

79-575. Secretary; disbursements; how made.

The secretary of a school district shall draw and sign all orders upon the treasurer for all money to be disbursed by the district and all warrants upon the county treasurer for money raised for district purposes or apportioned to the district by the county treasurer and shall present the same to the president to be countersigned. No warrant, check, or other instrument drawn upon bank depository funds of the district shall be issued until so countersigned. No warrant, check, or other instrument drawn upon bank depository funds of the district shall be countersigned by the president until the amount for which it is drawn is written upon its face. Facsimile signatures of board members may be used, and a person or persons delegated by the board may sign and validate all warrants, checks, and other instruments drawn upon bank depository funds of the district.

Source: Laws 1881, c. 78, subdivision IV, § 16, p. 350; Laws 1883, c. 72, § 8, p. 292; R.S.1913, § 6778; C.S.1922, § 6319; C.S.1929, § 79-416; R.S.1943, § 79-418; Laws 1949, c. 256, § 89, p. 722; Laws 1955, c. 315, § 6, p. 976; Laws 1980, LB 734, § 1; R.S.1943, (1994), § 79-450; Laws 1996, LB 900, § 328; Laws 1999, LB 272, § 77; Laws 2009, LB392, § 9.

Annotations

District warrants do not possess qualities of negotiable instruments. *State ex rel. Brandeis & Sons v. Melcher*, 87 Neb. 359, 127 N.W. 241 (1910).

Mandamus will lie to compel moderator to sign orders. *Montgomery v. State ex rel. Thompson*, 35 Neb. 655, 53 N.W. 568 (1892).

Endorsee takes subject to equities. *School Dist. No. 2 of Dixon County v. Stough*, 4 Neb. 357 (1876).

Demand on treasurer should be accompanied by proper order. *State ex rel. McMillan v. Hodge*, 4 Neb. 265 (1876).

Not Filing a Information Return is Getting More Expense

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Late last month Congress passed the Trade Preferences Extension Act of 2015 to continue the fast track of trade negotiations (TPA, etc.). However, to pay for part of the Act's provisions, the Act increased the penalties for not filing information returns (Form 1099) and the increase can be substantial in the case of multiple non-filed forms. These new penalties applies for filings after 2015.

The old law required a \$100 penalty per form that was not filed (payable each for the IRS and the Taxpayer form). The new law increased this penalty to \$250 per non-filed form.

If the filing was corrected within 30 subjected the filer to a \$30 penalty; it is now \$50. If it was corrected by August 1, the old penalty was \$60, the new penalty is \$100.

If the non-reporting is considered to be intentional by the IRS, the penalty jumps from \$250 to \$500.

As you can see, the penalties from non-filing of Form 1099s and other information returns can get very costly. If you do not file 10 form 1099s, the total penalties can easily exceed \$5,000 depending on the situation.

Most accounting software has a built-in Form 1099 reporting, therefore, this should not be a costly endeavor for most farmers, but make sure to get the required information from your vendors to properly file the forms. Simply filing a form 1099 with missing required information also subjects you to possible penalties.

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13-610. Purchasing card program; authorized; requirements; governing body; duties.

(1) A political subdivision, through its governing body, may create its own purchasing card program. The governing body shall determine the type of purchasing card or cards utilized in the purchasing card program and shall approve or disapprove those persons who will be assigned a purchasing card. Under the direction of its governing body, any political subdivision may contract with one or more financial institutions, card-issuing banks, credit card companies, charge card companies, debit card companies, or third-party merchant banks capable of operating the purchasing card program on behalf of the political subdivision. Expenses associated with the political subdivision's purchasing card program shall be considered, for purposes of this section, as an administrative or operational expense.

(2) Any political subdivision may utilize its purchasing card program for the purchase of goods and services for and on behalf of the political subdivision.

(3) Vendors accepting a political subdivision's purchasing card shall obtain authorization for all transactions. Authorization shall be from the financial institution, card-issuing bank, credit card company, charge card company, debit card company, or third-party merchant bank contracted to provide such service to the political subdivision. Each transaction shall be authorized in accordance with the instructions provided by the political subdivision.

(4) An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision.

(5) Upon the termination or suspension of employment of an individual using a purchasing card, such individual's purchasing card account shall be immediately closed and he or she shall return the purchasing card to the political subdivision.

(6) No officer or employee of a political subdivision shall use a political subdivision purchasing card for any unauthorized use as determined by the governing body.

Source: Laws 1999, LB 113, § 2.

13-2203. Additional expenditures; governing body; powers; procedures.

In addition to other expenditures authorized by law, each governing body may approve:

(1)(a) The expenditure of public funds for the payment or reimbursement of actual and necessary expenses incurred by elected and appointed officials, employees, or volunteers at educational workshops, conferences, training programs, official functions, hearings, or meetings, whether incurred within or outside the boundaries of the local government, if the governing body gave prior approval for participation or attendance at the event and for payment or reimbursement either by the formal adoption of a uniform policy or by a formal vote of the governing body. Authorized expenses may include:

(i) Registration costs, tuition costs, fees, or charges;

(ii) Mileage at the rate allowed by section 81-1176 or actual travel expense if travel is authorized by commercial or charter means; and

(iii) Meals and lodging at a rate not exceeding the applicable federal rate unless a fully itemized claim is submitted substantiating the costs actually incurred in excess of such rate and such additional expenses are expressly approved by the governing body; and

(b) Authorized expenditures shall not include expenditures for meals of paid members of a governing body provided while such members are attending a public meeting of the governing body unless such meeting is a joint public meeting with one or more other governing bodies;

(2) The expenditure of public funds for:

☒ (a) Nonalcoholic beverages provided to individuals attending public meetings of the governing body; and

☒ (b) Nonalcoholic beverages and meals:

(i) Provided for any individuals while performing or immediately after performing relief, assistance, or support activities in emergency situations, including, but not limited to, tornado, severe storm, fire, or accident;

(ii) Provided for any volunteers during or immediately following their participation in any activity approved by the governing body, including, but not limited to, mowing parks, picking up litter, removing graffiti, or snow removal; or

☒ (iii) Provided at one recognition dinner each year held for elected and appointed officials, employees, or volunteers of the local government. The maximum cost per person for such dinner shall be established by formal action of the governing body, but shall not exceed twenty-five dollars. An annual recognition dinner may be held separately for employees of each department or separately for volunteers, or any of them in combination, if authorized by the governing body; and

(3) The expenditure of public funds for plaques, certificates of achievement, or items of value awarded to elected or appointed officials, employees, or volunteers, including persons serving on local government boards or commissions. Before making any such expenditure, the governing body shall, by official action after a public hearing, establish a uniform policy which sets a dollar limit on the value of any plaque, certificate of achievement, or item of value to be awarded. Such policy, following its initial adoption, shall not be amended or altered more than once in any twelve-month period.

73-106. School district; construction, remodeling, or repair of building; advertise for bids; applicability.

(1) Whenever any public school district in the state expends public funds for the construction, remodeling, or repair of any school-owned building or for site improvements, other than those expenditures authorized by section 81-829.51 for emergency expenditures or section 79-10,104 for facilities which are not to be owned by the district following their completion, the school board or its representative shall advertise for bids in the regular manner established by the board and accept or reject bids pursuant to section 73-101.

(2) This section does not apply to any construction, remodeling, or repair of any school-owned building or site improvements in which the contemplated expenditure for the complete project does not exceed one hundred thousand dollars. The State Board of Education shall adjust the dollar amount in this subsection every fifth year. The first such adjustment after August 30, 2015, shall be effective on July 1, 2020. The adjusted amount shall be equal to the then current amount adjusted by the cumulative percentage change in the Consumer Price Index for All Urban Consumers published by the Federal Bureau of Labor Statistics for the five-year period preceding the adjustment date. The amount shall be rounded to the next highest one-thousand-dollar amount.

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(3) This section does not apply to the acquisition of existing buildings, purchase of new sites, or site expansions by the school district.

Source: Laws 1979, LB 130, § 1; Laws 1981, LB 218, § 2; Laws 1996, LB 900, § 1061; Laws 2001, LB 420, § 34; Laws 2015, LB283, § 2. Laws 2015, LB431, § 1.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB283, section 2, with LB431, section 1, to reflect all amendments. **Note:** Changes made by LB283 became effective May 27, 2015. Changes made by LB431 became effective August 30, 2015.

73-106. School district; construction, remodeling, or repair of building; advertise for bids; exception.

Whenever any public school district in the state expends public funds for the construction, remodeling, or repair of any school-owned building or for site improvements, other than those expenditures authorized by section 79-10,104 for facilities which are not to be owned by the district following their completion, the school board or its representative shall advertise for bids in the regular manner established by the board and accept or reject bids pursuant to section 73-101, except that nothing in this section applies to such construction, remodeling, repair, or site improvements when the contemplated expenditure for the complete project does not exceed forty thousand dollars. This section does not apply to the acquisition of existing buildings, purchase of new sites, or site expansions by the school district.

Source: Laws 1979, LB 130, § 1; Laws 1981, LB 218, § 2; Laws 1996, LB 900, § 1061; Laws 2001, LB 420, § 34.