>        | <b>\$23,971.45</b>    |

|                                           |                       |
|-------------------------------------------|-----------------------|
| <b>SPECIAL BUILDING FUND INV ACCT - C</b> | <b>\$1,017,890.89</b> |
| Quarterly Interest                        | \$0.00                |
| <b>Balance December 31, 2025</b>          | <b>\$1,017,890.89</b> |

|                                                  |                     |
|--------------------------------------------------|---------------------|
| <b>SPECIAL BUILDING FUND - BEGINNING BALANCE</b> | <b>\$25,000.00</b>  |
| Transfer from Investment Account                 | <u>\$870,494.31</u> |
|                                                  | <b>\$895,494.31</b> |
| Less Checks Paid                                 | <u>\$870,494.31</u> |
|                                                  | <b>\$25,000.00</b>  |
| Interest Earned                                  | <u>\$0.00</u>       |
| <b>Bank Statement Balance December 31, 2025</b>  | <b>\$25,000.00</b>  |
| Outstanding Checks                               | <u>\$0.00</u>       |
| <b>Fund Balance December 31, 2025</b>            | <b>\$25,000.00</b>  |

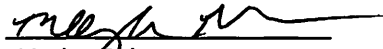
I do hereby certify that the following is a true and correct abstract of the records in my office and that the collections, disbursements and balance on hand as shown herein are true and correct to the best of my knowledge.

  
District 56 Treasurer

|                              |            |                  |                 |                 |         |
|------------------------------|------------|------------------|-----------------|-----------------|---------|
| BUDGET SUMMARY               |            |                  |                 |                 |         |
| EXPENSES                     | FUNCTION # | BUDGET           | MTD             | YTD             | %       |
| FOR MONTH ENDING 12/31/2025  |            |                  |                 |                 |         |
| ALL INSTRUCTION              | 1100-1400  | \$ 6,815,223.00  | \$ 547,916.11   | \$ 2,226,136.54 | 32.66%  |
|                              | 1200       | \$ 1,954,160.00  | \$ 186,184.86   | \$ 731,989.90   | 37.46%  |
| SUPPORT SERVICES - PUPILS    | 2100-2150  | \$ 627,781.00    | \$ 54,256.16    | \$ 212,187.13   | 33.80%  |
| SUPPORT SERVICES - STAFF     | 2200       | \$ 230,746.00    | \$ 39,144.74    | \$ 168,390.71   | 72.98%  |
| BOARD OF EDUCATION           | 2310       | \$ 203,011.00    | \$ 1,399.75     | \$ 173,781.33   | 85.60%  |
| GENERAL ADMINISTRATION       | 2320/2330  | \$ 439,817.00    | \$ 34,042.57    | \$ 149,754.89   | 34.05%  |
| OFFICE OF THE PRINCIPAL      | 2400       | \$ 1,019,612.00  | \$ 84,294.72    | \$ 334,789.71   | 32.84%  |
| BUSINESS SUPPORT SERVICES    | 2510       | \$ 315,002.00    | \$ 4,331.04     | \$ 81,813.36    | 25.97%  |
| MAINTENANCE/OPERATION        | 2600       | \$ 1,208,946.00  | \$ 85,658.68    | \$ 380,779.42   | 31.50%  |
| PUPIL TRANSPORTATION         | 2710       | \$ 650,843.00    | \$ 87,182.27    | \$ 261,720.97   | 40.21%  |
| SPED TRANSPORTATION          | 2712       | \$ 36,000.00     | \$ 6,788.82     | \$ 28,211.56    | 78.37%  |
| STATE CATEGORICAL PROGRAMS   | 3000       | \$ 562,617.00    | \$ 40,728.28    | \$ 169,321.05   | 30.10%  |
| FEDERAL PROGRAMS             | 6000       | \$ 538,000.00    | \$ 35,668.69    | \$ 190,227.49   | 35.36%  |
| TRANSFERS                    | 8000       | \$ 70,000.00     | \$ 9,735.65     | \$ 39,783.72    | 56.83%  |
| TOTALS                       |            | \$ 14,671,758.00 | \$ 1,217,332.34 | \$ 5,148,887.78 | 35.09%  |
|                              |            |                  |                 |                 |         |
|                              |            |                  |                 |                 |         |
| REVENUE                      |            |                  |                 |                 |         |
| FOR MONTH ENDING 12/31/2025  | FUNCTION # | BUDGET           | MTD             | YTD             | %       |
|                              |            |                  | \$ -            |                 |         |
| PERSONAL & REAL PROPERTY TAX | 1100       | \$ 8,007,940.00  | \$ 9,468.97     | \$ 1,318,775.77 | 16.47%  |
| OTHER LOCAL REVENUES         | 1000-1900  | \$ 886,051.00    | \$ 53,626.30    | \$ 335,670.41   | 37.88%  |
| COUNTY REVENUES              | 2000-2210  | \$ 147,000.00    | \$ 11,161.26    | \$ 34,361.22    | 23.37%  |
| STATE REVENUE                | 3110-3990  | \$ 4,035,142.00  | \$ 579,574.00   | \$ 913,284.90   | 22.63%  |
| FEDERAL PROGRAMS             | 4100-4995  | \$ 508,200.00    | \$ 33,307.86    | \$ 51,617.37    | 10.16%  |
| MISCELLANEOUS REVENUE        | 5300-5690  | \$ 10,000.00     | \$ 7,210.07     | \$ 24,008.79    | 240.09% |
| NECESSARY CASH RESERVES      |            | \$ 1,254,291.00  | \$ 700,000.00   | \$ 700,000.00   |         |
| Budget TOTALS                |            | \$ 14,848,624.00 | \$ 1,394,348.46 | \$ 3,377,718.46 | 22.75%  |
|                              |            |                  |                 |                 |         |
|                              |            |                  |                 |                 |         |
|                              |            |                  |                 |                 |         |

## FCMS Activity Account December 2025

| Date     | Check # | Activity |   | Amount   | Deposit | Balance     | Description                  |
|----------|---------|----------|---|----------|---------|-------------|------------------------------|
| 12/8/25  | 2460    | US bank  | X | \$339.91 |         | \$32,671.75 | General 235.88 - PBIS 104.03 |
| 12/8/25  | 2461    | US bank  | X | \$51.70  |         | \$32,620.05 | General                      |
| 12/31/25 |         | Interest |   |          | \$16.34 | \$32,636.39 | Interaset                    |
|          |         |          |   |          |         |             |                              |
|          |         |          |   |          |         |             |                              |
|          |         |          |   |          |         |             |                              |
|          |         |          |   |          |         |             |                              |
|          |         |          |   |          |         |             |                              |



Meghan Robeson  
Middle School Principal

## FALLS CITY SCHOOL LUNCH REPORT DECEMBER 2025

|                                                      |                   |
|------------------------------------------------------|-------------------|
| <b>BEGINNING BALANCE</b>                             | \$46,206.35       |
| <b>INCOME</b>                                        |                   |
| NORTH SCHOOL DEPOSITS                                | \$4,512.50        |
| SOUTH SCHOOL DEPOSITS                                | \$3,265.00        |
| MIDDLE SCHOOL DEPOSITS                               | \$3,120.50        |
| HIGH SCHOOL DEPOSITS                                 | \$5,730.25        |
| FEDERAL/STATE REIMBURSEMENT -NOVEMBER                | \$36,570.55       |
| DISTRICT 56 REIMBURSEMENT-HEALTH INSURANCE           | \$9,735.65        |
| HEAD START REIMBURSEMENT-NOVEMBER                    | \$859.42          |
| HIGH SCHOOL ALA CARTE DEPOSITS                       | \$780.00          |
| MIDDLE SCHOOL ALA CARTE DEPOSITS                     | \$435.00          |
| NORTH SCHOOL/SOUTH SCHOOL EXTRA MILK DEPOSITS        | \$81.80           |
| MISCELLANEOUS INCOME                                 | \$47.90           |
| BANK INTEREST-DECEMBER                               | <u>\$19.76</u>    |
| <b>TOTAL INCOME</b>                                  | \$65,158.33       |
| <b>EXPENSES</b>                                      |                   |
| FOOD                                                 | \$22,541.43       |
| ALA CARTE                                            | \$704.74          |
| MILK                                                 | \$4,439.85        |
| BREAD                                                | \$798.20          |
| SUPPLIES                                             | \$1,265.64        |
| MISCELLANEOUS                                        | \$34.95           |
| MILEAGE                                              | \$98.70           |
| FUEL SURCHARGE/DELIVERY FEE                          | \$66.50           |
| LUNCH MONEY REFUND                                   | \$0.00            |
| SNA CONFERENCE REGISTRATION & HOTEL                  | \$0.00            |
| MEMBERSHIP DUES                                      | \$0.00            |
| ANNUITY                                              | \$0.00            |
| RETIREMENT                                           | \$2,048.03        |
| PAYROLL TAX                                          | \$2,051.69        |
| WAGES EXPENSE                                        | \$27,337.35       |
| BLUE CROSS BLUE SHIELD                               | <u>\$9,735.65</u> |
| <b>TOTAL EXPENSES</b>                                | \$71,122.73       |
| <b>ENDING BALANCE</b>                                | \$40,241.95       |
| <b>YEAR TO DATE PROFIT (LOSS) 08/1/2025-12/31/25</b> | \$32,301.68       |

## FALLS CITY PUBLIC SCHOOLS - JANUARY 2026 CLAIMS

|    |                                |              |                                         |
|----|--------------------------------|--------------|-----------------------------------------|
| 1  | Amazon Capital Services        | \$1,330.75   | HS, MS, NS & SS Supplies                |
|    | Amazon Capital Services        | \$419.28     | CO, Nurse & Technology Supplies         |
|    | Amazon Capital Services        | \$626.75     | Maintenance & Custodial Supplies        |
|    | Amazon Capital Services        | \$299.87     | Sixpence                                |
| 2  | Bartek Chiropractic            | \$95.00      | DOT Physical                            |
| 3  | Bosselman Pump & Pantry        | \$100.00     | Fuel                                    |
| 4  | Buckminster Upholstery         | \$265.00     | Weight Room Bench Repairs               |
| 5  | Central Office                 | \$3,033.43   | Mileage and Workshop Expenses           |
|    | Central Office                 | \$405.99     | Bus Permit-Mileage-Supplies-Cell Phones |
|    | Central Office                 | \$164.63     | Miscellaneous Expenses                  |
| 7  | Cintas                         | \$757.79     | Uniform, Mop & Rag Services             |
| 8  | Computer Hardware              | \$599.00     | Technology Repairs                      |
| 9  | Control Depot                  | \$338.80     | Maintenance Supplies                    |
| 10 | Cornhusker International       | \$1,105.30   | Bus Parts                               |
| 11 | Cummins Sales and Service      | \$1,251.57   | Bus Repairs                             |
| 12 | CRSSA-C4K                      | \$928.80     | Stipends                                |
| 13 | DAS State Accounting - Central | \$317.87     | Network Nebraska                        |
| 14 | Decker                         | \$272.13     | Maintenance Supplies                    |
| 15 | District Management Group      | \$25,000.00  | MTSS Software & Training                |
| 16 | Eickhoff, Cassie               | \$893.50     | Tuition Reimbursement                   |
| 17 | ESU #4 Contracted              | \$3,071.35   | SPED Contracted Services                |
| 18 | ESU #4 Co-op                   | \$902.98     | Tech Support & Registration             |
| 19 | ESU #6                         | \$610.71     | Technology Hosted Services              |
| 20 | Falls City Auto Supply         | \$265.62     | Bus Parts                               |
| 21 | Falls City High School         | \$1,781.45   | Reimbursements                          |
| 22 | Falls City Journal             | \$11.88      | Advertising                             |
| 23 | Falls City Middle School       | \$51.70      | Reimbursements                          |
| 24 | Falls City North School        | \$1,290.83   | Reimbursements (November & December)    |
| 25 | Falls City Sanitation          | \$945.00     | District & Sixpence Waste Removal       |
| 26 | Falls City School Lunch        | \$12,201.92  | September Lunch Support                 |
| 27 | Falls City Truck & Trailer     | \$55.00      | Tire Repair                             |
| 28 | Falls City Utilities           | \$34,001.24  | District Wide Utilities                 |
| 29 | Farm & City Supply             | \$387.87     | Maintenance, Grounds & Bus Parts        |
| 30 | Fiber Platform                 | \$418.10     | Internet Service                        |
| 31 | Harmon's OK Tire               | \$70.00      | Tire Repair                             |
| 32 | HD Supply                      | \$339.86     | Maintenance                             |
| 33 | Herrick Bruxellas Properties   | \$560.00     | Building Rental & Utilities             |
| 34 | Holmes, Krystal                | \$1,790.25   | Tuition Reimbursement                   |
| 35 | Horsepower Genie               | \$60.00      | Repairs                                 |
| 36 | HyVee                          | \$134.75     | Bus Barn & Maintenance Supplies         |
| 37 | Malcolm, Mary                  | \$4,416.60   | SPED Contracted Services                |
| 38 | Mechanical Sales               | \$297.00     | Maintenance Parts                       |
| 39 | Meyer Home Center              | \$13,997.42  | Maintenance Parts & SS Sewer Repairs    |
| 40 | Midwest Tennis & Track         | \$163,851.00 | Track Resurfacing                       |
| 41 | Nebraska Air Filter            | \$1,709.06   | Maintenance Supplies                    |
| 42 | NCECBVI                        | \$14,585.60  | SPED Contracted Services                |
| 43 | NCSA                           | \$205.00     | Registration                            |
| 44 | Nebraska State Fire Marshal    | \$540.00     | Annual Boiler Inspections               |
| 45 | Nodaway Valley Bank            | \$3,985.00   | Copier Lease                            |
| 46 | O'Reilly Auto Parts            | \$142.32     | Bus Parts                               |

|                                      |             |                                                   |
|--------------------------------------|-------------|---------------------------------------------------|
| 47 Paper Eaters                      | \$330.00    | District Shredding (September-December)           |
| 48 Parent-Child Center               | \$258.20    | Meal Reimbursement                                |
| 49 Pest Control Services             | \$150.00    | Pest Control Services                             |
| 50 PGH&G                             | \$11,337.40 | District Legal Services & Policy Overhaul/Updates |
| 51 Pitney Bowes                      | \$216.96    | Postage Machine Lease                             |
| 52 RehabVisions                      | \$6,631.65  | SPED Contracted Services (November & December)    |
| 53 Safety-Kleen                      | \$623.32    | Bus Barn Supplies                                 |
| 54 Sapp Bros                         | \$2,688.31  | Fuel                                              |
| 55 Security Services                 | \$2,443.11  | Fire Alarm Inspections & Repairs                  |
| 56 Sickel, Kaitlyn                   | \$488.25    | Tuition Reimbursement                             |
| 57 Sioux City Truck Sales            | \$58.60     | Bus Barn Parts                                    |
| 58 Sixpence                          | \$2,211.25  | Childcare Scholarships                            |
| 59 Sparq Data Solutions              | \$4,900.00  | Meeting and Negotiation Subscription Renewals     |
| 60 SNC                               | \$1,749.71  | Telephone Service                                 |
| 61 Tifco                             | \$456.24    | Bus Parts                                         |
| 62 Towle Realty                      | \$525.00    | Sixpence Building Rental                          |
| 63 Truck Center                      | \$1,761.97  | Bus Parts                                         |
| 64 University of Nebraska at Kearney | \$125.00    | Registration                                      |
| 65 US Bank                           | \$4,433.06  | Travel & Registrations                            |
| US Bank                              | \$511.90    | Supplies & Equipment                              |
| US Bank                              | \$224.76    | Sixpence                                          |
| 66 Water Engineering                 | \$249.18    | Maintenance Agreement                             |
| 67 Whitehead Oil Company             | \$841.56    | Bus Barn Supplies                                 |

**Total** \$344,100.40

\$1,076,104.48 Payroll - January 2026

**GRAND TOTAL** **\$1,420,204.88**

**Student Fee Fund**

|                          |                |                       |
|--------------------------|----------------|-----------------------|
| 1 Falls City High School | <u>\$60.00</u> | HS Fee Reimbursements |
|                          | <b>\$60.00</b> |                       |

Fund: 05 Activity Fund

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Beginning Balance</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Balance Change</u> | <u>Balance</u> |
|--------------------------------|-------------------------------------|--------------------------|-----------------|-----------------|-----------------------|----------------|
| 05 704 1100                    | General Fund                        | 2,099.91                 | 201.82          | 1,066.80        | 0.00                  | 2,964.89       |
| 05 704 1110                    | Misc. Fund-reimbursement            | 27,873.97                | 0.00            | 0.00            | 0.00                  | 27,873.97      |
| 05 704 1120                    | Driver's Education                  | 250.00                   | 0.00            | 3,400.00        | 0.00                  | 3,650.00       |
| 05 704 1150                    | Bank Interest/Charges               | 259.46                   | 0.00            | 104.09          | 0.00                  | 363.55         |
| 05 704 1170                    | Technology Account                  | 17,145.06                | 137.25          | 35.00           | 0.00                  | 17,042.81      |
| 05 704 1200                    | Athletics (General)                 | 3,032.26                 | 0.00            | 0.00            | 0.00                  | 3,032.26       |
| 05 704 1205                    | Girls Basketball Alumni             | 1,486.09                 | 0.00            | 80.00           | 0.00                  | 1,566.09       |
| 05 704 1210                    | Basketball                          | (3,362.10)               | 6,670.56        | 6,422.95        | 0.00                  | (3,609.71)     |
| 05 704 1215                    | Boys Basketball Alumni              | 3,631.95                 | 0.00            | 235.00          | 0.00                  | 3,866.95       |
| 05 704 1220                    | Cross Country                       | (1,043.84)               | 0.00            | 0.00            | 0.00                  | (1,043.84)     |
| 05 704 1225                    | Baseball                            | (307.75)                 | 0.00            | 0.00            | 0.00                  | (307.75)       |
| 05 704 1226                    | Baseball Alumni                     | 1,003.18                 | 0.00            | 0.00            | 0.00                  | 1,003.18       |
| 05 704 1230                    | Football                            | 5,032.15                 | 60.46           | 0.00            | 0.00                  | 4,971.69       |
| 05 704 1235                    | Football Alumni                     | 12,835.27                | 579.19          | 0.00            | 0.00                  | 12,256.08      |
| 05 704 1240                    | Golf                                | 40.00                    | 0.00            | 0.00            | 0.00                  | 40.00          |
| 05 704 1245                    | Golf Alumni                         | 6,635.51                 | 0.00            | 0.00            | 0.00                  | 6,635.51       |
| 05 704 1250                    | Softball                            | (1,375.48)               | 0.00            | 0.00            | 0.00                  | (1,375.48)     |
| 05 704 1255                    | Softball Alumni                     | 1,685.05                 | 0.00            | 0.00            | 0.00                  | 1,685.05       |
| 05 704 1260                    | Track                               | (182.80)                 | 0.00            | 0.00            | 0.00                  | (182.80)       |
| 05 704 1270                    | Volleyball                          | 5,632.56                 | 0.00            | 259.14          | 0.00                  | 5,891.70       |
| 05 704 1275                    | Volleyball Alumni                   | 5,974.70                 | 0.00            | 0.00            | 0.00                  | 5,974.70       |
| 05 704 1280                    | Wrestling                           | (766.89)                 | 2,106.00        | 2,418.00        | 0.00                  | (454.89)       |
| 05 704 1285                    | Wrestling Alumni                    | 3,056.10                 | 0.00            | 0.00            | 0.00                  | 3,056.10       |
| 05 704 1290                    | Concession Stand                    | (4,947.25)               | 2,234.33        | 5,704.00        | 0.00                  | (1,477.58)     |
| 05 704 1300                    | Art                                 | 3,572.48                 | 0.00            | 0.00            | 0.00                  | 3,572.48       |
| 05 704 1310                    | Vocational Ag                       | (95.94)                  | 732.29          | 95.94           | 0.00                  | (732.29)       |
| 05 704 1320                    | Industrial Tech                     | 195.20                   | 24.56           | 23.97           | 0.00                  | 194.61         |
| 05 704 1330                    | Library                             | 999.05                   | 0.00            | 0.00            | 0.00                  | 999.05         |
| 05 704 1340                    | FCCLA/Home Economics                | 4,259.49                 | 729.46          | 133.00          | 0.00                  | 3,663.03       |
| 05 704 1350                    | Drama                               | 2,659.92                 | 395.96          | 358.00          | 0.00                  | 2,621.96       |
| 05 704 1360                    | Science                             | 1,227.51                 | 0.00            | 0.00            | 0.00                  | 1,227.51       |
| 05 704 1370                    | Musical                             | 117.30                   | 2,115.00        | 0.00            | 0.00                  | (1,997.70)     |
| 05 704 1380                    | Band                                | 1,424.96                 | 943.99          | 1,039.00        | 0.00                  | 1,519.97       |
| 05 704 1390                    | School Closet                       | 1,097.76                 | 0.00            | 0.00            | 0.00                  | 1,097.76       |
| 05 704 1400                    | F-Club                              | 10,615.34                | 0.00            | 0.00            | 0.00                  | 10,615.34      |
| 05 704 1430                    | Chorus                              | (1,283.00)               | 2,400.00        | 6,601.06        | 0.00                  | 2,918.06       |
| 05 704 1450                    | FFA                                 | 17,222.82                | 1,063.17        | 12,561.00       | 0.00                  | 28,720.65      |
| 05 704 1460                    | Cheerleaders                        | (138.55)                 | 2,334.21        | 2,552.00        | 0.00                  | 79.24          |

Activity Fund Balance Report - Summary - Exclude Encumbrances  
12/2025 - 12/2025

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Beginning Balance</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Balance Change</u> | <u>Balance</u> |
|--------------------------------|-------------------------------------|--------------------------|-----------------|-----------------|-----------------------|----------------|
| 05 704 1470                    | Yearbook - Orange & Black           | 7,881.40                 | 0.00            | 3,550.00        | 0.00                  | 11,431.40      |
| 05 704 1480                    | FCA                                 | 1,450.47                 | 58.05           | 0.00            | 0.00                  | 1,392.42       |
| 05 704 1490                    | Dance Team                          | 469.50                   | 0.00            | 0.00            | 0.00                  | 469.50         |
| 05 704 1500                    | Prom                                | 6,466.48                 | 0.00            | 0.00            | 0.00                  | 6,466.48       |
| 05 704 1516                    | Class of 2016                       | 1,652.75                 | 0.00            | 0.00            | 0.00                  | 1,652.75       |
| 05 704 1517                    | Class of 2017                       | 2,349.60                 | 0.00            | 0.00            | 0.00                  | 2,349.60       |
| 05 704 1519                    | Class of 2019                       | 1,139.76                 | 0.00            | 0.00            | 0.00                  | 1,139.76       |
| 05 704 1520                    | Class of 2020                       | 1,996.15                 | 0.00            | 0.00            | 0.00                  | 1,996.15       |
| 05 704 1522                    | Class of 2022                       | 2,050.89                 | 0.00            | 0.00            | 0.00                  | 2,050.89       |
| 05 704 1523                    | Class of 2023                       | 1,735.77                 | 0.00            | 0.00            | 0.00                  | 1,735.77       |
| 05 704 1524                    | Class of 2024                       | 816.85                   | 0.00            | 0.00            | 0.00                  | 816.85         |
| 05 704 1525                    | Class of 2025                       | 4,979.05                 | 0.00            | 0.00            | 0.00                  | 4,979.05       |
| 05 704 1526                    | Class of 2026                       | 2,060.78                 | 0.00            | 0.00            | 0.00                  | 2,060.78       |
| 05 704 1527                    | Class of 2027                       | 5,143.33                 | 0.00            | 0.00            | 0.00                  | 5,143.33       |
| 05 704 1528                    | Class of 2028                       | 2,482.10                 | 0.00            | 0.00            | 0.00                  | 2,482.10       |
| 05 704 1610                    | Student Council                     | (404.08)                 | 0.00            | 0.00            | 0.00                  | (404.08)       |
| 05 704 1630                    | National Honor Society              | 1,644.73                 | 0.00            | 0.00            | 0.00                  | 1,644.73       |
| 05 704 1640                    | Service Group FCHS                  | 127.38                   | 0.00            | 0.00            | 0.00                  | 127.38         |
| 05 704 1650                    | Senior Videos                       | 2,556.39                 | 0.00            | 0.00            | 0.00                  | 2,556.39       |
| 05 704 1660                    | Health Academy                      | 700.00                   | 0.00            | 0.00            | 0.00                  | 700.00         |
| 05 704 1670                    | LifeSkills                          | 2,319.61                 | 167.61          | 0.00            | 0.00                  | 2,152.00       |
| 05 704 1700                    | Lock Account                        | 892.45                   | 0.00            | 0.00            | 0.00                  | 892.45         |
| 05 704 1710                    | Faculty Fund                        | 1,314.30                 | 265.60          | 118.00          | 0.00                  | 1,166.70       |
| 05 704 2100                    | General                             | 7,860.49                 | 287.58          | 0.00            | 0.00                  | 7,572.91       |
| 05 704 2150                    | Bank Interest                       | 654.36                   | 0.00            | 16.34           | 0.00                  | 670.70         |
| 05 704 2300                    | Art                                 | 1,788.10                 | 0.00            | 0.00            | 0.00                  | 1,788.10       |
| 05 704 2330                    | Library                             | 4,857.29                 | 0.00            | 0.00            | 0.00                  | 4,857.29       |
| 05 704 2350                    | E-Sports                            | 657.26                   | 0.00            | 0.00            | 0.00                  | 657.26         |
| 05 704 2380                    | Band                                | 511.80                   | 0.00            | 0.00            | 0.00                  | 511.80         |
| 05 704 2420                    | Paws - MS                           | 6,429.37                 | 0.00            | 0.00            | 0.00                  | 6,429.37       |
| 05 704 2440                    | Hope Squad - MS                     | 2,713.60                 | 0.00            | 0.00            | 0.00                  | 2,713.60       |
| 05 704 2480                    | FCA                                 | 1,224.66                 | 0.00            | 0.00            | 0.00                  | 1,224.66       |
| 05 704 2630                    | Junior National Honor Society       | 2,545.45                 | 0.00            | 0.00            | 0.00                  | 2,545.45       |
| 05 704 2680                    | Circle of Friends                   | 1,387.73                 | 0.00            | 0.00            | 0.00                  | 1,387.73       |
| 05 704 2690                    | PBIS                                | 2,541.70                 | 104.03          | 0.00            | 0.00                  | 2,437.67       |
| 05 704 3100                    | General                             | 16,397.41                | 38.61           | 0.00            | 0.00                  | 16,358.80      |
| 05 704 3150                    | Bank Interest - NS                  | 624.98                   | 0.00            | 11.51           | 0.00                  | 636.49         |
| 05 704 3330                    | Library                             | 2,316.33                 | 0.00            | 11.00           | 0.00                  | 2,327.33       |

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Beginning Balance</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Balance Change</u> | <u>Balance</u> |
|--------------------------------|-------------------------------------|--------------------------|-----------------|-----------------|-----------------------|----------------|
| 05 704 3680                    | Field Trips                         | 822.76                   | 0.00            | 0.00            | 0.00                  | 822.76         |
| 05 704 3710                    | Faculty Fund                        | 254.86                   | 0.00            | 0.00            | 0.00                  | 254.86         |
| 05 704 3900                    | Parent Child Center                 | (2,540.78)               | 624.14          | 2,473.81        | 0.00                  | (691.11)       |
| 05 704 4100                    | General                             | 10,349.42                | 0.00            | 200.00          | 0.00                  | 10,549.42      |
| 05 704 4360                    | Science                             | 467.86                   | 0.00            | 0.00            | 0.00                  | 467.86         |
| 05 704 4680                    | Field Trips                         | 2,595.86                 | 0.00            | 0.00            | 0.00                  | 2,595.86       |
| 05 704 4710                    | Faculty Fund                        | 18.36                    | 0.00            | 0.00            | 0.00                  | 18.36          |
| Fund Total: 05                 |                                     | 243,865.98               | 24,273.87       | 49,469.61       | 0.00                  | 269,061.72     |



## Board Report North Elementary School January 2026

### North School Student/Staff Updates:

- ☐ The LETRS project is well underway, and it has been exciting to see the continued support of both teachers and students in grades K–2 as we enter the second semester. This semester's focus centers on leveraging student data to inform instruction during dedicated intervention times.

These intervention sessions are embedded within the school day and are intentionally designed to target specific ELA skill needs. Instruction is guided by ongoing assessment data to ensure interventions are responsive and aligned to individual student needs.

In addition, the Reading Club will again be offered as a supplementary tutoring program twice per week, providing students with additional opportunities to strengthen their ELA skills. Reading Club will begin at the end of the month and run through early March to support students who require additional reading assistance.

### Assessment Highlights and Reading Club Impact (First Semester)

- 100% of students who participated in Reading Club demonstrated growth by increasing their mid-year DIBELS composite scores.
- Attendance rate: 28 out of 44 students maintained perfect attendance.

### Student Achievement by Grade Level

- **Kindergarten:**
  - 16 students participated
  - 5 students reached middle-of-year benchmark
  - 11 students demonstrated range growth (e.g., well below to below, below to benchmark) in one or more subskills
- **First Grade:**
  - 12 students participated
  - 3 students reached middle-of-year benchmark
  - 5 students demonstrated range growth in one or more subskills
- **Second Grade:**
  - 16 students participated
  - 3 students reached middle-of-year benchmark
  - 8 students demonstrated range growth in one or more subskills

These outcomes reflect the positive impact of targeted, data-driven intervention and reinforce the importance of continued instructional focus on early literacy development.

- ☐ North School students will participate in their grade-level music programs during the second semester. The program dates are as follows:
  - **First Grade:** February 5
  - **Second Grade:** March 26
  - **Kindergarten:** April 23



## **Board Report North Elementary School**

### **January 2026**

All music programs will be held at North School in the gym.

In addition, during the second semester, all students in Kindergarten through 2nd grade will participate in Art as part of their regular schedule.

- ☐ The 100th day of school is quickly approaching, and students will enjoy a special visit from “Zero the Hero,” who will deliver donut holes to classrooms in celebration of this milestone.

#### **Upcoming Elementary Events:**

- ☐ January 19: LETRS In-person Unit 1 Training Day
- ☐ January 20-24: Winter SRSS Data Collection
- ☐ January 21: NAESP Region 1 Meeting (Lincoln)
- ☐ January 23: NCSA Legislative Committee Meeting (Lincoln)
- ☐ January 29: 100th Day of School
- ☐ January 29: NCSA Executive Board Meeting
- ☐ February 2: Full day teacher in-service
- ☐ February 5: First Grade Music Concert at North School
- ☐ February 8-12: NAESP NSLAC Trip (Washington D.C.)



# FALLS CITY

## SOUTH ELEMENTARY SCHOOL

1000 Fulton Street  
Falls City, NE 68355-3032  
402.245.4067  
fctigers.org

### South School Principal's Report January 2026

**LETRS Unit 1 Training:** Elementary staff (K-5) have been working diligently on completing LETRS (Language Essentials for Teachers of Reading and Spelling) online coursework. On January 19th, South School will host the Unit 1 in-person training. This unit covered the challenges of learning to read.

**NAEP Assessment:** The fourth grade students will be participating in the National Assessment of Educational Progress (NAEP) on January 27th. This assessment randomly selects students to take either a Reading or Math test. NAEP is the largest nationally representative and continuing assessment in America. The data is used to inform educational policies and track achievement trends in various subjects.

**Winter Assessments:** South School students completed the STAR and MAPs tests before break. Starting this week, students will be taking the Dibels test. Afterwards, teachers will be completing MOY Individualized Reading Improvement Plans (IRIPs). In addition, Reading Club is being organized to start towards the end of this month.

**Universal Protocol Training:** Select staff members have completed Universal Protocol training with Kara Coble through the ASD network. This training gives myself and staff more tools in responding to problem behaviors and strategies to avoid severe behaviors.

**Spelling Bee:** Six 5th grade students will participate in the Richardson County Spelling Bee on February 9th at 6:30 p.m. in the Middle School gym. These students will be selected in the next week or two by doing a spelling bee within the classroom.

Respectfully submitted,  
Brandon Gibson

#### Important Dates/Reminders:

Jan. 19 - LETRS Training at SS

Jan. 21 - Tiger Branch Bank open

Jan. 27 - NAEP Assessment (4th Grade)

Feb. 2 - PLC Day

Feb. 9 - Spelling Bee at MS gym (6:30 p.m.)

Feb. 19 - 3rd Grade Concert



Falls City Middle School  
School Board Report 01/12/26  
Meghan Robeson FCMS Principal/Curriculum Director

Falls City Middle School has entered the second semester with a continued focus on student growth and engagement. Our girls' basketball and boys' wrestling teams have officially begun practice, and we are excited to support our student-athletes as they prepare for competition.

Just prior to the end of the semester, students completed their middle-of-year MAPS testing. These assessments provide valuable insight into student progress and help guide instructional planning for the remainder of the year. As the Board is aware, improving ELA growth and proficiency continues to be a key priority for our secondary team. To recognize student effort and celebrate academic success, FCMS hosted a doughnut breakfast for students who demonstrated growth from the fall to winter ELA assessment or who scored On-Track or Proficient. This celebration served as a meaningful way to reinforce the importance of goal-setting, persistence, and academic achievement.

Looking ahead, staff are actively using assessment data to inform instruction. During our PLC day on January 19, the 6–12 ELA team will meet to unpack district-wide ELA data, identify instructional trends, and collaboratively plan strategies to address learning gaps throughout the remainder of the school year. These conversations will focus on aligning instructional practices, strengthening interventions, and ensuring consistency across grade levels.

The FCMS Scheduling Committee will wrap up its work in the coming weeks, and we are excited to have a schedule framework for the 2026–2027 school year that is aligned to district needs and informed by input from teachers across the building, including core content, elective, special education staff, and our school counselor. We appreciate the time and collaboration of staff who participated in this process and are looking forward to shifting our focus toward aligning instructional and grading practices.

Overall, this has been a strong start to the second semester, and we look forward to the continued growth and success of our FCMS students.



# FALLS CITY PUBLIC SCHOOLS

## **January School Board Meeting High School Principal's Report January 12th, 2026**

### **Continuous Improvement**

#### **Career Academy:**

- Students have currently registered for 143 SCC courses this semester.
  - We have some students still registering so this number will go up.

#### **Academic Improvement:**

- We will be serving in NDE's High School Design Cohort. This process is supported by Education Resource Strategies.
- Assembling a teacher committee to discuss our semester testing process moving forward.
- January 5th PLC day allowed for a good opportunity for staff and administration to reflect and have productive conversations about the remainder of the school year. We are looking forward to the January 19th PLC to continue that work.
- I have been appreciative of the workload of finding substitutes that Red Rover has taken off of my plate.
- The Spring NSCAS ACT test for our Juniors will be on April 7th.

#### **Student Activity Engagement:**

- B103 Quiz Bowl competition starts this week. 20 teams double elimination. Falls City will play Auburn on Tuesday 1/13.
- NSAA Football Scheduling- Priority play list was submitted on December 30th. The home and away varsity 9- game schedule will be released on Wednesday, February 11th. Officials to be hired upon release.
- In the process of selecting a HOBY representative from the sophomore class to represent Falls City at a leadership seminar this summer.



### Dr. Offner – January 12<sup>th</sup> , 2026 Board Report

1. Board committees
  - a. Negotiations –
  - b. Building and grounds update
    1. BVH – what do you want to do -
    2. Projects for the summer – paused for now, will revisit in the spring
2. Budget update
  - a. New tax priority will be the general fund – The Numbers we talked about at the Board Retreat are still holding
3. Staffing
  - a. New staff
    - i. Paras
    - ii. Upper Elementary
    - iii. Others?
4. Other
  - a. The Bus Drivers Handbook will be updated for the 2026 – 2027 school year
  - b. Review the code of conduct – We will be meeting on January 19<sup>th</sup> with school staff members, then getting community members
  - c. Had a request by HTRS and Mara Dungan – to have her work for them one day a week – I am good with this



# FALLS CITY

PUBLIC SCHOOLS

1415 Morton Street  
Falls City, NE 68355-0129  
402.245.2825  
[fctigers.org](http://fctigers.org)



## Business Operations

### Procurement Plan – School Food Authorities

The following procurement policy statement shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. This statement is meant to provide guidance to our personnel and vendors on acceptable and/or required procurement practices. Our goal is to fully implement all required and recommended procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the State Agency.

### **Procurement Policy**

The purchasing procedure to be followed shall be determined by the anticipated total annual expenditure on items related to the food service program:

- When the annual total for food service program related items is less than ~~\$250~~350,000 (simplified acquisition threshold) per procurement event or in aggregate purchases this organization will follow the informal simplified acquisition threshold procedures.
- When the annual total for food service program related items is greater than ~~\$250~~350,000 (simplified acquisition threshold) per year per procurement event or in aggregate purchases this organization will follow the Formal Competitive Solicitation Procedures.

### Micro-Purchase Procedures

Micro-Purchases may be used for single purchases under ~~\$10~~15,000 made with a vendor [2 CFR 200.320(a)].

Prices will be reviewed for reasonableness [2 CFR 200.320(a)].

Purchases will be spread equitably among all qualified sources [2 CFR 200.320(a)].

### Simplified Acquisition Threshold Procedures

For purchases made below the simplified acquisition threshold, simplified acquisition threshold procedures will be utilized to purchase necessary goods and services. When simplified acquisition threshold procedures are used, this organization will take the following steps:

1. Contact a reasonable number of qualified vendors.
2. Write specifications for goods and services.
3. Document each vendor's quoted price. (ex. log sheet)
3. Select the company that provides the lowest, most responsive, and responsible bid.
4. Document supplier who was awarded the quote.
5. Manage orders by confirming product and prices match quotes.

Formal Competitive Solicitation Procedures

For purchases made in excess of the simplified acquisition threshold, a Formal Competitive Solicitation will be conducted. When Formal Competitive Solicitation Procedures are used, this organization will take the following steps:

1. Prepare an Invitation for Bid (“IFB”) or Request for Proposal (“RFP”) document specifically addressing the items to be procured
  - a. Include detailed specifications
  - b. Ensure price will be most heavily weighted
2. Publicly announce and advertise the bid/proposal at least 21 calendar days prior to bid opening
  - a. Announcements will include the date, time and location in which bids will be opened
3. Determine the most responsive and responsible bid/proposal by using the selection criteria set forth in the bid/proposal document
  - a. Responsible bidders will be those whose bid/proposal conform to all of the terms, conditions and requirements of the IFB/RFP
  - b. Responsible bidders will be those who are capable of performing successfully under the terms and conditions of the contract.
4. Award the contract
  - a. To the most responsive and responsible bidder based on the criteria set forth in the IFB/RFP
  - b. At least two weeks before program operations begin
  - c. If a protest is received, it must be handled in accordance with 7 CFR 210.21
5. Retain all records pertaining to the formal competitive bid process for a period of five years plus the current year

(Note: If the simplified acquisition threshold established in the sponsor’s procurement policy statement is less than \$~~250~~350,000, the smaller bid threshold will govern.)

Procurement Summary

This organization incorporates the following elements into the Procurement Policy Statement, as required by 2 CFR 200 and 7 CFR parts 210, 3016 and 3019.

- A. Competition: We shall demonstrate our goods and services are procured in an openly competitive manner. Competition will not be unreasonably restricted. [7 CFR 210.21(c)(1)] [2 CFR Part 200.319(a)(1-7)]
- B. Comparability: We recognize for true competition to take place, we must maintain reasonable product specifications to adequately describe the products to be purchased and the volume of planned purchases based upon pre-planned menu cycles. [2 CFR 200.319(d)(2)]
- C. Documentation: We shall maintain for the current year and the preceding three years all significant materials that will serve to document our policies and procedures. [2 CFR 200.318(i)]

- D. Code of Conduct: This program shall be governed by the attached Code of Conduct and it shall apply to all personnel, employees, directors, agents, officers, volunteers or any person(s) acting in any capacity concerning the food service procurement program. [2 CFR 200.318(c)(1)]
- E. Contract Administration: Purchases shall be checked or verified by designated staff to assure that all goods and services are received and prices verified. All invoices and receipts shall be signed, dated, and maintained in the documentation file. [2 CFR Part 200.318(b)]
- G. General Requirements:
1. Small, minority, veteran-owned, and women's businesses enterprises and labor surplus firms are used when possible. [2 CFR 200.321]
  2. Ensure compliance with the Buy American Provision when purchasing food 7 CRF 210.21(d).
  3. A cost or price analysis in connection with every procurement action in excess of the simplified acquisition threshold including contract modifications. [2 CFR 200.324(a)]
  4. Documented Procurement Procedures and activities will be maintained. [2 CFR 200.318(a)]
- H. Duties of Food Service Supervisor:
1. Plan the goods or services needed for the school food service program for the school year based on planned menus through needs assessment, forecasting and budgeting.
  2. Develop written specifications for food/supplies needed. Include details such as descriptions and product requirements (e.g. packaging, weight, pack size, etc.) for needed goods or services.
  3. Compare product specifications among all vendors/contractors. Information for prices obtained from grocery stores, farmer's markets, etc.
  4. Make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service, and price.
  5. Place and confirm orders with vendors or make plans to purchase the required items.
  6. To make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service and price.
  7. To work with vendors on a fair and equal basis.
  8. To conduct an in-house procurement review once per year.

Date of Adoption: [Insert Date]

## Business Operations

### Procurement Plan – School Food Authorities

The following procurement policy statement shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. This statement is meant to provide guidance to our personnel and vendors on acceptable and/or required procurement practices. Our goal is to fully implement all required and recommended procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the State Agency.

### **Procurement Policy**

The purchasing procedure to be followed shall be determined by the anticipated total annual expenditure on items related to the food service program:

- When the annual total for food service program related items is less than \$350,000 (simplified acquisition threshold) per procurement event or in aggregate purchases this organization will follow the informal simplified acquisition threshold procedures.
- When the annual total for food service program related items is greater than \$350,000 (simplified acquisition threshold) per year per procurement event or in aggregate purchases this organization will follow the Formal Competitive Solicitation Procedures.

### Micro-Purchase Procedures

Micro-Purchases may be used for single purchases under \$15,000 made with a vendor [2 CFR 200.320(a)].

Prices will be reviewed for reasonableness [2 CFR 200.320(a)].

Purchases will be spread equitably among all qualified sources [2 CFR 200.320(a)].

### Simplified Acquisition Threshold Procedures

For purchases made below the simplified acquisition threshold, simplified acquisition threshold procedures will be utilized to purchase necessary goods and services. When simplified acquisition threshold procedures are used, this organization will take the following steps:

1. Contact a reasonable number of qualified vendors.
2. Write specifications for goods and services.
3. Document each vendor's quoted price. (ex. log sheet)
3. Select the company that provides the lowest, most responsive, and responsible bid.
4. Document supplier who was awarded the quote.
5. Manage orders by confirming product and prices match quotes.

Formal Competitive Solicitation Procedures

For purchases made in excess of the simplified acquisition threshold, a Formal Competitive Solicitation will be conducted. When Formal Competitive Solicitation Procedures are used, this organization will take the following steps:

1. Prepare an Invitation for Bid (“IFB”) or Request for Proposal (“RFP”) document specifically addressing the items to be procured
  - a. Include detailed specifications
  - b. Ensure price will be most heavily weighted
2. Publicly announce and advertise the bid/proposal at least 21 calendar days prior to bid opening
  - a. Announcements will include the date, time and location in which bids will be opened
3. Determine the most responsive and responsible bid/proposal by using the selection criteria set forth in the bid/proposal document
  - a. Responsible bidders will be those whose bid/proposal conform to all of the terms, conditions and requirements of the IFB/RFP
  - b. Responsible bidders will be those who are capable of performing successfully under the terms and conditions of the contract.
4. Award the contract
  - a. To the most responsive and responsible bidder based on the criteria set forth in the IFB/RFP
  - b. At least two weeks before program operations begin
  - c. If a protest is received, it must be handled in accordance with 7 CFR 210.21
5. Retain all records pertaining to the formal competitive bid process for a period of five years plus the current year

(Note: If the simplified acquisition threshold established in the sponsor’s procurement policy statement is less than \$350,000, the smaller bid threshold will govern.)

Procurement Summary

This organization incorporates the following elements into the Procurement Policy Statement, as required by 2 CFR 200 and 7 CFR parts 210, 3016 and 3019.

- A. Competition: We shall demonstrate our goods and services are procured in an openly competitive manner. Competition will not be unreasonably restricted. [7 CFR 210.21(c)(1)] [2 CFR Part 200.319(a)(1-7)]
- B. Comparability: We recognize for true competition to take place, we must maintain reasonable product specifications to adequately describe the products to be purchased and the volume of planned purchases based upon pre-planned menu cycles. [2 CFR 200.319(d)(2)]
- C. Documentation: We shall maintain for the current year and the preceding three years all significant materials that will serve to document our policies and procedures. [2 CFR 200.318(i)]

- D. Code of Conduct: This program shall be governed by the attached Code of Conduct and it shall apply to all personnel, employees, directors, agents, officers, volunteers or any person(s) acting in any capacity concerning the food service procurement program. [2 CFR 200.318(c)(1)]
- E. Contract Administration: Purchases shall be checked or verified by designated staff to assure that all goods and services are received and prices verified. All invoices and receipts shall be signed, dated, and maintained in the documentation file. [2 CFR Part 200.318(b)]
- G. General Requirements:
1. Small, minority, veteran-owned, and women's businesses enterprises and labor surplus firms are used when possible. [2 CFR 200.321]
  2. Ensure compliance with the Buy American Provision when purchasing food 7 CRF 210.21(d).
  3. A cost or price analysis in connection with every procurement action in excess of the simplified acquisition threshold including contract modifications. [2 CFR 200.324(a)]
  4. Documented Procurement Procedures and activities will be maintained. [2 CFR 200.318(a)]
- H. Duties of Food Service Supervisor:
1. Plan the goods or services needed for the school food service program for the school year based on planned menus through needs assessment, forecasting and budgeting.
  2. Develop written specifications for food/supplies needed. Include details such as descriptions and product requirements (e.g. packaging, weight, pack size, etc.) for needed goods or services.
  3. Compare product specifications among all vendors/contractors. Information for prices obtained from grocery stores, farmer's markets, etc.
  4. Make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service, and price.
  5. Place and confirm orders with vendors or make plans to purchase the required items.
  6. To make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service and price.
  7. To work with vendors on a fair and equal basis.
  8. To conduct an in-house procurement review once per year.

Date of Adoption: [Insert Date]

Business OperationsInternal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- 1) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and align these internal controls consistent with the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- 2) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- 3) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- 4) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- 5) Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as “sensitive” or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

Management requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until the District disposes of such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two (2) years;
- 3) Implement a control system to ensure safeguards for preventing property loss, damage, or theft;
- 4) Implement adequate maintenance procedures for the equipment; and
- 5) Implement sales and disposition procedures for the equipment to ensure the highest possible return.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under \$15,000);
- 2) A procedure for simplified acquisition thresholds (between \$15,000 to \$350,000);
- 3) A procedure for sealed bids (over \$350,000);
- 4) A procedure for competitive proposals (with an explanation for why sealed bids were not accepted if over \$350,000); and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Policies 3130 & 3131.

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

- 1) An assurance that minority business enterprises and labor surplus area firms are used, when possible;
- 2) An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
- 3) A Suspension and Debarment clause;
- 4) A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;
- 5) A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
- 8) A provision addressing the District's conflict of interest policies; and
- 9) A requirement that the contractor maintains records related to the contracted work.

Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

Federal Interest Reporting: The District will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Legal Reference: 2 CFR §§ 200.310-200.313.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three (3) years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient, or as otherwise specified by the federal award or federal law.

For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.334 & 34 C.F.R. § 81.31.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the vendor. The District will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare reports required by general and program-specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) Maintaining records and documentation that sufficiently identify the amount, source, and expenditure of funds for federally funded activities;
- 4) Ensuring effective controls over accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

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 District's cost sharing or matching, when such contributions meet all of the following criteria:

- 1) Are verifiable from the District'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 the applicable Cost Principles requirements;
- 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 the law or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both federal and non-federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally assisted, and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of “prevailing wages” to those who work on the job site, as well as the contractor bonding requirements.

Legal Reference: 40 U.S.C. § 3141, et seq; 2 C.F.R. § 200.326.

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- 1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- 2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- 3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- 4) Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- 5) When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency.
- 6) If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.

- 7) Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A “conflict of interest” includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with the District’s Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. § 200, et seq.

Date of Adoption: [Insert Date]

Business OperationsInternal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- 1) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and align these internal controls consistent with the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- 2) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- 3) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- 4) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- 5) Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as “sensitive” or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

Management requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until the District disposes of such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two (2) years;
- 3) Implement a control system to ensure safeguards for preventing property loss, damage, or theft;
- 4) Implement adequate maintenance procedures for the equipment; and
- 5) Implement sales and disposition procedures for the equipment to ensure the highest possible return.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under ~~\$4015~~\$15,000);
- 2) A procedure for simplified acquisition thresholds (between ~~\$4015~~\$15,000 to ~~\$250350~~\$350,000);
- 3) A procedure for sealed bids (over ~~\$250350~~\$350,000);
- 4) A procedure for competitive proposals (with an explanation for why sealed bids were not accepted if over ~~\$250350~~\$350,000); and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Policies 3130 & 3131.

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

- 1) An assurance that minority business enterprises and labor surplus area firms are used, when possible;
- 2) An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
- 3) A Suspension and Debarment clause;
- 4) A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;
- 5) A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
- 8) A provision addressing the District's conflict of interest policies; and
- 9) A requirement that the contractor maintains records related to the contracted work.

Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

Federal Interest Reporting: The District will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Legal Reference: 2 CFR §§ 200.310-200.313.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three (3) years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient, or as otherwise specified by the federal award or federal law.

For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.334 & 34 C.F.R. § 81.31.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the vendor. The District will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare reports required by general and program-specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) Maintaining records and documentation that sufficiently identify the amount, source, and expenditure of funds for federally funded activities;
- 4) Ensuring effective controls over accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

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 District's cost sharing or matching, when such contributions meet all of the following criteria:

- 1) Are verifiable from the District'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 the applicable Cost Principles requirements;
- 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 the law or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both federal and non-federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally assisted, and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of “prevailing wages” to those who work on the job site, as well as the contractor bonding requirements.

Legal Reference: 40 U.S.C. § 3141, et seq; 2 C.F.R. § 200.326.

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- 1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- 2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- 3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- 4) Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- 5) When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency.
- 6) If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.

- 7) Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A “conflict of interest” includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with the District’s Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. § 200, et seq.

Date of Adoption: [Insert Date]

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Edwin C. Perry (1931-2012)

## MEMORANDUM

Dr. Offner and Members of the Falls City Public Schools Board of Education:

I look forward to working with you through your Policy Review process. In order to help the Board with a more manageable timeframe in reviewing your new policies, I have proposed the following timeline to review Sections by month:

| Month          | Section          |
|----------------|------------------|
| February 2026  | 2000             |
| March 2026     | 6000             |
| April 2026     | 4000             |
| May 2026       | 4000 (continued) |
| June 2026      | 5000             |
| July 2026      | 5000 (continued) |
| August 2026    | 3000             |
| September 2026 | 8000             |
| October 2026   | 7000             |
| November 2026  | 9000             |
| December 2026  | 1000             |

In my experience, this timeline is reasonable and manageable to ensure that we are not rushing through this process, while ensuring that all new policies will be adopted in a reasonably prompt manner.

After you have a chance to review this timeframe, please let me know what you think.

## Falls City Public Schools

A one-year agreement for the 2026 – 2027 school year.

1. It has been agreed upon to place the yearly stipend for a K-5 Tutoring Support Supervisor in the Staff Handbook at the rate of \$2,000. Additionally, to support the K-5 reading program, up to 30 tutors may be utilized at the rate of \$330 per tutor per semester beginning the 2025–2026 school year. Each tutoring session will be 45 minutes in length for up to 10 sessions per semester. This item will be included in the staff handbook and not finalized in the teacher contract.
2. It has been agreed upon to increase the base salary by \$800 for the 2026–2027 school year, resulting in a new base salary of \$42,050 for that year.
3. It has been agreed upon to add one additional vertical step to the MA + 36 (Step 17) salary schedule with the same .04 increase as shown on Appendix A-2. Additionally, the column labeled Second Masters on Appendix A will be eliminated, as it is a duplicate of MA+27.
4. It has been agreed upon to remove the head teacher position for the 2026–2027 school year. The district will develop a clearer structure regarding administrative coverage in the absence of a principal.

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Head Negotiator

Falls City Education Association

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President

Falls City Education Association

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Head Negotiator

Falls City Board of Education

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President

Falls City Board of Education