Board of Education
Monday, June 19, 2023 8:00 PM

High School Media Center
740 Sherman Ave
Grant, Nebraska 69140

Agenda

1. Call to Order
   1.1. Pledge of Allegiance
   1.2. Reminder to public of Open Meetings Law
   1.3. Roll Call
   1.4. Verification of Notice of Meeting
   1.5. Approval of Agenda
2. Consent Agenda
   2.1. Approve the 1 May and 15 May Board Minutes.
   2.2. Approve all other Bills and Payroll
3. Reports
   3.1. Principal
      3.1.1. ReVision Grant Award
   3.2. Activities Director
   3.3. Assessment Coordinator
   3.4. Curriculum Coordinator
   3.5. Technology Director
   3.6. Superintendent
      3.6.1. ESSER III Funds & Return to Learn Plan-COVID.
      3.6.2. Facilities and Transportation
      3.6.3. Staffing
      3.6.4. Update regarding conversation with KSB and Student Activity Participation Policy
      3.6.5. Review legislation impacting school district budgeting processes.
   3.7. NASB Update/Report
4. Public Comment
5. Discussion Items/Action Items
   5.1. Approve the 2023-2024 teaching contract of Jill Bauerle.
   5.2. Hearing on Policy #5018 (Parental Involvement Policy)
      5.2.1. The board will receive public comment on the Parental Involvement Policy at this time
      5.2.2. Approve revised policy or reaffirm policy 5018 as written.
   5.3. Review, discuss, and take all necessary action of the Triennial Review of Policy 5052 (Wellness) and revisions to the policy.
   5.4. Review and discuss the following annual policies: #5001 (Attendance & Excessive Absenteeism); #5054 (Bullying); #5057 (Parental Involvement).
      A) Public Comment
   5.5. Review, discuss, and take all necessary action to approve the required 2023 changes/revisions to Board of Education Policies: #3001 (Budget & Property Tax Request), 3003.1 (Bidding For Construction-Federal Funds) #3004.1 (Fiscal

Management For Purchasing - Federal Funds), #3033 (Textbook Lending Private Schools), #3036 (Purchasing Credit Card Program), #5062 moved to #3059 (Audio - Video Recording-), #4003 (Drug Policy Drivers), #4045 (Milk Expression), #4059 (Behavioral Mental Health Training), #5003 (Admission of Part-Time Students) #5004 (Option Enrollment), #5035 (Student Discipline), #5064 (Supplement, Not Supplant).

5.6. Review and discuss the first readings of Board of Education policies and/or policy revisions to #5045 (Student Fees Policy), #5062 (Lice & Nits), #6004 (Curriculum Development), #6038 (Artificial Intelligence).

5.7. Appoint Board Member, Dr. Tori Gengenbach, to the Facilities & Grounds Committee and Negotiations Committee.

5.8. Take all necessary action to appoint Superintendent Mark Jolliffe to be the District's representative for all local, state, and federal programs starting July 1, 2023.

5.9. Consider and take all necessary action to remove Phillip Picquet as an authorized signer of the Lunch Fund at Adams Bank and give Signature Card signing approval to the new superintendent, Mark Jolliffe, starting July 1, 2023.

5.10. Consider and take all necessary action to approve the removal of Phillip Picquet, Ben Jones, and Dean Friedel as authorized signers for the Activity Fund at Sandhills State Bank, and authorize new administrators, Mark Jolliffe and Dalton Pettera, as authorized signers and signature card signers for the Activity Fund at Sandhills State Bank starting July 1, 2023.

5.11. Consider and take all necessary action to approve the removal of Phillip Picquet and Ben Jones as authorized signers for the Transaction Cash Account at Sandhills Bank, and authorize new administrators, Mark Jolliffe and Dalton Pettera, as authorized signers and signature card signers for the Transaction Cash Account with Sandhills State Bank starting July 1, 2023.

5.12. Consider and take all necessary action to remove Phillip Picquet as an authorized card signer for the safety deposit box at Pinnacle Bank and authorize Mark Jolliffe as a Signature Card signer, starting July 1, 2023.

6. Board Committee Reports
7. Executive Session
8. Adjournment

PERKINS COUNTY SCHOOLS
BOARD OF EDUCATION WORK SESSION
Monday, May 1, 2023

This work session of the Perkins County Schools Board of Education was called to order in the Junior High/High School Media Center on Monday, May 1, 2023, at 7:00 p.m. by President Chris Fryzek. The following board members answered roll call: Chris Fryzek, Cameron Sis, Holly Cornelius, Val Foster, and Jayson Bishop. The Pledge of Allegiance was recited, notation of the posted Open Meetings Law was made, and Jayson Bishop and Holly Cornelius verified they had seen the published notice of the meeting.

1.5. Approve Agenda
This motion to approve the agenda as presented, made by Jayson Bishop and seconded by Holly Cornelius, passed by majority vote.
Yea: 5, Nay: 0

2. Consent agenda

2.1 Approve the teaching contract of Angela Gloy. This motion to approve the teaching contract Angela Gloy, made by Holly Cornelius and seconded by Cameron Sis passed by roll call vote. Holly Cornelius: Yea, Val Foster: Yea, Chris Fryzek: Yea, Cameron Sis: Yea, Jayson Bishop: Yea
Yea: 5, Nay: 0

2.2 Approve new teacher contracts for the 2023-2024 school year
None presented at this time

2.3 Consider, discuss, and take all necessary action to review applications and fill the PCS Board of Education vacancy. The following RESOLUTION was passed and adopted:
BE IT RESOLVED by the Board of Education of this school district, pursuant to Neb. Rev. Stat. 32-570, that Victoria Gengenbach shall be appointed as a member of the Board of Education to temporarily fill the position vacated by the resignation of Angela Gloy from the Board of Education; said appointment to be effective from the date of appointment through the remainder of the unexpired term.
The above Resolution having been read in its entirety, member Jayson Bishop moved for its passage and adoption. Member Cameron Sis seconded the same. After discussion and roll call vote, a vote was taken: The following members voted in favor of passage and adoption of said Resolution: Val Foster, Chris Fryzek, Cameron Sis, Jayson Bishop, Holly Cornelius.
Yea: 5, Nay: 0

3. Adjournment
This motion to adjourn the meeting at 7:44 p.m., made by Jayson Bishop and seconded by Cameron Sis, passed by majority vote.
Yea: 5, Nay: 0

Next regular meeting: Monday, May 15, 2023 in the Junior High/High School Media Center, 7:00 p.m.

PERKINS COUNTY SCHOOLS
BOARD OF EDUCATION REGULAR MEETING
Monday, May 15, 2023

The regular monthly meeting of the Perkins County Schools Board of Education was called to order in the Junior High/High School Media Center on Monday, May 15, 2023, at 7:00 p.m. by President Chris Fryzek. The following board members answered roll call: Chris Fryzek, Cameron Sis, Holly Cornelius, Victoria Gengenbach, Val Foster, and Jayson Bishop. The Pledge of Allegiance was recited, notation of the posted Open Meetings Law was made, and Jayson Bishop and Holly Cornelius verified they had seen the published notice of the meeting.

1.3 Oath of Office/Acknowledgement of New Board Member – Dr.Victoria Gengenbach

1.6 Approve Agenda
This motion to approve the agenda as presented, made by Jayson Bishop and seconded by Holly Cornelius, passed by majority vote.
Yea: 6, Nay: 0

2. Consent agenda
2.1 Consider approving the April 17, 2023 Board of Education meeting minutes. This motion to approve the March 20, 2023 Board of Education meeting minutes, made by Holly Cornelius and seconded by Cameron Sis passed by roll call vote. Holly Cornelius: Yea, Val Foster: Yea, Chris Fryzek: Yea, Cameron Sis: Yea, Jayson Bishop: Yea, Victoria Gengenbach: Yea.
Yea: 6, Nay: 0
2.2 Approval of bills and payroll
This motion to pay General Fund claims of $592,789.46 (Payroll $231,272.85; Bills $361,516.61), Lunch Fund claims of $29,800.41 (Payroll $7,829.63; Bills $21,970.78), made by Jayson Bishop and seconded by Cameron Sis, passed by roll call vote. Val Foster: Yea, Chris Fryzek: Yea, Cameron Sis: Yea, Jayson Bishop: Yea, Victoria Gengenbach: Yea, Holly Cornelius: Yea.
Yea: 6, Nay: 0

3. Reports
3.1 Principal
3.2 Activities Director
3.3 Curriculum Coordinator
3.4 Assessment & TeamMates Coordinator
3.5 Technology Director
3.6 Superintendent
3.6.1 Legislative Update – LB 705
3.6.2 Staffing Update
3.6.3 Transition with new administrative team.
3.7 NASB and Legislative Update/Reports

4. Public Comment – none

5. Discussion/Action Items

5.1 Discuss, consider, and take all necessary action to declare 42 student chairs, a salad bar buffet, three Brother electric typewriters, and one chalkboard, excess property, and give authority to the superintendent to sell or dispose of.
This motion to declare 42 student chairs, a salad bar buffet, three Brother electric typewriters, and one chalkboard, excess property, and give authority to the superintendent to sell or dispose of, made by Jayson Bishop and seconded by Holly Cornelius, passed by roll call vote. Jayson Bishop: Yea, Holly Cornelius: Yea, Val Foster: Yea, Chris Fryzek: Yea, Victoria Gengenbach: Yea, Cameron Sis: Yea
Yea: 6, Nay: 0

5.2 Accept staff resignation(s).
None

5.3 Approve new teacher contracts for the 2023-2024 school year.
This motion to accept the teaching contract of Rhea Self for the 2023-2024 school year, made by Holly Cornelius, and seconded by Val Foster, passed by roll call vote. Holly Cornelius: Yea, Val Foster: Yea, Chris Fryzek: Yea, Victoria Gengenbach: Yea, Cameron Sis: Yea, Jayson Bishop: Yea.
Yea: 6, Nay: 0

5.4 Discuss, consider, and take all necessary action to approve classified staff hourly pay increases of .30% to 3.25% for individual classified employees as determined by the superintendent.
This motion to approve classified staff hourly pay increases of .30% to 3.25% for individual classified employees as determined by the superintendent made by Val Foster and seconded by Holly Cornelius, passed by roll call vote. Val Foster: Yea, Chris Fryzek: Yea, Victoria Gengenbach: Yea, Cameron Sis: Yea, Jayson Bishop: Yea, Holly Cornelius: Yea
Yea: 6, Nay: 0

5.5 Review, consider, and take all necessary action to approve food service program prices for the 2023-2024 school year as follows: Elementary breakfast $2.10; Elementary Lunch $3.40; Jr/Sr High Breakfast $2.10; Jr/Sr High Lunch $3.90; Adult Breakfast $2.55; Adult Lunch $4.40; Extra milk $.80; K-12 Extra Entrée $1.60. This motion to approve food service program prices for the 2023-2024 school year as follows: Elementary breakfast $2.10; Elementary Lunch $3.40; Jr/Sr High Breakfast $2.10; Jr/Sr High Lunch $3.90; Adult Breakfast $2.55; Adult Lunch $4.40; Extra milk $.80; K-12 Extra Entrée $1.60 made by Victoria Gengenbach and seconded by Holly Cornelius, passed by roll call vote. Chris Fryzek: Yea, Victoria Gengenbach: Yea, Cameron Sis: Yea, Jayson Bishop: Yea, Holly Cornelius: Yea, Val Foster: Yea.
Yea: 6, Nay:0

6. Board Committee Reports

7. Adjournment

This motion to adjourn the meeting at 8:13 p.m., made by Jayson Bishop and seconded by Cameron Sis, passed by majority vote.
Yea: 6, Nay: 0

Next regular meeting: Monday, June 19, 2023 in the Junior High/High School Media Center, 7:00 p.m.

Bank Statement Reconciliation

Check Number	Vendor Name	Check Date	Check Amount

Period from 05/01/2023 through 05/31/2023 **Description: May 2023**

Cleared Checks

014095	Gothenburg High School	03/21/2023	330.00
014122	Thad McDermott	04/11/2023	200.00
014134	Chase County High School	04/17/2023	150.00
014138	Hershey High School	04/18/2023	150.00
014140	Creek Valley High School	04/21/2023	110.00
014141	Ethan Sihm	04/21/2023	20.00
014142	Brock Tines	04/21/2023	50.00
014143	Colson Uehling	04/21/2023	30.00
014146	Creek Valley High School	04/24/2023	40.00
014147	Hitchcock County Schools	04/24/2023	50.00
014148	Kimball Public Schools	04/24/2023	50.00
014150	Perkins County Staff Morale	04/25/2023	85.00
014151	Rivers Edge Golf Club	04/25/2023	644.85
014152	Stadium Sports	04/25/2023	1,529.10
014153	American Legion Auxiliary	04/25/2023	470.00
014155	Dollamur	04/26/2023	189.99
014156	West Holt Schools	04/28/2023	64.00
014157	Dundy County High School	05/02/2023	150.00
014158	Hatch's Super Foods	05/02/2023	502.10
014159	McCook High School	05/02/2023	80.00
014160	Adams Bank	05/05/2023	270.00
014161	Urban Air Denver	05/05/2023	535.81
014162	Sutherland High School	05/05/2023	150.00
014163	Impact Applications Inc	05/08/2023	730.00
014165	The Leadership Center	05/09/2023	920.00
014166	Barefoot	05/10/2023	461.00
014167	Brooke Lee	05/10/2023	114.24
014168	Nebraska FFA Association	05/10/2023	1,200.00
014169	Oriental Trading	05/10/2023	132.80
014170	Adams Bank	05/15/2023	910.00
014171	Amazon	05/15/2023	546.67
014172	Katie Arndt Photography	05/15/2023	25.00
014173	Kansas City Audio-Visual	05/15/2023	5,451.13
014174	Nebraska School Activities Association	05/15/2023	627.00
014175	Perkins County Booster Club	05/15/2023	917.35
014176	Superior Sanitation	05/16/2023	600.00
014177	Stadium Sports	05/16/2023	1,378.40
014178	Payment Remittance Center	05/16/2023	3,510.97
014179	Lake Maloney Golf Course	05/19/2023	154.00
014180	Adams Bank	05/19/2023	150.00
014183	Adams Bank	05/22/2023	420.00
014185	Jon Forney	05/22/2023	250.00
014186	Blume Flower Design Studio	05/23/2023	695.00
		Cleared Check Total:	**25,044.41**

Bank Statement Reconciliation

Check Number	Vendor Name	Check Date	Check Amount
Outstanding Checks			
013010	Jessica Gemkow	04/26/2021	500.00
014102	Shawn Cole	03/31/2023	35.00
014139	Chase County High School	04/21/2023	80.00
014164	Dayami Ruiz	05/08/2023	500.00
014181	Cash-Wa Distributing	05/19/2023	1,023.74
014182	Sleuth Escape Room	05/19/2023	200.00
014184	Kim Elder	05/22/2023	244.00
014187	Grant Packing	05/25/2023	139.72
		Outstanding Check Total:	**2,722.46**
Voided Checks			
013986	Eric McCormick	05/01/2023	-65.00
013987	Riley Schilep	05/01/2023	-65.00
013988	Bailey Schrotberger	05/01/2023	-65.00
014089	Pinnacle Bank	05/01/2023	-850.40
014090	Something Borrowed Wedding & Events	05/01/2023	-70.68
014110	LJ Music/Audio	05/01/2023	-300.00
		Voided Check Total:	**-1,416.08**

Bank Statement Reconciliation Summary

1.	**Statement Balance**	**240,740.18**
2.	**- Outstanding Checks**	**2,722.46**
3.	**+ Outstanding Receipts**	**0.00**
4.	**Total**	**238,017.72**
5.	**+ Investments**	**0.00**
6.	**Book Balance**	**238,017.72**

Receipt Journal

Receipt Number / Line	Receipt Date / Activity	Description / Name	Received From	Total Amount	Sales Tax	Amount Less Tax
Journal Number: 324		**May 2023**		**Posted: 06/05/2023 11:35:36 AM**		
000000	**05/01/2023**	**plant sales**	**Patrons**			
1	3005	FFA		1244.00	0.00	1244.00
			Receipt Totals:	**1244.00**	**0.00**	**1244.00**
000000	**05/01/2023**	**reimbursement**	**PCYDC**			
1	6006	Miscellaneous		1000.00	0.00	1000.00
			Receipt Totals:	**1000.00**	**0.00**	**1000.00**
000000	**05/01/2023**	**Hired hand auction**	**Patron**			
1	3005	FFA		700.00	0.00	700.00
			Receipt Totals:	**700.00**	**0.00**	**700.00**
000000	**05/02/2023**	**timing system reimb.**	**Schools**			
1	4018	Technology/Software		600.00	0.00	600.00
			Receipt Totals:	**600.00**	**0.00**	**600.00**
000000	**05/05/2023**	**Ag Day donations**	**Businesses**			
1	3005	FFA		350.00	0.00	350.00
			Receipt Totals:	**350.00**	**0.00**	**350.00**
000000	**05/05/2023**	**laptop fine**	**Student**			
1	6080	Laptop		100.00	0.00	100.00
			Receipt Totals:	**100.00**	**0.00**	**100.00**
000000	**05/08/2023**	**plant sales**	**Patrons**			
1	3005	FFA		2247.00	0.00	2247.00
			Receipt Totals:	**2247.00**	**0.00**	**2247.00**
000000	**05/08/2023**	**timing system reimb.**	**School**			
1	4018	Technology/Software		300.00	0.00	300.00
			Receipt Totals:	**300.00**	**0.00**	**300.00**
000000	**05/09/2023**	**lost library book**	**Student**			
1	5003	Library-HS		10.00	0.00	10.00
			Receipt Totals:	**10.00**	**0.00**	**10.00**
000000	**05/09/2023**	**yearbooks**	**Students**			
1	5017	Annual		120.00	0.00	120.00
			Receipt Totals:	**120.00**	**0.00**	**120.00**
000000	**05/09/2023**	**donation**	**NE Community**			
1	6006	Miscellaneous		1500.00	0.00	1500.00
			Receipt Totals:	**1500.00**	**0.00**	**1500.00**
000000	**05/10/2023**	**donation**	**Box Tops**			
1	6050	Box Tops-Title I		7.20	0.00	7.20

Receipt Journal

Receipt Number / Line	Receipt Date / Activity	Description / Name	Received From	Total Amount	Sales Tax	Amount Less Tax
			Receipt Totals:	**7.20**	**0.00**	**7.20**
000000	**05/10/2023**	**donation**	**Perkins County**			
1	6006	Miscellaneous		215.00	0.00	215.00
2	6006	Miscellaneous		190.00	0.00	190.00
3	4018	Technology/Software		4900.00	0.00	4900.00
4	4018	Technology/Software		1600.00	0.00	1600.00
5	4019	Athletic Equipment		1074.00	0.00	1074.00
6	4019	Athletic Equipment		500.00	0.00	500.00
			Receipt Totals:	**8479.00**	**0.00**	**8479.00**
000000	**05/10/2023**	**graduation flowers**	**Seniors**			
1	1024	Class of 2023 Seniors		440.00	0.00	440.00
			Receipt Totals:	**440.00**	**0.00**	**440.00**
000000	**05/12/2023**	**plant sales**	**Patrons**			
1	3005	FFA		2397.00	0.00	2397.00
			Receipt Totals:	**2397.00**	**0.00**	**2397.00**
000000	**05/12/2023**	**yearbook**	**Patron**			
1	5017	Annual		40.00	0.00	40.00
			Receipt Totals:	**40.00**	**0.00**	**40.00**
000000	**05/15/2023**	**Dist. Track gate**	**Patrons**			
1	4023	Tourn. Fund-Referee/Gate		2310.00	0.00	2310.00
			Receipt Totals:	**2310.00**	**0.00**	**2310.00**
000000	**05/15/2023**	**flower**	**Senior**			
1	1024	Class of 2023 Seniors		15.00	0.00	15.00
			Receipt Totals:	**15.00**	**0.00**	**15.00**
000000	**05/15/2023**	**entry fee**	**School**			
1	4008	Tournament Fund II-NSAA		100.00	0.00	100.00
			Receipt Totals:	**100.00**	**0.00**	**100.00**
000000	**05/15/2023**	**yearbook**	**Patron**			
1	5017	Annual		40.00	0.00	40.00
			Receipt Totals:	**40.00**	**0.00**	**40.00**
000000	**05/15/2023**	**graduation flower**	**Senior**			
1	1024	Class of 2023 Seniors		45.00	0.00	45.00
			Receipt Totals:	**45.00**	**0.00**	**45.00**
000000	**05/15/2023**	**concessions**	**Patrons**			
1	4012	Concession Stand		1373.45	0.00	1373.45
2	4012	Concession Stand		739.55	0.00	739.55
			Receipt Totals:	**2113.00**	**0.00**	**2113.00**
000000	**05/16/2023**	**IA projects**	**Students**			

Receipt Journal

Receipt Number / Line	Receipt Date / Activity	Description / Name	Received From	Total Amount	Sales Tax	Amount Less Tax
1	5001	I.A.		85.00	0.00	85.00
2	5001	I.A.		60.00	0.00	60.00
			Receipt Totals:	**145.00**	**0.00**	**145.00**
000000	**05/16/2023**	**library book**	**Student**			
1	5004	Library-Elem		5.00	0.00	5.00
			Receipt Totals:	**5.00**	**0.00**	**5.00**
000000	**05/16/2023**	**plant sales**	**Patrons**			
1	3005	FFA		331.00	0.00	331.00
			Receipt Totals:	**331.00**	**0.00**	**331.00**
000000	**05/16/2023**	**Dist Track entry fees**	**Schools**			
1	4008	Tournament Fund II-NSAA		300.00	0.00	300.00
			Receipt Totals:	**300.00**	**0.00**	**300.00**
000000	**05/16/2023**	**return merchandise on**	**General Fund**			
1	1025	Class of 2024-Juniors		121.64	0.00	121.64
			Receipt Totals:	**121.64**	**0.00**	**121.64**
000000	**05/16/2023**	**Elem Track concessions**	**Patrons**			
1	4012	Concession Stand		681.75	0.00	681.75
			Receipt Totals:	**681.75**	**0.00**	**681.75**
000000	**05/16/2023**	**IA project**	**Student**			
1	5001	I.A.		120.00	0.00	120.00
			Receipt Totals:	**120.00**	**0.00**	**120.00**
000000	**05/16/2023**	**laptop fine**	**Student**			
1	6080	Laptop		100.00	0.00	100.00
			Receipt Totals:	**100.00**	**0.00**	**100.00**
000000	**05/19/2023**	**graduation flower**	**Senior**			
1	1024	Class of 2023 Seniors		5.00	0.00	5.00
			Receipt Totals:	**5.00**	**0.00**	**5.00**
000000	**05/19/2023**	**Dist Track entry fee**	**School**			
1	4008	Tournament Fund II-NSAA		100.00	0.00	100.00
			Receipt Totals:	**100.00**	**0.00**	**100.00**
000000	**05/19/2023**	**yearbook**	**Student**			
1	5017	Annual		40.00	0.00	40.00
			Receipt Totals:	**40.00**	**0.00**	**40.00**
000000	**05/19/2023**	**IA projects**	**Students**			
1	5001	I.A.		431.00	0.00	431.00
			Receipt Totals:	**431.00**	**0.00**	**431.00**
000000	**05/19/2023**	**laptop fine**	**Student**			

Receipt Journal

Receipt Number / Line	Receipt Date / Activity	Description / Name	Received From	Total Amount	Sales Tax	Amount Less Tax
1	6080	Laptop		100.00	0.00	100.00
			Receipt Totals:	**100.00**	**0.00**	**100.00**
000000	**05/19/2023**	**IA projects**	**Students**			
1	5001	I.A.		890.00	0.00	890.00
			Receipt Totals:	**890.00**	**0.00**	**890.00**
000000	**05/19/2023**	**fines**	**Student**			
1	6080	Laptop		100.00	0.00	100.00
2	6030	Office Revenue		15.00	0.00	15.00
			Receipt Totals:	**115.00**	**0.00**	**115.00**
000000	**05/19/2023**	**IA projects**	**Students**			
1	5001	I.A.		45.00	0.00	45.00
2	5001	I.A.		90.00	0.00	90.00
3	5001	I.A.		85.00	0.00	85.00
4	5001	I.A.		220.00	0.00	220.00
			Receipt Totals:	**440.00**	**0.00**	**440.00**
000000	**05/19/2023**	**class fine**	**Student**			
1	1026	Class of 2025-Sophomores		30.00	0.00	30.00
			Receipt Totals:	**30.00**	**0.00**	**30.00**
000000	**05/19/2023**	**lost library books**	**Students**			
1	5003	Library-HS		5.00	0.00	5.00
2	5004	Library-Elem		21.00	0.00	21.00
			Receipt Totals:	**26.00**	**0.00**	**26.00**
000000	**05/19/2023**	**lost lock**	**Student**			
1	6040	Lock Fee		5.00	0.00	5.00
			Receipt Totals:	**5.00**	**0.00**	**5.00**
000000	**05/19/2023**	**plant sales**	**Patrons**			
1	3005	FFA		543.00	0.00	543.00
			Receipt Totals:	**543.00**	**0.00**	**543.00**
000000	**05/19/2023**	**donation-golf**	**Patron**			
1	4020	Organizational Concessions		500.00	0.00	500.00
			Receipt Totals:	**500.00**	**0.00**	**500.00**
000000	**05/26/2023**	**lost library books**	**Students**			
1	5004	Library-Elem		78.00	0.00	78.00
			Receipt Totals:	**78.00**	**0.00**	**78.00**
000000	**05/24/2023**	**facility rent**	**PC Youth Arts**			
1	4010	Facility Use-Rental		25.00	0.00	25.00
			Receipt Totals:	**25.00**	**0.00**	**25.00**
000000	**05/24/2023**	**IA project**	**Student**			

Receipt Journal

Receipt Number / Line	Receipt Date / Activity	Description / Name	Received From	Total Amount	Sales Tax	Amount Less Tax
1	5001	I.A.		170.00	0.00	170.00
			Receipt Totals:	**170.00**	**0.00**	**170.00**
000000	**05/24/2023**	**donation**	**Patron**			
1	6025	Always for Kids		30.00	0.00	30.00
			Receipt Totals:	**30.00**	**0.00**	**30.00**
000000	**05/24/2023**	**old yearbook**	**Patron**			
1	5017	Annual		20.00	0.00	20.00
			Receipt Totals:	**20.00**	**0.00**	**20.00**
000000	**05/24/2023**	**plants**	**Patron**			
1	3005	FFA		360.00	0.00	360.00
			Receipt Totals:	**360.00**	**0.00**	**360.00**
000000	**05/24/2023**	**lost library book**	**Student**			
1	5004	Library-Elem		15.00	0.00	15.00
			Receipt Totals:	**15.00**	**0.00**	**15.00**
000000	**05/31/2023**	**interest**	**Adams Bank**			
1	6090	Interest Earned		289.19	0.00	289.19
			Receipt Totals:	**289.19**	**0.00**	**289.19**
000000	**05/11/2023**	**concessions**	**Patrons**			
1	4012	Concession Stand		70.70	0.00	70.70
2	4012	Concession Stand		131.30	0.00	131.30
			Receipt Totals:	**202.00**	**0.00**	**202.00**
			Journal Totals:	**30375.78**	**0.00**	**30375.78**

SELECTED Data

Check Register

Arranged by:
Check Number

Check Number	Check Date	Vendor Name	Description	Amount
014157	05/02/2023	Dundy County High School	entry fee	150.00
014158	05/02/2023	Hatch's Super Foods	supplies	502.10
014159	05/02/2023	McCook High School	entry fee	80.00
014160	05/05/2023	Adams Bank	meals for High Points Trip	270.00
014161	05/05/2023	Urban Air Denver	High Points Trip Recreation	535.81
014162	05/05/2023	Sutherland High School	entry fee	150.00
014163	05/08/2023	Impact Applications Inc	subscription	730.00
014164	05/08/2023	Dayami Ruiz	Plainsmen Award	500.00
014165	05/09/2023	The Leadership Center	COLT	920.00
014166	05/10/2023	Barefoot	polos	461.00
014167	05/10/2023	Brooke Lee	prom supplies	114.24
014168	05/10/2023	Nebraska FFA Association	colt registration	1,200.00
014169	05/10/2023	Oriental Trading	dance supplies	132.80
014170	05/15/2023	Adams Bank	state track meet meals	910.00
014171	05/15/2023	Amazon	supplies	546.67
014172	05/15/2023	Katie Arndt Photography	State Speech Plaque	25.00
014173	05/15/2023	Kansas City Audio-Visual	Clear Touch Screen & cart	5,451.13
014174	05/15/2023	Nebraska School Activities	District C-9 Track Meet	627.00
014175	05/15/2023	Perkins County Booster Club	Concessions	917.35
014176	05/16/2023	Superior Sanitation	pottie rentals	600.00
014177	05/16/2023	Stadium Sports	supplies	1,378.40
014178	05/16/2023	Payment Remittance Center	supplies	3,510.97
014179	05/19/2023	Lake Maloney Golf Course	practice round	154.00
014180	05/19/2023	Adams Bank	COLT Conference meals	150.00
014181	05/19/2023	Cash-Wa Distributing	supplies	1,023.74
014182	05/19/2023	Sleuth Escape Room	Colt Trip-Recreation	200.00
014183	05/22/2023	Adams Bank	State Golf meals	420.00
014184	05/22/2023	Kim Elder	Referee-Dist Track	244.00
014185	05/22/2023	Jon Forney	starter-Dist Track	250.00
014186	05/23/2023	Blume Flower Design Studio	graduation flowers	695.00
014187	05/25/2023	Grant Packing	prom meat	139.72
			Report Total:	**22,988.93**

Updated May 31, 2023

2022-23 Perkins County Schools Certificates of Deposit/Investments

	CD INTEREST	MATURITY DATE(S)	CURRENT AMOUNTS
GENERAL FUND CD'S/INVESTMENTS			
Nebraska Liquid Asset Fund #9300632			**$17.70**
Total			**$17.70**
DEPRECIATION FUND CD'S			
Total			**$0.00**
SPECIAL BUILDING FUND			
Total			**$0.00**
ACTIVITY FUND CD'S			
Total			**$0.00**
EMPLOYEE BENEFIT CD'S			
Total			
Total Certificates of Deposit/Investments			**$17.70**

CLAIMS LIST SUMMARY
TO BE APPROVED AT THE JUNE 19, 2023, BOARD MEETING

GENERAL FUND	
Payroll	$ 236,434.26
Bills	$ 337,074.84
Total	$ 573,509.10

LUNCH FUND	
Payroll	$ 7,470.97
Bills	$ 16,667.51
Total	$ 24,138.48

DEPRECIATION FUND

SPECIAL BUILDING FUND

Expense Budget Report

ALL Data

Date Range: YTD thru 06/30/23

Arranged by:
Account Number

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01	**GENERAL**					
01-2-01100-111-001	Sec Teachers Salary	974,100.00	750,047.49	0.00	224,052.51	23.00
01-2-01100-111-002	Elem Teachers Salary	985,000.00	722,021.02	0.00	262,978.98	26.69
01-2-01100-114-001	Technology Staff	40,300.00	37,833.61	0.00	2,466.39	6.12
01-2-01100-120-001	Comm Coaches Salary	53,500.00	53,070.27	0.00	429.73	0.80
01-2-01100-121-001	Sec Temporary Teacher	59,900.00	51,075.72	0.00	8,824.28	14.73
01-2-01100-123-001	Sec Substitute Salary	50,000.00	61,222.72	0.00	-11,222.72	-22.44
01-2-01100-123-002	Elem Substitute Salary	40,000.00	55,290.46	0.00	-15,290.46	-38.22
01-2-01100-151-001	Sec Additional Compensation	163,699.00	134,113.42	0.00	29,585.58	18.07
01-2-01100-151-002	Ele Additional Compensation	8,000.00	4,291.66	0.00	3,708.34	46.35
01-2-01100-152-001	Sec Aides Addl Comp	0.00	2,715.00	0.00	-2,715.00	0.00
01-2-01100-153-001	Sec Substitutes Addl Comp	2,413.00	2,010.60	0.00	402.40	16.67
01-2-01100-211-001	Sec Health Insurance	310,000.00	257,112.50	0.00	52,887.50	17.06
01-2-01100-211-002	Elem Health Insurance	385,000.00	319,997.60	0.00	65,002.40	16.88
01-2-01100-220-001	Sec Soc Sec Non Instruct	4,100.00	4,191.46	0.00	-91.46	-2.23
01-2-01100-220-002	Elem Soc Sec Non Instruct	500.00	267.14	0.00	232.86	46.57
01-2-01100-221-001	Sec Soc Sec	95,000.00	70,423.45	0.00	24,576.55	25.87
01-2-01100-221-002	Elem Soc Sec	75,000.00	54,527.06	0.00	20,472.94	27.29
01-2-01100-222-001	Sec Aides Soc Sec	0.00	207.66	0.00	-207.66	0.00
01-2-01100-223-001	Sec Substitute Soc Sec	2,900.00	4,834.17	0.00	-1,934.17	-66.69
01-2-01100-223-002	Elem Substitute Soc Sec	2,900.00	4,190.61	0.00	-1,290.61	-44.50
01-2-01100-224-001	Technology Soc Sec	3,200.00	2,786.07	0.00	413.93	12.93
01-2-01100-230-001	Sec Retirement Non Instruct	250.00	160.53	0.00	89.47	35.78
01-2-01100-230-002	Elem Retirement Non Instruct	500.00	349.22	0.00	150.78	30.15
01-2-01100-231-001	Sec Retirement	120,000.00	87,618.15	0.00	32,381.85	26.98
01-2-01100-231-002	Elem Retirement	94,000.00	71,132.75	0.00	22,867.25	24.32
01-2-01100-232-001	Sec Aides Retire	0.00	268.20	0.00	-268.20	0.00
01-2-01100-233-001	Sec Substitute Retirement	500.00	127.92	0.00	372.08	74.41
01-2-01100-233-002	Elem Substitute Retirement	500.00	1,251.50	0.00	-751.50	-150.30
01-2-01100-234-001	Technology Retirement	3,975.00	3,745.54	0.00	229.46	5.77
01-2-01100-237-000	Increased Retirement	0.00	0.00	0.00	0.00	0.00
01-2-01100-261-000	Unemployment	2,000.00	0.00	0.00	2,000.00	100.00
01-2-01100-281-000	Insurance Health Benefit	55,000.00	43,095.81	0.00	11,904.19	21.64
01-2-01100-320-001	Sec ESU Contracted Serv	2,000.00	0.00	0.00	2,000.00	100.00
01-2-01100-320-002	Elem ESU Contracted Serv	2,000.00	385.00	0.00	1,615.00	80.75
01-2-01100-330-001	Sec Staff Development	8,000.00	6,669.14	0.00	1,330.86	16.63
01-2-01100-330-002	Elem Staff Development	8,000.00	7,178.86	0.00	821.14	10.26
01-2-01100-382-001	Distance Learning	23,000.00	0.00	0.00	23,000.00	100.00
01-2-01100-580-001	Sec Travel Expense	4,000.00	4,131.15	0.00	-131.15	-3.27
01-2-01100-580-002	Elem Travel Expense	5,000.00	3,860.49	0.00	1,139.51	22.79
01-2-01100-610-001	Sec Teaching Supplies	40,000.00	30,311.64	0.00	9,688.36	24.22
01-2-01100-610-002	Elem Teaching Supplies	38,000.00	21,775.58	0.00	16,224.42	42.69

Expense Budget Report

ALL Data

Date Range: YTD thru 06/30/23

Arranged by:
Account Number

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01100-640-001	Sec Textbooks and	20,000.00	15,853.67	0.00	4,146.33	20.73
01-2-01100-640-002	Elem Textbooks and	25,000.00	1,518.16	0.00	23,481.84	93.92
01-2-01100-650-001	Sec Computer Supplies	12,000.00	2,976.13	0.00	9,023.87	75.19
01-2-01100-650-002	Elem Computer Supplies	9,500.00	1,787.21	0.00	7,712.79	81.18
01-2-01100-733-001	Sec Furn and Equip	10,000.00	2,647.03	0.00	7,352.97	73.52
01-2-01100-733-002	Elem Furn and Equip	10,000.00	13,746.21	0.00	-3,746.21	-37.46
01-2-01100-734-001	Sec Computer Hardware	45,000.00	8,733.34	0.00	36,266.66	80.59
01-2-01100-734-002	Elem Computer Hardware	20,000.00	1,468.98	0.00	18,531.02	92.65
01-2-01125-111-002	Flex-Spending Teachers	3,500.00	0.00	0.00	3,500.00	100.00
01-2-01125-112-002	Flex-Spending Aides	3,500.00	0.00	0.00	3,500.00	100.00
01-2-01125-221-002	Flex-Sp Soc Sec Teachers	240.00	0.00	0.00	240.00	100.00
01-2-01125-222-002	Flex-Sp Soc Sec Aides	240.00	0.00	0.00	240.00	100.00
01-2-01125-231-002	Flex-Sp Retire Teachers	295.00	0.00	0.00	295.00	100.00
01-2-01125-232-002	Flex-Sp Retire Aides	380.00	0.00	0.00	380.00	100.00
01-2-01125-610-002	Flex-Spending Supplies	150.00	0.00	0.00	150.00	100.00
01-2-01150-111-002	LEP Teachers	61,000.00	50,916.57	0.00	10,083.43	16.53
01-2-01150-112-001	Sec LEP Aides	15,000.00	2,356.94	0.00	12,643.06	84.28
01-2-01150-112-002	Elem LEP Aides	0.00	0.00	0.00	0.00	0.00
01-2-01150-212-002	LEP Aides Health Ins	9,180.00	0.00	0.00	9,180.00	100.00
01-2-01150-221-002	LEP Soc Sec Teachers	5,000.00	3,840.79	0.00	1,159.21	23.18
01-2-01150-222-001	Sec LEP Soc Sec Aides	1,500.00	180.29	0.00	1,319.71	87.98
01-2-01150-222-002	Elem LEP Soc Sec Aides	0.00	0.00	0.00	0.00	0.00
01-2-01150-231-002	LEP Retire Teachers	6,000.00	5,015.62	0.00	984.38	16.40
01-2-01150-232-001	Sec LEP Retire Aides	1,600.00	0.00	0.00	1,600.00	100.00
01-2-01150-232-002	Elem LEP Retire Aides	0.00	0.00	0.00	0.00	0.00
01-2-01150-580-002	LEP Travel Expense	200.00	0.00	0.00	200.00	100.00
01-2-01150-610-002	LEP Supplies	800.00	399.14	0.00	400.86	50.10
01-2-01150-890-002	LEP Misc	0.00	0.00	0.00	0.00	0.00
01-2-01160-110-001	Teammates Director	0.00	0.00	0.00	0.00	0.00
01-2-01160-111-001	Sec Poverty Teachers	5,300.00	4,464.67	0.00	835.33	15.76
01-2-01160-111-002	Elem Pov Teach &	22,000.00	17,496.66	0.00	4,503.34	20.46
01-2-01160-112-002	Poverty Aides	0.00	0.00	0.00	0.00	0.00
01-2-01160-220-001	Teammates Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-01160-221-001	Sec Pov Teachers Soc Sec	500.00	350.66	0.00	149.34	29.86
01-2-01160-221-002	Elem Pov Teachers Soc Sec	1,650.00	1,300.62	0.00	349.38	21.17
01-2-01160-222-002	Poverty Soc Sec Aides	0.00	0.00	0.00	0.00	0.00
01-2-01160-231-001	Sec Pov Teachers Retire	525.00	452.82	0.00	72.18	13.74
01-2-01160-231-002	Elem Pov Teachers Retire	2,100.00	1,728.23	0.00	371.77	17.70
01-2-01160-232-002	Poverty Retire Aides	0.00	0.00	0.00	0.00	0.00
01-2-01160-610-001	Poverty Supplies	250.00	0.00	0.00	250.00	100.00
01-2-01160-733-001	Poverty Furniture	0.00	0.00	0.00	0.00	0.00
01-2-01160-734-001	Poverty Comp Hardware	0.00	0.00	0.00	0.00	0.00

Expense Budget Report

ALL Data

Date Range: YTD thru 06/30/23

Arranged by:
Account Number

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01190-111-002	Preschool Teachers	40,200.00	31,443.38	0.00	8,756.62	21.78
01-2-01190-112-002	Preschool Aides	31,300.00	31,937.61	0.00	-637.61	-2.03
01-2-01190-122-002	Preschool Aides Subs	1,000.00	0.00	0.00	1,000.00	100.00
01-2-01190-123-002	Preschool Teacher Substitute	0.00	0.00	0.00	0.00	0.00
01-2-01190-132-002	Preschool Aides Overtime	225.00	0.00	0.00	225.00	100.00
01-2-01190-211-002	Presch Teachers Health Ins	19,260.00	16,042.80	0.00	3,217.20	16.70
01-2-01190-212-002	Presch Aides Health Ins	19,240.00	16,027.00	0.00	3,213.00	16.69
01-2-01190-221-002	Preschool Teachers Soc Sec	3,075.00	2,405.36	0.00	669.64	21.77
01-2-01190-222-002	Preschool Aides Soc Sec	2,600.00	2,372.35	0.00	227.65	8.75
01-2-01190-223-002	Preschool Subs Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-01190-231-002	Preschool Teachers Retire	3,980.00	3,099.00	0.00	881.00	22.13
01-2-01190-232-002	Preschool Aides Retire	3,200.00	3,144.36	0.00	55.64	1.73
01-2-01190-610-002	Preschool Supplies	3,000.00	2,591.09	0.00	408.91	13.63
01-2-01190-773-002	Preschool Furniture	500.00	0.00	0.00	500.00	100.00
01-2-01200-111-001	SPED Sec Teachers	79,000.00	63,893.14	0.00	15,106.86	19.12
01-2-01200-111-002	SPED Elem Teachers	120,000.00	99,829.97	0.00	20,170.03	16.80
01-2-01200-112-001	SPED Sec Aides	49,000.00	49,957.66	0.00	-957.66	-1.95
01-2-01200-112-002	SPED Elem Aides	79,200.00	89,480.84	0.00	-10,280.84	-12.98
01-2-01200-113-001	SPED Sec Substitutes	500.00	0.00	0.00	500.00	100.00
01-2-01200-113-002	SPED Elem Substitutes	3,000.00	0.00	0.00	3,000.00	100.00
01-2-01200-122-002	SPED Elem Aides Substitutes	0.00	4,192.50	0.00	-4,192.50	0.00
01-2-01200-123-001	SPED Sec Teacher Subs	0.00	0.00	0.00	0.00	0.00
01-2-01200-123-002	SPED Elem Teacher Subs	0.00	0.00	0.00	0.00	0.00
01-2-01200-132-001	SPED Sec Aides Overtime	2,800.00	2,296.62	0.00	503.38	17.97
01-2-01200-132-002	SPED Elem Aides Overtime	100.00	14.24	0.00	85.76	85.76
01-2-01200-211-001	SPED Sec Teach Health Ins	25,860.00	18,792.25	0.00	7,067.75	27.33
01-2-01200-211-002	SPED Elem Teach Health Ins	52,000.00	21,541.70	0.00	30,458.30	58.57
01-2-01200-212-001	SPED Sec Aides Health Ins	29,000.00	24,040.50	0.00	4,959.50	17.10
01-2-01200-212-002	SPED Elem Aides Health Ins	49,000.00	42,471.55	0.00	6,528.45	13.32
01-2-01200-221-001	SPED Sec Teachers Soc Sec	5,800.00	4,834.49	0.00	965.51	16.64
01-2-01200-221-002	SPED Elem Teachers Soc	9,150.00	7,547.30	0.00	1,602.70	17.51
01-2-01200-222-001	SPED Sec Aides Soc Sec	4,000.00	3,982.17	0.00	17.83	0.44
01-2-01200-222-002	SPED Elem Aides Soc Sec	6,030.00	6,888.40	0.00	-858.40	-14.23
01-2-01200-223-001	SPED Sec Sub Soc Sec	100.00	0.00	0.00	100.00	100.00
01-2-01200-223-002	SPED Elem Sub Soc Sec	100.00	0.00	0.00	100.00	100.00
01-2-01200-231-001	SPED Sec Teachers Retire	7,420.00	6,268.95	0.00	1,151.05	15.51
01-2-01200-231-002	SPED Elem Teachers Retire	11,825.00	9,833.33	0.00	1,991.67	16.84
01-2-01200-232-001	SPED Sec Aides Retire	5,050.00	5,137.36	0.00	-87.36	-1.72
01-2-01200-232-002	SPED Elem Aides Retire	7,800.00	7,359.23	0.00	440.77	5.65
01-2-01200-330-001	Sec SPED Emee Training	75.00	50.00	0.00	25.00	33.33
01-2-01200-330-002	Elem SPED Emee Training	100.00	25.00	0.00	75.00	75.00
01-2-01200-332-001	Mileage Paid To Parents	0.00	0.00	0.00	0.00	0.00

Expense Budget Report

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01200-332-002	Mileage Paid To Parents	0.00	0.00	0.00	0.00	0.00
01-2-01200-562-001	Tuition To Other Districts	0.00	0.00	0.00	0.00	0.00
01-2-01200-591-001	Sec SPED Services Purch	7,535.00	6,574.78	0.00	960.22	12.74
01-2-01200-591-002	Elem SPED Services Purch	22,624.00	19,724.02	0.00	2,899.98	12.81
01-2-01200-610-001	Sec SPED Supplies	2,000.00	605.46	0.00	1,394.54	69.72
01-2-01200-610-002	Elem SPED Supplies	2,000.00	834.96	0.00	1,165.04	58.25
01-2-01200-640-001	Sec SPED Textbooks	0.00	0.00	0.00	0.00	0.00
01-2-01200-640-002	Elem SPED Textbooks	0.00	0.00	0.00	0.00	0.00
01-2-01200-643-001	SPED Sec Software SRS	500.00	0.00	0.00	500.00	100.00
01-2-01200-643-002	SPED Elem Software SRS	500.00	0.00	0.00	500.00	100.00
01-2-01200-733-001	Sec SPED Furniture	1,000.00	0.00	0.00	1,000.00	100.00
01-2-01200-733-002	Elem SPED Furniture	1,000.00	0.00	0.00	1,000.00	100.00
01-2-01200-890-001	Sec SPED Miscellaneous	40.00	0.00	0.00	40.00	100.00
01-2-01200-890-002	Elem SPED Miscellaneous	40.00	630.00	0.00	-590.00	-1,475.00
01-2-01291-591-002	SPED Indirect Ages 3-5	1,100.00	719.33	0.00	380.67	34.60
01-2-01292-591-002	SPED Indirect Ages 0-2	900.00	230.67	0.00	669.33	74.37
01-2-02110-432-000	Student Attendance	12,000.00	5,400.00	0.00	6,600.00	55.00
01-2-02120-111-001	Sec Guidance	50,300.00	41,697.76	0.00	8,602.24	17.10
01-2-02120-111-002	Elem Guidance	65,400.00	54,097.36	0.00	11,302.64	17.28
01-2-02120-211-001	Sec Guidance Health Ins	25,860.00	21,541.70	0.00	4,318.30	16.69
01-2-02120-211-002	Elem Guidance Health Ins	25,860.00	21,541.70	0.00	4,318.30	16.69
01-2-02120-221-001	Sec Guidance Soc Sec	4,000.00	3,178.55	0.00	821.45	20.53
01-2-02120-221-002	Elem Guidance Soc Sec	5,100.00	3,859.03	0.00	1,240.97	24.33
01-2-02120-231-001	Sec Guidance Retirement	5,150.00	4,405.06	0.00	744.94	14.46
01-2-02120-231-002	Elem Guidance Retirement	6,425.00	5,316.00	0.00	1,109.00	17.26
01-2-02120-580-001	Sec Guidance Travel	0.00	0.00	0.00	0.00	0.00
01-2-02120-580-002	Elem Guidance Travel	0.00	0.00	0.00	0.00	0.00
01-2-02120-610-001	Sec Guidance Supplies	3,000.00	649.97	0.00	2,350.03	78.33
01-2-02120-610-002	Elem Guidance Supplies	3,000.00	89.31	0.00	2,910.69	97.02
01-2-02120-733-001	Sec Guidance Furn & Equip	0.00	0.00	0.00	0.00	0.00
01-2-02120-733-002	Elem Guidance Furn & Equip	0.00	0.00	0.00	0.00	0.00
01-2-02120-890-001	Sec Guidance Misc	0.00	0.00	0.00	0.00	0.00
01-2-02120-890-002	Elem Guidance Misc	0.00	0.00	0.00	0.00	0.00
01-2-02130-116-002	Health Services	18,500.00	17,844.40	0.00	655.60	3.54
01-2-02130-226-002	Health Soc Sec	1,425.00	1,239.86	0.00	185.14	12.99
01-2-02130-236-002	Health Retirement	100.00	0.00	0.00	100.00	100.00
01-2-02130-610-002	Health Supplies	3,200.00	1,263.77	0.00	1,936.23	60.50
01-2-02140-111-000	School Psych Salary	6,200.00	4,585.32	0.00	1,614.68	26.04
01-2-02140-221-000	School Psych Soc Sec	600.00	354.72	0.00	245.28	40.88
01-2-02140-231-000	School Psych Retirement	650.00	458.10	0.00	191.90	29.52
01-2-02140-591-001	Sec Non-SPED Psych	7,398.00	3,779.14	0.00	3,618.86	48.91
01-2-02140-591-002	Elem Non-SPED Psych	7,398.00	3,779.14	0.00	3,618.86	48.91

Expense Budget Report

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02141-111-000	SPED School Psych Salary	55,200.00	46,402.46	0.00	8,797.54	15.93
01-2-02141-211-000	SPED Sch Psych Health Ins	9,300.00	7,639.30	0.00	1,660.70	17.85
01-2-02141-221-000	SPED Sch Psych Soc Sec	4,300.00	3,540.08	0.00	759.92	17.67
01-2-02141-231-000	SPED Sch Psych Retirement	5,600.00	4,556.89	0.00	1,043.11	18.62
01-2-02141-591-001	Sec SPED Psych Contract	13,120.00	15,607.36	0.00	-2,487.36	-18.95
01-2-02141-591-002	Elem SPED Psych Contract	13,120.00	15,607.36	0.00	-2,487.36	-18.95
01-2-02151-591-001	Sec SPED Speech/Aud	0.00	457.76	0.00	-457.76	0.00
01-2-02151-591-002	Elem SPED Speech/Aud	59,800.00	33,234.44	0.00	26,565.56	44.42
01-2-02151-610-002	SPED Speech Supplies On	850.00	242.55	0.00	607.45	71.46
01-2-02152-650-002	Presch SPED Tech Sup	0.00	0.00	0.00	0.00	0.00
01-2-02161-591-001	Sec SPED OT Contract Serv	6,990.00	6,878.12	0.00	111.88	1.60
01-2-02161-591-002	Elem SPED OT Contract Serv	20,971.00	20,634.35	0.00	336.65	1.60
01-2-02171-591-001	Sec SPED PT Contract Serv	2,272.00	2,271.76	0.00	0.24	0.01
01-2-02171-591-002	Elem SPED PT Contract Serv	6,815.00	6,815.28	0.00	-0.28	-0.00
01-2-02181-591-001	Sec SPED Vision Contract	0.00	0.00	0.00	0.00	0.00
01-2-02181-591-002	Elem SPED Vision Contract	0.00	631.80	0.00	-631.80	0.00
01-2-02190-110-001	Activity Bus/Van Drivers	24,000.00	16,985.02	0.00	7,014.98	29.22
01-2-02190-220-001	Activity Bus/Van Soc Sec	1,800.00	1,292.76	0.00	507.24	28.18
01-2-02190-230-001	Activity Bus/Van Retirement	2,325.00	416.06	0.00	1,908.94	82.10
01-2-02190-580-001	Activity Drivers Travel	500.00	30.15	0.00	469.85	93.97
01-2-02190-610-001	Sec Support Services	10,500.00	7,232.73	0.00	3,267.27	31.11
01-2-02190-610-002	Elem Support Services	5,000.00	1,035.15	0.00	3,964.85	79.29
01-2-02220-111-001	Sec Library	0.00	0.00	0.00	0.00	0.00
01-2-02220-111-002	Elem Library	55,800.00	38,303.33	0.00	17,496.67	31.35
01-2-02220-112-001	Sec Library Aides	0.00	0.00	0.00	0.00	0.00
01-2-02220-132-001	Sec Library Aides Overtime	0.00	0.00	0.00	0.00	0.00
01-2-02220-211-001	Sec Library Health Ins	0.00	0.00	0.00	0.00	0.00
01-2-02220-211-002	Elem Library Health Ins	25,860.00	21,541.70	0.00	4,318.30	16.69
01-2-02220-212-001	Sec Library Aides Health Ins	0.00	0.00	0.00	0.00	0.00
01-2-02220-221-001	Sec Library Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-02220-221-002	Elem Library Soc Sec	4,300.00	2,620.75	0.00	1,679.25	39.05
01-2-02220-222-001	Sec Library Aides Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-02220-231-001	Sec Library Retirement	0.00	0.00	0.00	0.00	0.00
01-2-02220-231-002	Elem Library Retirement	5,515.00	4,601.34	0.00	913.66	16.56
01-2-02220-232-001	Sec Library Aides Retirement	0.00	0.00	0.00	0.00	0.00
01-2-02220-610-001	Sec Library Supplies	1,200.00	280.21	0.00	919.79	76.64
01-2-02220-610-002	Elem Library Supplies	1,900.00	306.09	0.00	1,593.91	83.89
01-2-02220-640-001	Sec Library Books/Periodicals	4,000.00	2,980.49	0.00	1,019.51	25.48
01-2-02220-640-002	Ele Library Books/Periodicals	4,000.00	2,468.63	0.00	1,531.37	38.28
01-2-02220-650-002	Elem Library Tech Supplies	2,000.00	1,509.94	0.00	490.06	24.50
01-2-02220-733-001	Sec Library Furniture	3,000.00	0.00	0.00	3,000.00	100.00
01-2-02220-733-002	Elem Library Furniture	1,000.00	0.00	0.00	1,000.00	100.00

Expense Budget Report

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02224-382-001	Distance Learning	0.00	23,000.00	0.00	-23,000.00	0.00
01-2-02230-432-000	Tech Repairs/Support	5,000.00	3,264.00	0.00	1,736.00	34.72
01-2-02310-151-000	Employee Incentive Agmt	0.00	0.00	0.00	0.00	0.00
01-2-02310-270-000	Worker's Comp Non-Instruct	9,274.00	9,274.00	0.00	0.00	0.00
01-2-02310-271-000	Worker's Comp Teachers	21,516.00	21,515.68	0.00	0.32	0.00
01-2-02310-272-000	Worker's Comp Aides	6,306.00	6,306.32	0.00	-0.32	-0.00
01-2-02310-520-001	Sec Property/Liability	64,427.00	64,427.40	0.00	-0.40	-0.00
01-2-02310-520-002	Elem Property/Liability	42,952.00	42,951.60	0.00	0.40	0.00
01-2-02310-540-000	Advertising	4,500.00	3,008.09	0.00	1,491.91	33.15
01-2-02310-580-000	Board Educ Travel Expense	2,500.00	2,141.34	0.00	358.66	14.34
01-2-02310-610-000	Board Educ Supplies	250.00	0.00	0.00	250.00	100.00
01-2-02310-810-000	Board Educ Dues and Fees	11,200.00	7,349.00	0.00	3,851.00	34.38
01-2-02310-890-000	Board Educ Misc Expense	200.00	8,899.81	0.00	-8,699.81	-4,349.90
01-2-02320-105-000	Superintendent Salary	145,000.00	120,665.95	0.00	24,334.05	16.78
01-2-02320-110-001	Sec Clerical Staff	47,000.00	42,314.97	0.00	4,685.03	9.96
01-2-02320-130-001	Sec Clerical Staff Overtime	2,300.00	1,441.68	0.00	858.32	37.31
01-2-02320-210-001	Sec Clerical Health Ins	10,000.00	8,013.50	0.00	1,986.50	19.86
01-2-02320-215-000	Superintendent Health Ins	25,860.00	21,541.70	0.00	4,318.30	16.69
01-2-02320-220-001	Sec Clerical Soc Sec	3,600.00	3,347.39	0.00	252.61	7.01
01-2-02320-225-000	Superintendent Soc Sec	11,080.00	9,071.99	0.00	2,008.01	18.12
01-2-02320-230-001	Sec Clerical Retirement	4,385.00	4,004.37	0.00	380.63	8.68
01-2-02320-235-000	Superintendent Retirement	14,320.00	11,919.10	0.00	2,400.90	16.76
01-2-02320-295-000	Superintendent Other Benefits	1,500.00	0.00	0.00	1,500.00	100.00
01-2-02320-580-000	Superintendent Travel	2,400.00	6,550.01	0.00	-4,150.01	-172.91
01-2-02320-610-000	Superintendent Supplies	350.00	208.64	0.00	141.36	40.38
01-2-02320-733-000	Superintendent Furniture	200.00	0.00	0.00	200.00	100.00
01-2-02320-810-000	Superintendent Dues and	2,800.00	5,876.78	0.00	-3,076.78	-109.88
01-2-02320-890-000	Superintendent Misc Expense	550.00	776.11	0.00	-226.11	-41.11
01-2-02330-317-000	Contracted Legal Services	15,000.00	12,690.90	0.00	2,309.10	15.39
01-2-02410-110-001	Sec Clerical Staff	0.00	0.00	0.00	0.00	0.00
01-2-02410-110-002	Elem Clerical Staff	35,500.00	31,849.31	0.00	3,650.69	10.28
01-2-02410-111-001	Sec Principal Salary	90,710.00	75,737.37	0.00	14,972.63	16.50
01-2-02410-111-002	Elem Principal Salary	81,805.00	67,918.34	0.00	13,886.66	16.97
01-2-02410-120-001	Sec Clerical Subs/Temp	500.00	2,075.00	0.00	-1,575.00	-315.00
01-2-02410-120-002	Elem Clerical Subs/Temp	900.00	1,120.00	0.00	-220.00	-24.44
01-2-02410-130-002	Elem Clerical Staff Overtime	6,300.00	6,255.95	0.00	44.05	0.69
01-2-02410-210-002	Elem Clerical Health Ins	9,620.00	8,013.50	0.00	1,606.50	16.69
01-2-02410-211-001	Sec Principal Health Ins	25,860.00	18,792.25	0.00	7,067.75	27.33
01-2-02410-211-002	Elem Principal Health Ins	25,860.00	11,535.52	0.00	14,324.48	55.39
01-2-02410-220-001	Sec Clerical Soc Sec	85.00	158.73	0.00	-73.73	-86.74
01-2-02410-220-002	Elem Clerical Soc Sec	3,200.00	2,918.42	0.00	281.58	8.79
01-2-02410-221-001	Sec Principal Soc Sec	6,975.00	5,779.47	0.00	1,195.53	17.14

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Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02410-221-002	Elem Principal Soc Sec	6,300.00	5,186.92	0.00	1,113.08	17.66
01-2-02410-230-002	Elem Clerical Retirement	4,100.00	3,763.98	0.00	336.02	8.19
01-2-02410-231-001	Sec Principal Retirement	9,000.00	7,472.43	0.00	1,527.57	16.97
01-2-02410-231-002	Elem Principal Retirement	8,010.00	6,674.29	0.00	1,335.71	16.67
01-2-02410-580-001	Sec Principal Travel Expense	1,200.00	823.04	0.00	376.96	31.41
01-2-02410-580-002	Elem Principal Travel Expense	1,200.00	3,432.84	0.00	-2,232.84	-186.07
01-2-02410-610-001	Sec Principal Supplies	0.00	0.00	0.00	0.00	0.00
01-2-02410-610-002	Elem Principal Supplies	0.00	0.00	0.00	0.00	0.00
01-2-02410-733-001	Sec Principal Furniture	0.00	0.00	0.00	0.00	0.00
01-2-02410-733-002	Elem Principal Furniture	0.00	0.00	0.00	0.00	0.00
01-2-02410-810-001	Sec Principal Dues and Fees	1,500.00	955.00	0.00	545.00	36.33
01-2-02410-810-002	Elem Principal Dues and Fees	1,000.00	845.00	0.00	155.00	15.50
01-2-02410-890-001	Sec Principal Misc Expense	0.00	0.00	0.00	0.00	0.00
01-2-02410-890-002	Elem Principal Misc Expense	0.00	0.00	0.00	0.00	0.00
01-2-02490-111-001	Activities Director Salary	0.00	0.00	0.00	0.00	0.00
01-2-02490-121-001	Temporary Activities Dir	44,000.00	37,086.67	0.00	6,913.33	15.71
01-2-02490-221-001	Activities Dir Soc Sec	3,375.00	2,837.13	0.00	537.87	15.93
01-2-02490-231-001	Activities Dir Retirement	0.00	0.00	0.00	0.00	0.00
01-2-02510-110-000	Business Manager Salary	47,800.00	40,179.72	0.00	7,620.28	15.94
01-2-02510-130-000	Business Manager Overtime	10,880.00	10,156.86	0.00	723.14	6.64
01-2-02510-210-000	Business Manager Health Ins	9,620.00	8,013.50	0.00	1,606.50	16.69
01-2-02510-220-000	Business Manager Soc Sec	4,500.00	3,850.75	0.00	649.25	14.42
01-2-02510-230-000	Business Manager Retirement	5,800.00	4,972.14	0.00	827.86	14.27
01-2-02510-315-000	Auditing Services	15,000.00	14,133.75	0.00	866.25	5.77
01-2-02510-531-000	Postage	0.00	2,108.31	0.00	-2,108.31	0.00
01-2-02510-610-000	Office Supplies	32,000.00	17,566.15	0.00	14,433.85	45.10
01-2-02510-733-000	Business Manager Furniture	0.00	0.00	0.00	0.00	0.00
01-2-02510-890-000	Business Manager Misc	800.00	337.45	0.00	462.55	57.81
01-2-02580-432-000	Administrative Tech Support	51,000.00	45,989.28	0.00	5,010.72	9.82
01-2-02610-110-001	Sec Custodial Salary	70,400.00	56,277.44	0.00	14,122.56	20.06
01-2-02610-110-002	Elem Custodial Salary	64,100.00	50,986.35	0.00	13,113.65	20.45
01-2-02610-130-001	Sec Custodial Overtime	12,000.00	15,376.66	0.00	-3,376.66	-28.13
01-2-02610-130-002	Elem Custodial Overtime	10,000.00	5,147.25	0.00	4,852.75	48.52
01-2-02610-210-001	Sec Health Ins	19,240.00	16,027.00	0.00	3,213.00	16.69
01-2-02610-210-002	Elem Health Ins	19,240.00	16,027.00	0.00	3,213.00	16.69
01-2-02610-220-001	Sec Soc Sec	6,150.00	5,460.46	0.00	689.54	11.21
01-2-02610-220-002	Elem Soc Sec	5,540.00	4,200.62	0.00	1,339.38	24.17
01-2-02610-230-001	Sec Retirement	7,950.00	6,751.19	0.00	1,198.81	15.07
01-2-02610-230-002	Elem Retirement	7,300.00	5,539.43	0.00	1,760.57	24.11
01-2-02610-382-000	Telecomm & Internet	17,200.00	12,853.41	0.00	4,346.59	25.27
01-2-02610-410-001	Sec Water, Sewer & Garbage	40,000.00	29,559.73	0.00	10,440.27	26.10
01-2-02610-410-002	Elem Water, Sewer &	12,000.00	9,017.18	0.00	2,982.82	24.85

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01-2-02610-442-000	Copier Rental	20,000.00	17,709.16	0.00	2,290.84	11.45
01-2-02610-530-000	Telephone and Internet	0.00	0.00	0.00	0.00	0.00
01-2-02610-531-000	Postage	5,800.00	0.00	0.00	5,800.00	100.00
01-2-02610-610-001	Sec Custodial Supplies	48,000.00	32,805.36	0.00	15,194.64	31.65
01-2-02610-610-002	Elem Custodial Supplies	38,000.00	23,063.66	0.00	14,936.34	39.30
01-2-02610-621-001	Sec Utility Energy Services	142,000.00	124,157.25	0.00	17,842.75	12.56
01-2-02610-621-002	Elem Utility Energy Services	48,000.00	47,420.28	0.00	579.72	1.20
01-2-02620-110-000	Plant Maintenance Salary	60,000.00	50,053.85	0.00	9,946.15	16.57
01-2-02620-210-000	Maintenance Health Ins	9,620.00	8,013.50	0.00	1,606.50	16.69
01-2-02620-220-000	Maintenance Soc Sec	4,600.00	3,814.72	0.00	785.28	17.07
01-2-02620-230-000	Maintenance Retirement	5,930.00	4,938.90	0.00	991.10	16.71
01-2-02620-430-000	Contracted Main & Repairs	0.00	0.00	0.00	0.00	0.00
01-2-02620-431-000	Contracted Main & Repairs	75,000.00	84,368.69	0.00	-9,368.69	-12.49
01-2-02620-610-001	Sec Building Supply	3,200.00	1,248.35	0.00	1,951.65	60.98
01-2-02620-610-002	Elem Building Supply	4,500.00	0.00	0.00	4,500.00	100.00
01-2-02620-720-000	Building Improvements	137,000.00	0.00	0.00	137,000.00	100.00
01-2-02620-890-000	Maintenance Misc Expense	2,000.00	0.00	0.00	2,000.00	100.00
01-2-02630-710-000	Land Improvements	0.00	0.00	0.00	0.00	0.00
01-2-02650-732-000	Vehicle Acquisition	125,000.00	0.00	0.00	125,000.00	100.00
01-2-02710-110-000	Bus Driver Salary	50,000.00	44,940.00	0.00	5,060.00	10.12
01-2-02710-220-000	Bus Driver Soc Sec	4,200.00	3,347.09	0.00	852.91	20.30
01-2-02710-230-000	Bus Driver Retirement	4,550.00	4,107.17	0.00	442.83	9.73
01-2-02710-332-000	Route Mileage	16,000.00	238.55	0.00	15,761.45	98.50
01-2-02710-626-000	Bus/Van Gasoline	55,000.00	44,288.88	0.00	10,711.12	19.47
01-2-02710-732-000	Bus Acquisition	0.00	0.00	0.00	0.00	0.00
01-2-02710-890-000	Bus Misc Expenses	3,000.00	4,515.10	0.00	-1,515.10	-50.50
01-2-02712-110-001	SPED Transportation Salary	1,000.00	0.00	0.00	1,000.00	100.00
01-2-02712-220-001	SPED Transp Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-02712-230-001	SPED Transp Retirement	0.00	0.00	0.00	0.00	0.00
01-2-02712-332-001	SPED Transp Mileage To	0.00	0.00	0.00	0.00	0.00
01-2-02712-332-002	SPED Transp Mileage To	3,500.00	0.00	0.00	3,500.00	100.00
01-2-02712-519-002	SPED Transp Handibus	0.00	0.00	0.00	0.00	0.00
01-2-02730-431-000	Bus/Van Repairs &	40,000.00	23,521.51	0.00	16,478.49	41.19
01-2-03535-610-001	High Ability	8,000.00	3,015.22	0.00	4,984.78	62.30
01-2-04600-450-000	Site Improvements	15,000.00	6,883.63	0.00	8,116.37	54.10
01-2-05000-807-000	Repayment Of Taxes	10,000.00	8,850.43	0.00	1,149.57	11.49
01-2-06200-111-002	Title I Teachers Salary	68,700.00	54,251.92	0.00	14,448.08	21.03
01-2-06200-112-002	Title I Aides Salary	16,510.00	13,510.12	0.00	2,999.88	18.17
01-2-06200-132-002	Title I Aides Overtime	0.00	0.00	0.00	0.00	0.00
01-2-06200-211-002	Title I Teachers Health Ins	25,860.00	16,042.80	0.00	9,817.20	37.96
01-2-06200-212-002	Title I Aides Health Ins	9,620.00	8,013.50	0.00	1,606.50	16.69
01-2-06200-221-002	Title I Teachers Soc Sec	5,300.00	4,136.59	0.00	1,163.41	21.95

Expense Budget Report

ALL Data

Date Range: YTD thru 06/30/23

Arranged by:
Account Number

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-06200-222-002	Title I Aides Soc Sec	1,270.00	997.20	0.00	272.80	21.48
01-2-06200-231-002	Title I Teachers Retirement	6,800.00	5,351.95	0.00	1,448.05	21.29
01-2-06200-232-002	Title I Aides Retirement	1,650.00	1,334.52	0.00	315.48	19.12
01-2-06200-395-002	Title I ESU Contr Serv	0.00	3,436.24	0.00	-3,436.24	0.00
01-2-06200-610-002	Title I Supplies	1,800.00	171.32	0.00	1,628.68	90.48
01-2-06210-221-002	Title I Acct Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-06210-231-002	Title I Acct Retirements	400.00	0.00	0.00	400.00	100.00
01-2-06210-320-002	Title I Acct Contract Serv	1,500.00	0.00	0.00	1,500.00	100.00
01-2-06406-591-000	IDEA Base Preschool	7,210.00	4,557.00	0.00	2,653.00	36.79
01-2-06408-591-000	IDEA Base and	86,762.00	89,817.00	0.00	-3,055.00	-3.52
01-2-06412-334-000	IDEA Mileage Paid	0.00	572.20	0.00	-572.20	0.00
01-2-06412-591-000	IDEA Prop Share Nonpublic	940.00	5,216.84	0.00	-4,276.84	-454.98
01-2-06421-330-000	IDEA ARP Prof Dev	0.00	0.00	0.00	0.00	0.00
01-2-06421-591-000	IDEA ARP ESU	0.00	14,911.00	0.00	-14,911.00	0.00
01-2-06421-610-002	IDEA ARP Supplies	0.00	0.00	0.00	0.00	0.00
01-2-06421-810-001	IDEA ARP Sec Prin Fees	0.00	0.00	0.00	0.00	0.00
01-2-06421-810-002	IDEA ARP Elem Prin Fees	0.00	0.00	0.00	0.00	0.00
01-2-06422-591-000	IDEA Preschool ARP	0.00	1,357.00	0.00	-1,357.00	0.00
01-2-06423-591-000	IDEA School Age ARP	0.00	736.00	0.00	-736.00	0.00
01-2-06450-320-000	Medicaid Contract Services	0.00	0.00	0.00	0.00	0.00
01-2-06969-395-000	Title IV	10,000.00	10,000.00	0.00	0.00	0.00
01-2-06990-220-002	PBIS Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-06990-230-002	PBIS Retirement	0.00	0.00	0.00	0.00	0.00
01-2-06990-320-002	PBIS Contract Serv	1,000.00	0.00	0.00	1,000.00	100.00
01-2-06990-330-000	Training Stipends PBIS	0.00	0.00	0.00	0.00	0.00
01-2-06990-580-000	Travel Expense PBIS	0.00	0.00	0.00	0.00	0.00
01-2-06990-610-000	Supplies PBIS	0.00	0.00	0.00	0.00	0.00
01-2-06992-890-000	REAP Funds	35,540.00	0.00	0.00	35,540.00	100.00
01-2-06992-950-000	Special Budget Items	1,638,785.00	0.00	0.00	1,638,785.00	100.00
01-2-06996-610-000	CARES Supplies	0.00	0.00	0.00	0.00	0.00
01-2-06997-610-000	ESSER II Supplies	0.00	0.00	0.00	0.00	0.00
01-2-06997-640-000	ESSER II Textbooks	0.00	0.00	0.00	0.00	0.00
01-2-06997-643-000	ESSER II Web Software	0.00	0.00	0.00	0.00	0.00
01-2-06997-650-000	ESSER II Technology	0.00	0.00	0.00	0.00	0.00
01-2-06997-734-000	ESSER II Computer Hardware	0.00	0.00	0.00	0.00	0.00
01-2-06998-112-002	ESSER III Aides Salary	23,550.00	22,493.27	0.00	1,056.73	4.48
01-2-06998-132-002	ESSER III Aides Overtime	0.00	123.75	0.00	-123.75	0.00
01-2-06998-151-002	ESSER III Addl Comp	0.00	658.63	0.00	-658.63	0.00
01-2-06998-212-002	ESSER III Aides Health Ins	9,620.00	8,013.50	0.00	1,606.50	16.69
01-2-06998-221-002	ESSER III Addl Comp Soc	0.00	48.67	0.00	-48.67	0.00
01-2-06998-222-002	ESSER III Aides Soc Sec	1,820.00	1,730.25	0.00	89.75	4.93
01-2-06998-231-002	ESSER III Addl Comp Retire	0.00	65.07	0.00	-65.07	0.00

Expense Budget Report

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Date Range: YTD thru 06/30/23

Arranged by:
Account Number

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-06998-232-002	ESSER III Aides Retirement	2,350.00	2,213.31	0.00	136.69	5.81
01-2-06998-330-000	ESSER III Employee Training	0.00	4,334.00	0.00	-4,334.00	0.00
01-2-06998-431-000	ESSER III Contracted Main	0.00	0.00	0.00	0.00	0.00
01-2-06998-580-000	ESSER III Travel	0.00	0.00	0.00	0.00	0.00
01-2-06998-610-000	ESSER III Supplies	132,650.00	0.00	0.00	132,650.00	100.00
01-2-06998-640-000	ESSER III Textbooks	0.00	0.00	0.00	0.00	0.00
01-2-06998-734-000	ESSER III Computer	0.00	93,514.00	0.00	-93,514.00	0.00
01-2-06998-890-000	ESSER III Misc Expenses	0.00	0.00	0.00	0.00	0.00
01-2-08000-912-000	Transfer To Lunch Fund	70,000.00	0.00	0.00	70,000.00	100.00
01-2-08000-913-000	Transfer To Activity Fund	50,000.00	0.00	0.00	50,000.00	100.00
01	**Current Year Account Totals:**	**9,709,507.00**	**6,110,781.10**	**0.00**	**3,598,725.90**	**37.06**
01	**FUND Totals:**	**9,709,507.00**	**6,110,781.10**	**0.00**	**3,598,725.90**	**37.06**

Expense Budget Report

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Date Range: YTD thru 06/30/23

Arranged by:
Account Number

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
02	**DEPRECIATION FUND**					
02-2-02900-450-000	Construction Services	35,000.00	45,567.01	0.00	-10,567.01	-30.19
02-2-02900-732-000	Vehicle Acquisition	70,000.00	0.00	0.00	70,000.00	100.00
	02 Current Year Account Totals:	**105,000.00**	**45,567.01**	**0.00**	**59,432.99**	**56.60**
	02 FUND Totals:	**105,000.00**	**45,567.01**	**0.00**	**59,432.99**	**56.60**

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Date Range: YTD thru 06/30/23

Arranged by:
Account Number

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
03	**EMPLOYEE BENEFIT FUND**					
03-2-08000-911-000	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
	03 Current Year Account Totals:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	03 FUND Totals:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Expense Budget Report

ALL Data

Date Range: YTD thru 06/30/23

Arranged by:
Account Number

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
05	**ACTIVITY FUND**					
05-2-02900-340-000	Referees	0.00	21,618.00	0.00	-21,618.00	0.00
05-2-02900-580-000	Travel	0.00	25,911.65	0.00	-25,911.65	0.00
05-2-02900-610-000	Supplies - General	0.00	56,555.26	0.00	-56,555.26	0.00
05-2-02900-650-000	Supplies - Technology Related	0.00	9,517.00	0.00	-9,517.00	0.00
05-2-02900-739-000	Equipment	0.00	9,448.14	0.00	-9,448.14	0.00
05-2-02900-890-000	Misc Student Expenditures	0.00	86,322.05	0.00	-86,322.05	0.00
	05 Current Year Account Totals:	**0.00**	**209,372.10**	**0.00**	**-209,372.10**	**0.00**
	05 FUND Totals:	**0.00**	**209,372.10**	**0.00**	**-209,372.10**	**0.00**

Expense Budget Report

ALL Data

Date Range: YTD thru 06/30/23

Arranged by:
Account Number

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
06	**CAFETERIA FUND**					
06-2-03100-110-001	Sec Kitchen Staff	61,500.00	56,510.69	0.00	4,989.31	8.11
06-2-03100-110-002	Elem Kitchen Staff	45,600.00	40,955.00	0.00	4,645.00	10.18
06-2-03100-120-001	Sec Kitchen Substitutes	0.00	0.00	0.00	0.00	0.00
06-2-03100-120-002	Elem Kitchen Substitutes	0.00	1,632.00	0.00	-1,632.00	0.00
06-2-03100-130-001	Sec Kitchen Staff Overtime	2,800.00	2,188.32	0.00	611.68	21.84
06-2-03100-130-002	Elem Kitchen Staff Overtime	2,800.00	0.00	0.00	2,800.00	100.00
06-2-03100-210-001	Sec Kitchen Staff Health Ins	19,250.00	16,027.00	0.00	3,223.00	16.74
06-2-03100-210-002	Elem Kitchen Staff Health Ins	19,250.00	14,424.30	0.00	4,825.70	25.06
06-2-03100-220-001	Sec Kitchen Staff Soc Sec	5,200.00	4,287.47	0.00	912.53	17.54
06-2-03100-220-002	Elem Kitchen Staff Soc Sec	3,900.00	3,212.08	0.00	687.92	17.63
06-2-03100-230-001	Sec Kitchen Staff Retirement	6,325.00	4,885.21	0.00	1,439.79	22.76
06-2-03100-230-002	Elem Kitchen Staff Retirement	3,250.00	3,710.55	0.00	-460.55	-14.17
06-2-03100-630-001	Sec Food Expense	78,000.00	77,851.78	0.00	148.22	0.19
06-2-03100-630-002	Elem Food Expense	68,000.00	70,707.35	0.00	-2,707.35	-3.98
06-2-03100-890-001	Sec Food Service Misc	10,000.00	4,895.24	0.00	5,104.76	51.04
06-2-03100-890-002	Elem Food Service Misc	16,000.00	7,266.48	0.00	8,733.52	54.58
06-2-08000-911-000	Fund Transfer to General	19,000.00	0.00	0.00	19,000.00	100.00
	06 Current Year Account Totals:	**360,875.00**	**308,553.47**	**0.00**	**52,321.53**	**14.49**
	06 FUND Totals:	**360,875.00**	**308,553.47**	**0.00**	**52,321.53**	**14.49**

Expense Budget Report

ALL Data

Date Range: YTD thru 06/30/23

Arranged by:
Account Number

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
08	**BUILDING FUND**					
08-2-02620-720-000	Building Improvements	180,000.00	0.00	0.00	180,000.00	100.00
08-2-04600-710-000	Land and Land Improvements	15,000.00	0.00	0.00	15,000.00	100.00
08-2-05000-831-000	Note Principal Repayment	0.00	0.00	0.00	0.00	0.00
08-2-05000-832-000	Note Interest Repayment	0.00	0.00	0.00	0.00	0.00
08-2-05000-890-000	Fees For Services	20,000.00	0.00	0.00	20,000.00	100.00
	08 Current Year Account Totals:	**215,000.00**	**0.00**	**0.00**	**215,000.00**	**100.00**
	08 FUND Totals:	**215,000.00**	**0.00**	**0.00**	**215,000.00**	**100.00**
	Report Totals:	**10,390,382.00**	**6,674,273.68**	**0.00**	**3,716,108.32**	**35.76**

Payroll Expense Summary

ALL Data

Arranged by:
Account Number

Fund

Account Number	Account Description	Earning	Withholding	Employer
FUND: 01				
01-2-01100-111-001	Sec Teachers Salary	83,852.39		
01-2-01100-111-002	Elem Teachers Salary	78,580.48		
01-2-01100-114-001	Technology Staff	3,348.50		
01-2-01100-121-001	Sec Temporary Teacher Salary	5,667.98		
01-2-01100-123-001	Sec Substitute Salary	4,130.00		
01-2-01100-123-002	Elem Substitute Salary	4,006.96		
01-2-01100-151-001	Sec Additional Compensation	12,754.59		
01-2-01100-151-002	Ele Additional Compensation	429.16		
01-2-01100-153-001	Sec Substitutes Addl Comp	201.06		
01-2-01100-211-001	Sec Health Insurance			25,711.25
01-2-01100-211-002	Elem Health Insurance			31,999.76
01-2-01100-220-002	Elem Soc Sec Non Instruct			19.50
01-2-01100-221-001	Sec Soc Sec			7,705.44
01-2-01100-221-002	Elem Soc Sec			5,948.10
01-2-01100-223-001	Sec Substitute Soc Sec			331.35
01-2-01100-223-002	Elem Substitute Soc Sec			304.90
01-2-01100-224-001	Technology Soc Sec			251.50
01-2-01100-230-002	Elem Retirement Non Instruct			25.68
01-2-01100-231-001	Sec Retirement			9,298.65
01-2-01100-231-002	Elem Retirement			7,122.36
01-2-01100-233-002	Elem Substitute Retirement			152.12
01-2-01100-234-001	Technology Retirement			339.15
01-2-01100-320-002	Elem ESU Contracted Serv	260.00		
01-2-01150-111-002	LEP Teachers	5,847.56		
01-2-01150-221-002	LEP Soc Sec Teachers			441.90
01-2-01150-231-002	LEP Retire Teachers			563.78
01-2-01160-111-001	Sec Poverty Teachers	446.47		
01-2-01160-111-002	Elem Pov Teach & Teammates	1,749.66		
01-2-01160-221-001	Sec Pov Teachers Soc Sec			43.31
01-2-01160-221-002	Elem Pov Teachers Soc Sec			130.47
01-2-01160-231-001	Sec Pov Teachers Retire			55.92
01-2-01160-231-002	Elem Pov Teachers Retire			172.82
01-2-01190-111-002	Preschool Teachers	3,207.33		
01-2-01190-112-002	Preschool Aides	2,143.35		
01-2-01190-211-002	Presch Teachers Health Ins			1,604.28
01-2-01190-212-002	Presch Aides Health Ins			1,602.70
01-2-01190-221-002	Preschool Teachers Soc Sec			245.36
01-2-01190-222-002	Preschool Aides Soc Sec			156.88
01-2-01190-231-002	Preschool Teachers Retire			309.90
01-2-01190-232-002	Preschool Aides Retire			201.34
01-2-01200-111-001	SPED Sec Teachers	7,964.14		
01-2-01200-111-002	SPED Elem Teachers	10,234.99		
01-2-01200-112-001	SPED Sec Aides	3,875.07		
01-2-01200-112-002	SPED Elem Aides	6,477.71		
01-2-01200-122-002	SPED Elem Aides Substitutes	392.50		
01-2-01200-132-001	SPED Sec Aides Overtime	185.06		
01-2-01200-211-001	SPED Sec Teach Health Ins			1,604.28
01-2-01200-211-002	SPED Elem Teach Health Ins			2,154.17
01-2-01200-212-001	SPED Sec Aides Health Ins			2,404.05
01-2-01200-212-002	SPED Elem Aides Health Ins			4,006.75
01-2-01200-221-001	SPED Sec Teachers Soc Sec			603.38

Payroll Expense Summary

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Arranged by:
Account Number

Fund

Account Number	Account Description	Earning	Withholding	Employer
01-2-01200-221-002	SPED Elem Teachers Soc Sec			774.37
01-2-01200-222-001	SPED Sec Aides Soc Sec			310.30
01-2-01200-222-002	SPED Elem Aides Soc Sec			519.49
01-2-01200-231-001	SPED Sec Teachers Retire			744.39
01-2-01200-231-002	SPED Elem Teachers Retire			983.33
01-2-01200-232-001	SPED Sec Aides Retire			376.85
01-2-01200-232-002	SPED Elem Aides Retire			543.89
01-2-02120-111-001	Sec Guidance	6,071.71		
01-2-02120-111-002	Elem Guidance	5,661.73		
01-2-02120-211-001	Sec Guidance Health Ins			2,154.17
01-2-02120-211-002	Elem Guidance Health Ins			2,154.17
01-2-02120-221-001	Sec Guidance Soc Sec			453.14
01-2-02120-221-002	Elem Guidance Soc Sec			404.99
01-2-02120-231-001	Sec Guidance Retirement			585.10
01-2-02120-231-002	Elem Guidance Retirement			531.60
01-2-02130-116-002	Health Services	1,843.50		
01-2-02130-226-002	Health Soc Sec			141.03
01-2-02140-111-000	School Psych Salary	458.54		
01-2-02140-221-000	School Psych Soc Sec			39.00
01-2-02140-231-000	School Psych Retirement			50.49
01-2-02141-111-000	SPED School Psych Salary	5,354.15		
01-2-02141-211-000	SPED Sch Psych Health Ins			763.93
01-2-02141-221-000	SPED Sch Psych Soc Sec			399.89
01-2-02141-231-000	SPED Sch Psych Retirement			502.21
01-2-02190-110-001	Activity Bus/Van Drivers	1,876.38		
01-2-02190-220-001	Activity Bus/Van Soc Sec			143.47
01-2-02190-230-001	Activity Bus/Van Retirement			70.73
01-2-02220-111-002	Elem Library	1,482.20		
01-2-02220-211-002	Elem Library Health Ins			2,154.17
01-2-02220-221-002	Elem Library Soc Sec			82.44
01-2-02220-231-002	Elem Library Retirement			471.33
01-2-02320-105-000	Superintendent Salary	12,066.59		
01-2-02320-110-001	Sec Clerical Staff	4,074.13		
01-2-02320-130-001	Sec Clerical Staff Overtime	104.85		
01-2-02320-210-001	Sec Clerical Health Ins			801.35
01-2-02320-215-000	Superintendent Health Ins			2,154.17
01-2-02320-220-001	Sec Clerical Soc Sec			319.69
01-2-02320-225-000	Superintendent Soc Sec			907.18
01-2-02320-230-001	Sec Clerical Retirement			381.48
01-2-02320-235-000	Superintendent Retirement			1,191.91
01-2-02410-110-002	Elem Clerical Staff	3,382.84		
01-2-02410-111-001	Sec Principal Salary	7,647.12		
01-2-02410-111-002	Elem Principal Salary	7,106.84		
01-2-02410-130-002	Elem Clerical Staff Overtime	490.26		
01-2-02410-210-002	Elem Clerical Health Ins			801.35
01-2-02410-211-001	Sec Principal Health Ins			2,154.17
01-2-02410-211-002	Elem Principal Health Ins			763.93
01-2-02410-220-002	Elem Clerical Soc Sec			296.29
01-2-02410-221-001	Sec Principal Soc Sec			583.56
01-2-02410-221-002	Elem Principal Soc Sec			542.95
01-2-02410-230-002	Elem Clerical Retirement			382.58
01-2-02410-231-001	Sec Principal Retirement			746.65

Payroll Expense Summary

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Arranged by:
Account Number

Fund

Account Number	Account Description	Earning	Withholding	Employer
01-2-02410-231-002	Elem Principal Retirement			667.43
01-2-02490-121-001	Temporary Activities Dir Salary	4,086.67		
01-2-02490-221-001	Activities Dir Soc Sec			312.63
01-2-02510-110-000	Business Manager Salary	4,389.19		
01-2-02510-130-000	Business Manager Overtime	619.74		
01-2-02510-210-000	Business Manager Health Ins			801.35
01-2-02510-220-000	Business Manager Soc Sec			383.18
01-2-02510-230-000	Business Manager Retirement			494.77
01-2-02610-110-001	Sec Custodial Salary	6,322.38		
01-2-02610-110-002	Elem Custodial Salary	6,404.50		
01-2-02610-130-001	Sec Custodial Overtime	1,027.69		
01-2-02610-130-002	Elem Custodial Overtime	733.65		
01-2-02610-210-001	Sec Health Ins			1,602.70
01-2-02610-210-002	Elem Health Ins			1,602.70
01-2-02610-220-001	Sec Soc Sec			560.09
01-2-02610-220-002	Elem Soc Sec			535.46
01-2-02610-230-001	Sec Retirement			726.02
01-2-02610-230-002	Elem Retirement			705.09
01-2-02620-110-000	Plant Maintenance Salary	5,000.00		
01-2-02620-210-000	Maintenance Health Ins			801.35
01-2-02620-220-000	Maintenance Soc Sec			381.06
01-2-02620-230-000	Maintenance Retirement			493.89
01-2-02710-110-000	Bus Driver Salary	3,024.00		
01-2-02710-220-000	Bus Driver Soc Sec			227.85
01-2-02710-230-000	Bus Driver Retirement			290.41
01-2-06200-111-002	Title I Teachers Salary	5,488.19		
01-2-06200-112-002	Title I Aides Salary	534.73		
01-2-06200-211-002	Title I Teachers Health Ins			1,604.28
01-2-06200-212-002	Title I Aides Health Ins			801.35
01-2-06200-221-002	Title I Teachers Soc Sec			418.48
01-2-06200-222-002	Title I Aides Soc Sec			40.90
01-2-06200-231-002	Title I Teachers Retirement			535.19
01-2-06200-232-002	Title I Aides Retirement			52.82
01-2-06998-112-002	ESSER III Aides Salary	1,901.25		
01-2-06998-151-002	ESSER III Addl Comp	73.18		
01-2-06998-212-002	ESSER III Aides Health Ins			801.35
01-2-06998-221-002	ESSER III Addl Comp Soc Sec			5.41
01-2-06998-222-002	ESSER III Aides Soc Sec			145.45
01-2-06998-231-002	ESSER III Addl Comp Retire			7.23
01-2-06998-232-002	ESSER III Aides Retirement			167.06
01-931	Payable Account		-96,546.71	
	FUND 01 Totals:	332,980.97	-96,546.71	148,058.29
FUND: 06				
06-2-03100-110-001	Sec Kitchen Staff	5,530.30		
06-2-03100-110-002	Elem Kitchen Staff	2,862.19		
06-2-03100-120-002	Elem Kitchen Substitutes	357.00		
06-2-03100-130-001	Sec Kitchen Staff Overtime	338.40		
06-2-03100-210-001	Sec Kitchen Staff Health Ins			1,602.70
06-2-03100-210-002	Elem Kitchen Staff Health Ins			801.35
06-2-03100-220-001	Sec Kitchen Staff Soc Sec			445.12
06-2-03100-220-002	Elem Kitchen Staff Soc Sec			246.27
06-2-03100-230-001	Sec Kitchen Staff Retirement			480.48

Payroll Expense Summary

ALL Data

Arranged by:
Account Number

Fund

Account Number	Account Description	Earning	Withholding	Employer
06-2-03100-230-002	Elem Kitchen Staff Retirement			234.90
06-931	Payable Account		-1,616.92	
	FUND 06 Totals:	9,087.89	-1,616.92	3,810.82
	Report Totals:	342,068.86	-98,163.63	151,869.11

ALL Data
Fiscal Year 2023

Preliminary Check Register

Arranged by:
Vendor ID

Check Date / Invoice	DD	Check Number / Invoice Date	Vendor ID / PO Number	PO Date	Vendor Name / Description	Manual Check Number	Amount
Checks Available to Print							
01 - GENERAL							
			FRENCHMAN		Frenchman Valley Co-op		
61523		06/16/23		06/16/23	gas		774.95
						Check Total	774.95
						Vendor Total	774.95
			ABTBJHSA		Adams Bank FBO Ben Jones HSA		
3HSAABTBJ.356		06/13/23		06/13/23	June 2023 Payroll		313.28
						Check Total	313.28
						Vendor Total	313.28
			ABTJKHSA		Adams Bank FBO Jonette Kemling HSA		
3HSAABTJK.356		06/13/23		06/13/23	June 2023 Payroll		313.28
						Check Total	313.28
						Vendor Total	313.28
			ADAMLUMB		Adams Lumber		
61523		06/16/23		06/16/23	paint, supplies		1,303.24
						Check Total	1,303.24
						Vendor Total	1,303.24
			AFLAC12		American Family Life		
2AFLAC12.356		06/13/23		06/13/23	June 2023 Payroll		1,779.05
2AMFA.356		06/13/23		06/13/23	June 2023 Payroll		424.08
						Check Total	2,203.13
						Vendor Total	2,203.13
			AMAZON		Amazon Capital Services		
61523		06/16/23		06/16/23	classroom supplies, office		2,636.77
						Check Total	2,636.77
						Vendor Total	2,636.77
			BHE4317		Black Hills Energy		
6/23-1		06/16/23		06/16/23	gas		155.11
						Check Total	155.11
						Vendor Total	155.11
			BHE4318		Black Hills Energy		
6/23-2		06/16/23		06/16/23	gas		1,036.31
						Check Total	1,036.31
						Vendor Total	1,036.31
			BHE4319		Black Hills Energy		
6/23-3		06/16/23		06/16/23	gas		414.79
						Check Total	414.79

Preliminary Check Register

Check Date / Invoice	DD	Check Number / Invoice Date	Vendor ID / PO Number	PO Date	Vendor Name / Description	Manual Check Number	Amount
						Vendor Total	414.79
			BHE4479		Black Hills Energy		
6/23-4		06/16/23		06/16/23	gas		399.18
						Check Total	399.18
						Vendor Total	399.18
			BHE5611		Black Hills Energy		
6/23-5		06/16/23		06/16/23	gas		74.15
						Check Total	74.15
						Vendor Total	74.15
			BHE9834		Black Hills Energy		
6/23-6		06/16/23		06/16/23	gas		146.59
						Check Total	146.59
						Vendor Total	146.59
			BHE9835		Black Hills Energy		
6/23-7		06/16/23		06/16/23	gas		1,977.10
						Check Total	1,977.10
						Vendor Total	1,977.10
			BLUECR01		Blue Cross/Blue Shield		
3DENTAL.356		06/13/23		06/13/23	June 2023 Payroll		6,450.97
3HEAL.356		06/13/23		06/13/23	June 2023 Payroll		85,379.61
61523		06/16/23		06/16/23	Addl Prem		4,005.91
						Check Total	95,836.49
						Vendor Total	95,836.49
			CAPITALBUS		Capital Business Systems		
34175271		06/16/23		06/16/23	copier rental		2,960.84
						Check Total	2,960.84
						Vendor Total	2,960.84
			CITYOFGR		City Of Grant		
6/23-ES		06/16/23		06/16/23	ES elecricity & utilities		2,654.95
6/23-HS		06/16/23		06/16/23	HS electricity & utilities		7,604.60
						Check Total	10,259.55
						Vendor Total	10,259.55
			COMFORTIN		Comfort Inn		
61523		06/16/23		06/16/23	Staff motel		719.70
						Check Total	719.70
						Vendor Total	719.70
			CORNHUSK		The Cornhusker/Marriott Hotel		
61523		06/16/23		06/16/23	Jolliffe hotel		129.00

Preliminary Check Register

Check Date / Invoice	DD	Check Number / Invoice Date	Vendor ID / PO Number	PO Date	Vendor Name / Description	Manual Check Number	Amount
						Check Total	129.00
						Vendor Total	129.00
			COUNTRY SU		Country Supply		
61523		06/16/23		06/16/23	paint sprayer, paint		1,747.05
						Check Total	1,747.05
						Vendor Total	1,747.05
			DAYSINNKEA		Days Inn		
61523		06/16/23		06/16/23	staff dev		654.00
						Check Total	654.00
						Vendor Total	654.00
			DEMCO		Demco		
7308403		06/16/23		06/16/23	supplies		199.45
7312905		06/16/23		06/16/23	supplies		222.70
						Check Total	422.15
						Vendor Total	422.15
			DICKBLICK		Blick Art Materials		
2023various		06/16/23		06/16/23	classroom supplies		2,660.10
						Check Total	2,660.10
						Vendor Total	2,660.10
			EAKES		Eakes Office Solutions		
61523		06/16/23		06/16/23	office, classroom sup		7,663.69
						Check Total	7,663.69
						Vendor Total	7,663.69
			EASTWEST		East West Books		
348795		06/16/23		06/16/23	books		75.90
						Check Total	75.90
						Vendor Total	75.90
			EBSCOTOO		EBSCO		
1695910		06/16/23		06/16/23	subscriptions		103.03
1695939		06/16/23		06/16/23	subscriptions		395.99
						Check Total	499.02
						Vendor Total	499.02
			EFTPS		EFTPS Payroll Deposit		
2FICA.356		06/13/23		06/13/23	June 2023 Payroll		20,350.87
2FICM.356		06/13/23		06/13/23	June 2023 Payroll		4,759.52
2USIT.356		06/13/23		06/13/23	June 2023 Payroll		21,252.09
3FICA.356		06/13/23		06/13/23	June 2023 Payroll		20,350.87
3FICM.356		06/13/23		06/13/23	June 2023 Payroll		4,759.52
						Check Total	71,472.87

Preliminary Check Register

Check Date / Invoice	DD	Check Number / Invoice Date	Vendor ID / PO Number	PO Date	Vendor Name / Description	Manual Check Number	Amount
						Vendor Total	71,472.87
			ESU10		ESU #10		
23382		06/16/23		06/16/23	computer repairs		288.00
						Check Total	288.00
						Vendor Total	288.00
			ESU16		ESU #16		
1665		06/16/23		06/16/23	SPED, Staff Dev		914.35
						Check Total	914.35
						Vendor Total	914.35
			FERGJULIE		Julie Ferguson		
61523		06/16/23		06/16/23	meal reimbursement		65.89
						Check Total	65.89
						Vendor Total	65.89
			FIRNATCAP		First National Capital Markets		
8273		06/15/23		06/16/23	Budget Assistance		5,000.00
						Check Total	5,000.00
						Vendor Total	5,000.00
			FREIDEAS		Fresh Ideas		
390216		06/16/23		06/16/23	JH College Visit meals		378.95
						Check Total	378.95
						Vendor Total	378.95
			GOPHER		Gopher		
61523		06/15/23		06/15/23	classroom supplies		2,869.05
						Check Total	2,869.05
						Vendor Total	2,869.05
			GRANTRIB		Grant Tribune/Imperial Republican		
61523		06/15/23		06/15/23	legal proceedings		153.48
						Check Total	153.48
						Vendor Total	153.48
			GREAPL02		Great Plains Communications		
61523		06/16/23		06/16/23	telephone		1,090.21
						Check Total	1,090.21
						Vendor Total	1,090.21
			HAMPKEAR		Hampton Inn		
61523		06/15/23		06/15/23	motel		189.00
						Check Total	189.00
						Vendor Total	189.00
			HARMCAR		Carolyn Harms		

Preliminary Check Register

Check Date / Invoice	DD	Check Number / Invoice Date	Vendor ID / PO Number	PO Date	Vendor Name / Description	Manual Check Number	Amount
61523		06/15/23		06/15/23	accompanist		805.00
						Check Total	805.00
						Vendor Total	805.00
			HATCSUPE		Hatch's Super Foods		
6/23-2468		06/15/23		06/15/23	classroom supplies		30.08
6/23-6002		06/15/23		06/15/23	classroom supplies		26.97
6/23-6005		06/15/23		06/15/23	classroom supplies		15.38
						Check Total	72.43
						Vendor Total	72.43
			HI-LINE		Hi-Line Cooperative inc		
61523		06/15/23		06/15/23	fuel		159.26
						Check Total	159.26
						Vendor Total	159.26
			HIRERIGHT		HireRight, LLC		
1169092		06/15/23		06/15/23	DOT testing		192.75
						Check Total	192.75
						Vendor Total	192.75
			IDEALLIN		Ideal Linen Supply		
61523		06/15/23		06/15/23	mops, mats		1,388.28
						Check Total	1,388.28
						Vendor Total	1,388.28
			JOLLMARK		Mark Jolliffe		
61523		06/15/23		06/15/23	moving expenses		1,335.14
						Check Total	1,335.14
						Vendor Total	1,335.14
			KAPLAN		Kaplan Early Learning Co		
6589053		06/15/23		06/15/23	supplies		10.35
						Check Total	10.35
						Vendor Total	10.35
			KSBSCHOOL		KSB School Law		
14191		06/15/23		06/15/23	legal services		1,250.00
						Check Total	1,250.00
						Vendor Total	1,250.00
			LAKELEAR		Lakeshore Learning Materials		
671410050323		06/15/23		06/15/23	classroom supplies		205.77
						Check Total	205.77
						Vendor Total	205.77
			LEGALSHIEL		LegalShield		

Preliminary Check Register

Check Date / Invoice	DD	Check Number / Invoice Date	Vendor ID / PO Number	PO Date	Vendor Name / Description	Manual Check Number	Amount
2LEGALSH.356		06/13/23		06/13/23	June 2023 Payroll		101.70
						Check Total	101.70
						Vendor Total	101.70
			LJNUSIC		LJ Music/Audio		
1412		06/15/23		06/15/23	Sound system		3,800.00
						Check Total	3,800.00
						Vendor Total	3,800.00
			MEPLASTIC		M&E Plastic Repair		
61523		06/15/23		06/15/23	Cracks repairs		3,800.00
						Check Total	3,800.00
						Vendor Total	3,800.00
			MGTRUST		MG Trust Company		
2MG403B.356		06/13/23		06/13/23	June 2023 Payroll		300.00
2MG403ROTH.356		06/13/23		06/13/23	June 2023 Payroll		4,350.00
						Check Total	4,650.00
						Vendor Total	4,650.00
			MOWERSMORE		Mowers N More		
1141		06/15/23		06/15/23	repairs		1,424.87
						Check Total	1,424.87
						Vendor Total	1,424.87
			NAPAAUTO		Imperial NAPA		
61523		06/15/23		06/15/23	parts		218.90
						Check Total	218.90
						Vendor Total	218.90
			NASB		Nebraska Association of School Boards		
12415-H8F7L6		06/15/23		06/15/23	registration		175.00
						Check Total	175.00
						Vendor Total	175.00
			NASCO		Nasco		
448973		06/15/23		06/15/23	classroom		219.49
						Check Total	219.49
						Vendor Total	219.49
			NCSA		NCSA		
76733		06/16/23		06/16/23	Babbit NCE conf		235.00
76941		06/16/23		06/16/23	Picquet reg		100.00
						Check Total	335.00
						Vendor Total	335.00

Preliminary Check Register

Check Date / Invoice	DD	Check Number / Invoice Date	Vendor ID / PO Number	PO Date	Vendor Name / Description	Manual Check Number	Amount
			NEBRDEPT		Nebraska Depart. Of Revenue		
2NEIT.356		06/13/23		06/13/23	June 2023 Payroll		10,358.77
						Check Total	10,358.77
						Vendor Total	10,358.77
			NEBRRETI		Nebraska Retirement System		
2NTRT.356		06/13/23		06/13/23	June 2023 Payroll		29,647.68
3NTRT.356		06/13/23		06/13/23	June 2023 Payroll		29,944.17
						Check Total	59,591.85
						Vendor Total	59,591.85
			NPPD		Nebraska Public Power District		
61523		06/15/23		06/15/23	Elsie electricity		31.58
						Check Total	31.58
						Vendor Total	31.58
			NSBEGHSA		Nebraska State Bank FBO Emily Glause HSA		
3HSANSBEG.356		06/13/23		06/13/23	June 2023 Payroll		313.28
						Check Total	313.28
						Vendor Total	313.28
			ONESOUR		One Source		
2022125151		06/15/23		06/15/23	background check		28.00
						Check Total	28.00
						Vendor Total	28.00
			ORIETRAD		Oriental Trading Company		
72423286401		06/15/23		06/15/23	classroom supplies		189.74
						Check Total	189.74
						Vendor Total	189.74
			OSTEREMMA		McKenzie Oster		
61523		06/15/23		06/15/23	Preschool overpayment		25.00
						Check Total	25.00
						Vendor Total	25.00
			PCSBCBS		Perkins County Schools		
2BCBS.356		06/13/23		06/13/23	June 2023 Payroll		124.08
						Check Total	124.08
						Vendor Total	124.08
			PCSTRANS		PCS Transaction Cash		
61523		06/15/23		06/15/23	field trips, lunch refunds		1,435.54
						Check Total	1,435.54
						Vendor Total	1,435.54
			PERKCOHE		Perkins Co. Health Services		

Preliminary Check Register

Check Date / Invoice	DD	Check Number / Invoice Date	Vendor ID / PO Number	PO Date	Vendor Name / Description	Manual Check Number	Amount
61523		06/15/23		06/15/23	bus driver lab fee		430.00
						Check Total	430.00
						Vendor Total	430.00
			PERRYGUTH		PGH&G Attorneys At Law		
61523		06/15/23		06/15/23	legal services		339.20
						Check Total	339.20
						Vendor Total	339.20
			PINNVISA		Pinnacle Bank		
61523		06/15/23		06/15/23	meals, gas		121.57
						Check Total	121.57
						Vendor Total	121.57
			POTTSWELD		Potts Welding		
1372		06/15/23		06/15/23	grind toe kick		372.00
						Check Total	372.00
						Vendor Total	372.00
			POWERSCHOO		PowerSchool Group		
347575B		06/15/23		06/15/23	support		163.86
						Check Total	163.86
						Vendor Total	163.86
			PRONTO		Pronto		
61523		06/15/23		06/15/23	gas		2,111.77
						Check Total	2,111.77
						Vendor Total	2,111.77
			QUALDIES		Quality Diesel Inc		
61523		06/15/23		06/15/23	repairs		1,415.17
						Check Total	1,415.17
						Vendor Total	1,415.17
			REALGOOD		Really Good Stuff, Inc.		
8223849		06/15/23		06/15/23	classroom supplies		12.99
						Check Total	12.99
						Vendor Total	12.99
			REESMECH		Reese Mechanical		
12321		06/15/23		06/15/23	repair		300.00
						Check Total	300.00
						Vendor Total	300.00
			REISAUS		Austin Reisig		
61523		06/15/23		06/15/23	moving expenses		2,598.78
						Check Total	2,598.78

Preliminary Check Register

Check Date / Invoice	DD	Check Number / Invoice Date	Vendor ID / PO Number	PO Date	Vendor Name / Description	Manual Check Number	Amount
						Vendor Total	2,598.78
			SCENARIO		Scenario Learning		
73510		06/15/23		06/15/23	teacher evaluations		1,433.61
						Check Total	1,433.61
						Vendor Total	1,433.61
			SCHOSP02		School Specialty Inc.		
308104286686		06/16/23		06/16/23	classroom supplies		210.00
61523		06/15/23		06/15/23	classroom supplies		3,634.75
						Check Total	3,844.75
						Vendor Total	3,844.75
			SSBTSHSA		Sandhills State Bank FBO Tristan Stephenson H		
3HSASSBTS.356		06/13/23		06/13/23	June 2023 Payroll		233.31
						Check Total	233.31
						Vendor Total	233.31
			T & T MAR		Principal Life Group		
2LTD.356		06/13/23		06/13/23	June 2023 Payroll		261.43
						Check Total	261.43
						Vendor Total	261.43
			TEACDIRECT		Teacher Direct		
2023/4423		06/15/23		06/15/23	classroom supplies		200.28
						Check Total	200.28
						Vendor Total	200.28
			TEACHSTRAT		TeachingStrategies		
208382		06/15/23		06/15/23	Assessments		354.20
						Check Total	354.20
						Vendor Total	354.20
			THATFISH		That Fish Place		
3168464		06/15/23		06/15/23	classroom supplies		191.19
						Check Total	191.19
						Vendor Total	191.19
			TKELEV		TK Elevator Corp		
1000521752		06/15/23		06/15/23	Service Agmt		1,440.00
						Check Total	1,440.00
						Vendor Total	1,440.00
			USPOSTALS		U.S. Postal Service		
61523		06/15/23		06/15/23	P. O. Box rental		252.00
						Check Total	252.00
						Vendor Total	252.00

Preliminary Check Register

Check Date / Invoice	DD	Check Number / Invoice Date	Vendor ID / PO Number	PO Date	Vendor Name / Description	Manual Check Number	Amount
			VALLPRO		Valley Pro Irrigation		
85186		06/15/23		06/15/23	sprinkler parts		747.79
						Check Total	747.79
						Vendor Total	747.79
			VIAERO		Viaero		
61523		06/15/23		06/15/23	cell phone		82.50
						Check Total	82.50
						Vendor Total	82.50
			VISIONSP		Vision Service Plan (CT)		
2VSPVISION.356		06/13/23		06/13/23	June 2023 Payroll		589.44
						Check Total	589.44
						Vendor Total	589.44
			WAGEWORKS		WageWorks, Inc.		
2CAFE.356		06/13/23		06/13/23	June 2023 Payroll		1,918.00
2DCARE.356		06/13/23		06/13/23	June 2023 Payroll		330.00
						Check Total	2,248.00
						Vendor Total	2,248.00
			WFBUSMC		Payment Remittance Center		
61523		06/15/23		06/15/23	printing, gas, dues		4,287.55
						Check Total	4,287.55
						Vendor Total	4,287.55
			WILLHSAD		William H. Sadlier, Inc.		
61523		06/16/23		06/16/23	workbooks		2,779.50
						Check Total	2,779.50
						Vendor Total	2,779.50
			WOODSMITH		Woodsmith		
61523		06/15/23		06/15/23	2 yr subscription		49.00
						Check Total	49.00
						Vendor Total	49.00
			WWADMINFEE		WageWorks		
5212399		06/15/23		06/15/23	admin fee		176.00
						Check Total	176.00
						Vendor Total	176.00
						01 - GENERAL Totals:	**337,074.84**
06 - CAFETERIA FUND							
			BLUECR01		Blue Cross/Blue Shield		
3DENTAL.356		06/13/23		06/13/23	June 2023 Payroll		159.03
3HEAL.356		06/13/23		06/13/23	June 2023 Payroll		2,245.02
						Check Total	2,404.05

Preliminary Check Register

Check Date / Invoice	DD	Check Number / Invoice Date	Vendor ID / PO Number	PO Date	Vendor Name / Description	Manual Check Number	Amount
						Vendor Total	2,404.05
			CASHWA		Cash-Wa Distributing		
6/23 ES		06/16/23		06/16/23	ES food expense & shelves		4,263.26
6/23 HS		06/16/23		06/16/23	HS food expense		2,672.34
						Check Total	6,935.60
						Vendor Total	6,935.60
			DILSAND		Jeff Dilsaver		
61523		06/16/23		06/16/23	lunch refund		50.00
						Check Total	50.00
						Vendor Total	50.00
			EFTPS		EFTPS Payroll Deposit		
2FICA.356		06/13/23		06/13/23	June 2023 Payroll		560.34
2FICM.356		06/13/23		06/13/23	June 2023 Payroll		131.05
3FICA.356		06/13/23		06/13/23	June 2023 Payroll		560.34
3FICM.356		06/13/23		06/13/23	June 2023 Payroll		131.05
						Check Total	1,382.78
						Vendor Total	1,382.78
			FRIEDEAN		Dean Friedel		
61523		06/16/23		06/16/23	lunch refund		15.20
						Check Total	15.20
						Vendor Total	15.20
			GORGEND		Dana Gorgen		
61523		06/16/23		06/16/23	lunch refund		7.00
						Check Total	7.00
						Vendor Total	7.00
			HATCSUPE		Hatch's Super Foods		
6/23-2410		06/15/23		06/15/23	food expense		522.17
						Check Total	522.17
						Vendor Total	522.17
			JAEGSOPH		Sophia Jaeger		
61523		06/15/23		06/15/23	lunch refund		4.20
						Check Total	4.20
						Vendor Total	4.20
			JONESBEN		Ben Jones		
61523		06/15/23		06/15/23	lunch refund		22.95
						Check Total	22.95
						Vendor Total	22.95
			JONREB		Rebecca Jones		
61523		06/15/23		06/15/23	lunch refund		16.95

Preliminary Check Register

Check Date / Invoice	DD	Check Number / Invoice Date	Vendor ID / PO Number	PO Date	Vendor Name / Description	Manual Check Number	Amount
						Check Total	16.95
						Vendor Total	16.95
			MAHNTYLER		Tyler Mahnken		
615213		06/15/23		06/15/23	lunch refund		4.20
						Check Total	4.20
						Vendor Total	4.20
			MORCOMM		Morale Committee		
61523		06/15/23		06/15/23	Reimb food expense		439.62
						Check Total	439.62
						Vendor Total	439.62
			NEBRDEPT		Nebraska Depart. Of Revenue		
2NEIT.356		06/13/23		06/13/23	June 2023 Payroll		167.24
						Check Total	167.24
						Vendor Total	167.24
			NEBRRETI		Nebraska Retirement System		
2NTRT.356		06/13/23		06/13/23	June 2023 Payroll		708.28
3NTRT.356		06/13/23		06/13/23	June 2023 Payroll		715.38
						Check Total	1,423.66
						Vendor Total	1,423.66
			PCSTRANS		PCS Transaction Cash		
61523		06/15/23		06/15/23	field trips, lunch refunds		48.30
						Check Total	48.30
						Vendor Total	48.30
			PHILPICQ		Phillip Picquet		
61523		06/15/23		06/15/23	lunch refund		5.00
						Check Total	5.00
						Vendor Total	5.00
			USFOOD		US Foods - Div #2365		
6/23-ES		06/15/23		06/15/23	ES food expense		1,736.90
6/23-HS		06/15/23		06/15/23	HS food expense		1,431.68
						Check Total	3,168.58
						Vendor Total	3,168.58
			VISIONSP		Vision Service Plan (CT)		
2VSPVISION.356		06/13/23		06/13/23	June 2023 Payroll		50.01
						Check Total	50.01
						Vendor Total	50.01
						06 - CAFETERIA FUND Totals:	**16,667.51**
						Total of Checks Available to Print:	**353,742.35**

Report Total:	**353,742.35**

Revenue Budget Report

SELECTED Data

Date Range: YTD thru 06/30/23

Arranged by:
Account Number

Account	Description	Budget	Receipts	Revenue Balance	Percent Remaining
01	**GENERAL**				
01-1-01100-000-000	Taxes	6,297,980.00	4,966,806.93	1,331,173.07	21.13
01-1-01115-000-000	Carline Taxes	100.00	179.24	-79.24	-79.24
01-1-01120-000-000	Public Power Dist Sales Tax	70,000.00	69,953.56	46.44	0.06
01-1-01125-000-000	Motor Vehicle Taxes	320,000.00	299,778.29	20,221.71	6.31
01-1-01140-000-000	Prop Tax Penalties & Interest	0.00	5,448.91	-5,448.91	0.00
01-1-01190-000-000	County Treasurer's Commission	-62,980.00	-49,943.52	-13,036.48	20.69
01-1-01315-000-000	Tuition Received DL Spanish	75,000.00	37,555.75	37,444.25	49.92
01-1-01370-000-000	Preschool Tuition	15,000.00	23,703.00	-8,703.00	-58.02
01-1-01510-000-000	Interest	200.00	3,642.29	-3,442.29	-1,721.14
01-1-01911-000-000	Local License Fees	2,000.00	1,560.00	440.00	22.00
01-1-01925-000-000	Corporate/Other Private Grants	0.00	4,397.00	-4,397.00	0.00
01-1-01955-000-000	Dual Credit Reimbursement	0.00	3,828.00	-3,828.00	0.00
01-1-01990-000-000	Other Local Receipts	1,500.00	1,655.96	-155.96	-10.39
01-1-02110-000-000	County Fines & License	0.00	600.00	-600.00	0.00
01-1-02130-000-000	Other County Receipts	0.00	0.00	0.00	0.00
01-1-02210-000-000	ESU Receipts	6,000.00	6,607.59	-607.59	-10.12
01-1-03110-000-000	State Aid	64,890.00	58,401.00	6,489.00	10.00
01-1-03120-000-000	Special Education Sch Age	255,000.00	235,241.00	19,759.00	7.74
01-1-03125-000-000	SPED Transportation Sch Age	0.00	0.00	0.00	0.00
01-1-03130-000-000	Homestead Exemption	20,000.00	22,673.47	-2,673.47	-13.36
01-1-03131-000-000	Property Tax Credit	560,000.00	601,218.48	-41,218.48	-7.36
01-1-03132-000-000	Personal Property Tax Credit	0.00	0.00	0.00	0.00
01-1-03133-000-000	Nameplate Capacity Tax-Renew Energy	0.00	191.80	-191.80	0.00
01-1-03180-000-000	Prorate Motor Vehicle	9,000.00	9,643.50	-643.50	-7.15
01-1-03400-000-000	State Apportionment	85,000.00	140,134.37	-55,134.37	-64.86
01-1-03512-000-000	Distance Ed Incentive Pymnt	24,484.00	24,982.92	-498.92	-2.03
01-1-03535-000-000	High Ability Learners	4,000.00	5,086.00	-1,086.00	-27.15
01-1-03800-000-000	NPPD In Lieu Taxes	0.00	0.00	0.00	0.00
01-1-03990-000-000	Other State Receipts	0.00	0.00	0.00	0.00
01-1-04105-000-000	E-Rate Rebates	0.00	0.00	0.00	0.00
01-1-04310-000-000	REAP	35,540.00	34,540.00	1,000.00	2.81
01-1-04421-000-000	IDEA Part B	0.00	1,389.00	-1,389.00	0.00
01-1-04505-000-000	Title I	43,000.00	15,941.00	27,059.00	62.92
01-1-04506-000-000	Title I Accountability	0.00	0.00	0.00	0.00
01-1-04509-000-000	Title IIA	0.00	0.00	0.00	0.00
01-1-04512-000-000	IDEA Base Allocation	0.00	0.00	0.00	0.00
01-1-04516-000-000	IDEA Preschool	4,600.00	4,493.00	107.00	2.32
01-1-04518-000-000	IDEA Base & Enrollment Poverty	86,000.00	87,460.00	-1,460.00	-1.69
01-1-04519-000-000	IDEA Enrollment/Poverty	0.00	0.00	0.00	0.00
01-1-04521-000-000	IDEA Nonpublic	0.00	7,657.00	-7,657.00	0.00
01-1-04530-000-000	Other Federal Receipts-PBIS	500.00	0.00	500.00	100.00
01-1-04708-000-000	Medicaid Payments (MIPS)	0.00	0.00	0.00	0.00
01-1-04709-000-000	Medicaid Admin Activities (MAAPS)	2,000.00	4,117.96	-2,117.96	-105.89
01-1-04969-000-000	Title IV	0.00	0.00	0.00	0.00

Revenue Budget Report

SELECTED Data

Date Range: YTD thru 06/30/23

Arranged by:
Account Number

Account	Description	Budget	Receipts	Revenue Balance	Percent Remaining
01-1-04996-000-000	CARES Emergency Relief	0.00	0.00	0.00	0.00
01-1-04997-000-000	ESSER II	0.00	0.00	0.00	0.00
01-1-04998-000-000	ESSER III	0.00	93,514.00	-93,514.00	0.00
01-1-05200-000-000	Other Fund Transfers In	70,000.00	72,516.33	-2,516.33	-3.59
01-1-05300-000-000	Sale Of Property	0.00	1,500.00	-1,500.00	0.00
01-1-05301-000-000	Insurance Adjustment	1,000.00	9,086.94	-8,086.94	-808.69
01-1-05690-000-000	Other Non Revenue	25,000.00	52,491.93	-27,491.93	-109.96
01-1-06300-000-000	Special Budget Items	1,694,693.00	0.00	1,694,693.00	100.00
01-2-01100-151-999	Addl Comp Acct-Not Used	0.00	0.00	0.00	0.00
01	**FUND Totals:**	**9,709,507.00**	**6,858,052.70**	**2,851,454.30**	**29.36**
	Report Totals:	**9,709,507.00**	**6,858,052.70**	**2,851,454.30**	**29.36**

Revenue Journal (Preliminary)

Fiscal Year: 2023

Entry Line	Date Account	Received From	Receipt Description	Accrue	Description	Bank ID/Account	Receivable	Received
Journal:		**06/16/23**						
Entry	**06/16/23**				**May receipts**	**A**	**GENERAL**	**Sandhills State**
1	01-1-01100-000-000		Taxes				0.00	1,284,422.65
2	01-1-01125-000-000		Motor Vehicle Taxes				0.00	18,128.36
3	01-1-03130-000-000		Homestead Exemption				0.00	7,373.80
4	01-1-03131-000-000		Property Tax Credit				0.00	26,334.40
5	01-1-01115-000-000		Carline Taxes				0.00	145.11
6	01-1-03180-000-000		Prorate Motor Vehicle				0.00	15.00
7	01-1-01190-000-000		County Treasurer's Commission				0.00	-12,917.96
8	01-1-04709-000-000		Medicaid Admin Activities (MAAPS)				0.00	1,979.49
9	01-1-03120-000-000		Special Education Sch Age				0.00	44,719.00
10	01-1-03110-000-000		State Aid				0.00	6,489.00
11	01-1-01370-000-000		Preschool Tuition				0.00	1,548.00
12	01-1-05690-000-000		Other Non Revenue				0.00	5,789.62
13	01-1-05200-000-000		Other Fund Transfers In				0.00	7,829.63
14	01-1-02210-000-000		ESU Receipts				0.00	5,612.59
15	01-1-05300-000-000		Sale Of Property				0.00	1,500.00
16	01-1-01510-000-000		Interest				0.00	697.99
					Totals for Entry 10686		**0.00**	**1,399,666.68**
					Totals for Journal		**0.00**	**1,399,666.68**

Bank Account Totals

A	**GENERAL FUND**	**Sandhills State Bank**	**1,399,666.68**

Fund Summary		**Receivable**	**Received**
01	**GENERAL**	**0.00**	**1,399,666.68**

June Transaction Cash

(May Transactions)

Rhea Self	Interview mileage	$175.00	01-2-02320-890-000
Wex Bank	Gas	$241.29	01-2-02710-626-000
Dusty Trails	2nd Grade Field Trip	$420.00	01-2-02190-610-002
N.P. Childrens Museum	Kinder. Grade Field Trip	$135.00	01-2-02190-610-002
Prairie Theatre	Book-It Reading Reward	$352.00	01-2-01100-610-002
Pioneer Village	8th Grade Field Trip	$112.25	01-2-02190-610-001
Caitlyn Adams	Lunch Refund	$7.60	06-2-03100-890-002
Ciara Lampmann	Lunch Refund	$40.70	06-2-03100-890-002

TOTAL $ 1,483.84

2022-2023 Perkins County Schools Treasurer's Report - June 2023 Board Meeting - (For the month of May 2023)

INTEREST RATES			0.25% Sandhills State	0.30% Pinnacle		
			SPECIAL BUILDING	DEPRECIATION	EMPLOYEE BENEFIT	
	GENERAL FUND	**LUNCH FUND**	**FUND**	**FUND**	**FUND**	**ACTIVITY FUND**
Balance Forward	**$2,371,849.89**	**$103,915.30**	**$595,917.09**	**$247,403.18**	**$0.00**	**$229,218.44**
EXPENDITURES						
Payroll	$239,102.48	$7,829.63				
Bills	$361,516.61	$21,970.78		$0.00		$22,988.93
Total Bills	**$600,619.09**	**$29,800.41**	**$0.00**	**$0.00**	**$0.00**	**$22,988.93**
RECEIPTS						
LOCAL RECEIPTS	$1,312,755.99	$5,575.02	$62,821.59			$30,086.59
STATE RECEIPTS	$84,931.20	$19,774.23				
FEDERAL RECEIPTS	$1,979.49					
Total	**$1,399,666.68**	**$25,349.25**	**$62,821.59**	**$0.00**	**$0.00**	**$30,086.59**
Void Checks	$4,086.00					$1,416.08
Returned Checks						
Transfers						
CD Deposit into Checking						
Bank Charges						$3.65
Bank Error/Correction						
Lunch/Other Refunds						
Interest		$130.40	$144.68	$67.10		$289.19
Ending Balance	**$3,174,983.48**	**$99,594.54**	**$658,883.36**	**$247,470.28**	**$0.00**	**$238,017.72**
CD's/Investments	$17.70			$0.00	$0.00	
TOTAL FUND BALANCE	**$3,175,001.18**	**$99,594.54**	**$658,883.36**	**$247,470.28**	**$0.00**	**$238,017.72**
EXPENDITURES TO-DATE	**$5,537,272.00**	**$284,414.99**	**$0.00**	**$45,567.01**	**$0.00**	**$234,395.03**
Budget Total	$9,709,507.00	$375,000.00	$842,997.00	$450,245.00	$0.00	$601,420.00
						TOTAL CD's/INVEST:
						$17.70

June 2023 - School Board Meeting
Elementary Principal's Report

<u>Elementary Academics/Professional Development:</u>

- CIP Retreat - June 9th
- Summer School, 4 weeks, 2 sessions:
    - Current 1st Session
        - June 5th - 8th and June 12th - 15th
    - Upcoming 2nd Session
        - July 24th - 28th and July 31st - August 3rd

Staffing has been a success. The Elementary Staff will be fully staffed for the 2023-24 school year.

The Elementary building is being prepared for the 2023-24 School Year.

- Classroom Arrangements
- Deep cleaning
- Paint touchups

Thank you for the opportunity to serve at Perkins County Elementary. I have been blessed to be part of the Perkins County Family for the past three years. I wish the best to everyone moving forward.

Curriculum Report
School Board Meeting - June 19, 2023
Submitted By: Deanne Bishop - Curriculum Coordinator

1. Update - Ongoing Curriculum Work

a) I have started the process of changing over the sharing permissions for our district's curriculum maps with new staff members. I have also been answering questions about what to do with old / outdated materials as new teachers start going through their classrooms.

b) Although the vast majority of curriculum materials are already here for the 2023-24 school year, there have been a couple of late arrivals, so I've made sure those get delivered to teachers' respective rooms.

c) I continue to post things on our social media platforms throughout the summer. This time of year, the majority of these posts regard what our students and staff are doing in the summer (activities, trainings, new hires, etc.), job and openings.

d) I attended the school's CIP Meeting on June 9, 2023, at Bayside Golf Course.

2. Update - HAL

a) I attended the NEgifted summer session in Omaha on June 4-5, 2023. We planned the 2024 NEgifted convention and discussed ongoing HAL opportunities for rural students this upcoming year.

TEACHER'S CONTRACT

THIS CONTRACT is made by and between Perkins County School District No. 68-0020, (also known as Perkins County Schools and referred to herein as the "District"), and **Jill Bauerle**, a legally qualified teacher (referred to here as "Teacher").

WITNESSETH: The Board of Education of the District agrees to employ the Teacher above named in the schools of the District for a school year, which shall begin on or about August 11, 2023, and end on May 19, 2024, and shall consist of 184 days of service. The Teacher agrees to accept such employment at a salary of **$37,720.00 (62.5%)** and under the following conditions. Index: **BA+27 (1.025)** Years of Experience: **27**

FIRST: Teacher's salary shall be payable in 12 equal installments. The first installment shall be payable on the 15th day of September, 2023, and the remaining installments shall be payable on the 15th day of each month thereafter.

SECOND: Teacher agrees to be governed by the policies, regulations of the Board of Education and the directives of the Administration. Teacher's duties are subject to assignment by the Superintendent of Schools. Teacher agrees to devote full time during days of school to his/her position in all respects and to perform the assigned duties diligently and faithfully to the best of his/her professional ability.

THIRD: In addition to the teaching duties set forth herein, Teacher may be assigned such "extra duty" assignments which shall be for such compensation as may be agreed upon by the District and the Teacher or a duly authorized bargaining agent for the Teacher.

FOURTH: This contract may be canceled or amended by a majority of the members of the school board during the school year for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of the teacher's certificate by the State Board of Education; (b) breach of any of the material provisions of this contract; (c) for any reason set forth in this contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; or (i) physical or mental incapacity. Cancellation or amendment under this contract shall be governed by applicable provisions of Nebraska statute.

FIFTH: Upon termination of this contract for just cause, or upon the release of Teacher from this contract, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the date of such termination bears to the number of days of service set forth herein. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher.

SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract, provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District; and the Board shall fix the time at which the resignation is to take effect.

SEVENTH: This contract shall conform to the regulations governing deductions from the above-stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another school board or board of education within this state covering a part or all of the same time of performance as is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this contract, he/she holds or will hold a valid Nebraska Teaching Certificate. It is understood and agreed that this contract is not valid until the Teacher's Certificate, as herein listed, is registered in the office of the County Superintendent of Schools in this county and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate.

NINTH: The wages set forth in this agreement shall be subject to such wage adjustment as may, from time to time, be agreed upon by the Board and the Teacher or a duly authorized bargaining agent for the Teacher.

TENTH: The Teacher's failure to return a signed copy of the contract or renewal agreement to the Superintendent of Schools or Secretary of the Board of Education of the District on or before May 31, 2023, shall constitute a rejection by the Teacher of this offer of employment.

Executed 5/27, 2023

Jill M. Bauerle
Teacher

Executed _____, 2023

By: _____
Board President

_____
Board Secretary

5018
Parent and Guardian Involvement In Education Practices

The school district recognizes the importance of parental and guardian involvement in the education of their children. The school district will take the following steps to ensure that the rights of parents and guardians to participate in the education of their children are preserved.

1. Parents/Guardians will be provided access, as described in district procedures, to district-approved textbooks and other curricular materials and tests used in the district upon request.

    a. A parental request to review specific approved textbooks and other district- or building-approved curricular materials (written, visual, and audio) should be made to the principal of the building where the textbooks and curriculum materials are used.
    b. Parents may check out textbooks and may review curricular materials such as video and audio recordings within a time frame determined by the building principal to prevent disruption of the instructional process.
    c. A parental request to review specific standardized and criterion-referenced tests used in the district should be made in writing to the building principal. Copies of the most recent tests used in the district will be available for parent review. Parents wishing to review statewide assessments will be provided with sample questions and a copy of a practice test, but will not be provided with copies of the actual assessment due to testing security. In the case of other secure tests such as the ACT, parents must contact the publisher to obtain copies of the test.

2. Parents/Guardians will be permitted, within district procedures, to attend and observe courses, assemblies, counseling sessions, and other instructional activities.

    a. Parents/guardians are invited to make appointments with the building principal to visit classes, assemblies and other instructional activities. The principal shall give permission after determining that parental/guardian observation would not disrupt the activity. Observations that last more than 60 minutes or occur on consecutive days are typically disruptive and will not be permitted absent unusual circumstances, in the sole discretion of the building principal.

b. Parents/guardians may contact the building principal to request permission to attend counseling sessions in which their child is involved.

3. Parents/guardians will be permitted, within district procedures, to ask that their children be excused from school experiences that parents find objectionable.

   a. Building principals may excuse a student from any single school experience at the parent's written request.

   b. When appropriate, alternative experiences will be provided for the student by the school.

4. Parents/guardians will be informed through the student handbook and district policies of the manner that the district will provide access to records of students.

5. Parents/guardians will be informed of the standardized and criterion-referenced district testing program. Parents may request additional information from the building principal.

6. Parents/guardians will be informed of the circumstances under which they may opt-out of state and federal assessments.

   a. In accordance with federal law, at the beginning of the school year, the District shall provide notice of the right to request a copy of this policy to parents/guardians of students attending schools receiving Title I funds. The District will provide a copy of this policy to a requesting parent in a timely manner.

   b. State Assessments

      State and federal law simultaneously require students to take state assessments, with few exceptions, but also permit parents or guardians to request to opt their students out of these assessments. Approval of opt out requests is contrary to the mandatory testing laws, so the District cannot "approve" the request. Parents who do not present their child for testing will result in the child receiving the lowest score possible on the assessment.

c. National Assessment of Educational Progress

As a condition of receiving federal funds, the District participates in the National Assessment of Educational Progress (NAEP). To help ensure that the District has a representative sample of students taking the NAEP, which will allow the District to assess the quality and effectiveness of its programming on a national level, the District strongly encourages all eligible students to participate. However, student participation in NAEP is voluntary.

The District shall provide parents/guardians of eligible students with reasonable notice prior to the exam being administered. Parents/guardians wishing to opt their students out of the NAEP assessment must notify the district in writing at least three days prior to the exam date to ensure that the District can coordinate supervision and alternative activities for students who have opted out.

7. Parents/guardians will be notified of their right to remove their children from surveys prior to district participation in surveys.

   a. The principal must approve all surveys intended to gather information from students before they are administered to students.

   b. Students' participation in surveys is voluntary. Parents/guardians may restrict their child from participating in any survey.

Adopted on: ____6-17-19_____
Revised on: ____11-16-20_____
Reviewed on: ___7-18-22, 6-19-23_____

5052
School Wellness Policy

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

1. Goals for Nutrition Promotion and Education

a. The district will promote healthy food and beverage choices for all students, as well as encourage participation in school meal programs by such methods as implementing evidence-based healthy food promotion techniques through the school meal programs and promoting foods and beverages that meet or exceed the USDA Smart Snacks in School nutrition standards.

b. The health curriculum will include information on good nutrition and healthy living habits.

c. Teachers will incorporate information on nutrition and wellness into the classroom curriculum as appropriate.

d. The district will collaborate with public and private entities to promote student wellness.

e. Water will be made available to students throughout the school day.

2. Goals for Physical Activity

a. The school district's curriculums shall include instruction on physical activity and habits for healthy living.

b. Students will be encouraged to engage in physical activities throughout the school day and will be provided with opportunities to do so.

c. The district encourages parents and guardians to support their children's participation in physical activity, to be physically active role models, and to include physical activity in family events.

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

a. The district will participate in state and federal child nutrition programs as appropriate.

b. The district will provide professional development, support, and resources for staff about student wellness.

c. Students will be provided sufficient time in which to eat school-provided meals.

d. The district's lunchrooms will be attractive and well-lighted.

e. The district will allow other health-related entities to use school facilities for activities such as health clinics and screenings so long as the activities meet the district's requirements and criteria for the use of facilities.

f. The district may partner with other individuals or entities in the community to support the implementation of this policy.

g. The district will strive to provide physical activity breaks for all students, recess for elementary students, and before and after school activities, as well as encourage students to use active transport (walking, biking, etc.)

h. The district will use evidence-based strategies to develop, structure, and support student wellness.

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

a. The district will ensure that student access to foods and beverages meet federal, state and local laws and guidelines including, but not limited to:

   i. USDA National School Lunch and School Breakfast nutrition standards

   ii. USDA Smart Snacks in School nutrition standards.

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

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

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

6. Food and Beverage Marketing

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

a. This requirement does not apply to marketing that occurs at events outside of school hours such as after school sporting or any other events, including school fundraising events.

b. The district will not immediately replace menu boards, coolers, tray liners, beverage cups, and other food service equipment with depictions of noncompliant products or logos to comply with the new USDA Smart Snacks in Schools nutrition requirements. All previously purchased products will be used, and all existing contracts honored.

c. All equipment that currently displays noncompliant marketing materials will not be removed or replaced (e.g., a score board with a Coca-Cola logo). However, as the district reviews and considers new contracts, and as scoreboards or other such durable equipment are replaced or updated over time, any products that are marketed and advertised will meet or exceed the USDA Smart Snacks in School nutrition standards

7. Public Participation

Parents, students, representatives of the school food authority, teachers, school health professionals, board members, school administrators, and members of the general public shall be allowed to provide their input to the school district during the wellness policy adoption and review process.

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

a. Except as otherwise allowed by the Nebraska Department of Education (NDE), all foods and beverages sold during the school day as part of a fundraiser or for any other purpose in competition with the National School Lunch and Breakfast Programs must meet the nutrition standards of those programs.

b. Fundraiser food or beverages are NOT exempt from the USDA Smart Snacks in School nutrition standards. Therefore, if food is sold as a fundraiser:

(1) It shall not be sold in competition with school meals in the food service area during the meal service.

(2) It shall not be sold or otherwise made available to students anywhere on school premises during the period beginning one half hour prior to the serving period for breakfast and/or lunch and lasting until one half hour after the serving of breakfast and/or lunch.

(3) The sale of food items during the school day shall meet the USDA Smart Snacks in School nutrition requirements

(4) This restriction does not apply to food sold during non-school hours, weekends, and off-campus fundraising events such as concessions during after-school sporting events, school plays or concerts; or to bulk food items that are sold for consumption at home. (Ex: frozen pizzas, cookie dough tubs, etc.)

9. Triennial Assessment

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

a. Compliance with this policy;

b. How this policy compares to NDE model wellness policies;

c. Progress made in attaining the goals of this policy.

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

10. Public Notice

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

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

11. Recordkeeping

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

12. Operational Responsibility

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

A wellness committee will be established to implement this policy and adhere to compliance with NDE and federal requirements and expectations.

* These strategies include, but are not necessarily limited to, those cited in the Alliance for a Healthier Generation's Model Wellness Policy (Updated 9/2016 to Reflect the USDA Final Rule) found at (Updated June 2020 to Reflect the USDA Final Rule) found at https://api.healthiergeneration.org/resource/2.

Adopted on: ____6-19-17_____
Revised on: ____7-20-20_____
Reviewed on: __7-19-23_____

5001
Compulsory Attendance and Excessive Absenteeism

Research on policies and practices that effectively encourage regular student attendance share some key components:

1. Education of parents regarding school attendance requirements.
2. Effective policies and practices to monitor attendance.
3. Clear definition of excessive absenteeism and a two-stage response to excessive absences.

The board has considered this educational research and used it to create the following policy on Compulsory Attendance and Excessive Absenteeism.

Required Attendance

Every person residing in the school district who has legal or actual charge or control of any child who is of mandatory attendance age shall cause that child to attend a public or private school regularly unless the child has graduated from high school or has been allowed to dis-enroll pursuant to this policy.

Mandatory Attendance Age

All children who are or will turn six years old before January 1 of the current school year are of mandatory attendance age. Children who have not turned eighteen years of age are of mandatory attendance age.

A child who will not reach age 7 before January 1 of the current school year may be excused from mandatory attendance if the child's parent or guardian completes an affidavit affirming that alternative educational arrangements have been made for the child. A copy of the required affidavit is attached to this policy.

Discontinuing Enrollment – 5 Year Old Students

The person seeking to discontinue the enrollment of a student who will not reach six years of age prior to January 1 of the current school year shall submit a signed, written request and to the superintendent using the form which is attached to this policy. The school district may request written verification or documentation that the person signing the form has legal or actual charge or control of the student. The school district shall discontinue the enrollment of any student who satisfies these requirements. Any student whose enrollment is discontinued under this subsection shall not be eligible to reenroll in this

school district until the beginning of the following school year unless otherwise required by law.

Discontinuing Enrollment – 16 and 17 Year Old Students

Only children who are at least 16 years of age may be disenrolled from the district. The person seeking to discontinue the child's enrollment shall submit a signed, written request and submit it to the superintendent using the form which is attached to this policy. The district will follow the procedures outlined on the attached form in considering requests to disenroll.

Only children disenrolling to attend a non-accredited school may be exempt from this policy. The person with legal or actual charge or control of the child must provide the superintendent with a copy of the signed request submitted to the State Department of Education for attending non-accredited schools. The superintendent may confirm the validity of the submission with the State Department of Education.

Attendance Officer

Each building principal is designated as an attendance officer for the district. Each building principal, at his or her discretion, may delegate these responsibilities to any other qualified individual. The attendance officer is responsible for enforcing the provisions of state law relating to compulsory attendance. This responsibility includes but is not limited to filing a report with the county attorney of the county in which a student resides. Compensation for the duties of attendance officer is included in the salary for the superintendent or designee.

Expectations for Regular Attendance:

1. Students are expected to attend every class, every day.
2. The only "excused" absences shall be:
   a.) absences when a licensed health care provider has confirmed in writing that, in his/her professional medical opinion and within his/her scope of practice, the student is so physically or mentally ill that attendance impracticable or impossible;
   b.) absences when the Nebraska State Patrol confirms in writing that weather conditions have made the roads impassable so that the student's attendance impracticable or impossible;
   c.) student attendance at a school-sponsored activity;

d.) student has been suspended or expelled from school by the school district; and

e.) absences required by law enforcement, child protective services or a court of competent jurisdiction, confirmed in writing to the school district.

f.) Attendance at a funeral for a member of the immediate family (Parent, Sibling, Grandparents). Administration has discretion to excuse or not excuse funerals outside of immediate family members.

g.) Military Obligations

3. All other absences, including absences for minor illnesses, family events, routine medical appointments are simply "absences."

4. Upon return from every absence or partial-day absence, *administration may require students to remain after school* to meet with teachers, work on missed assignments or simply to study. The location and supervision of the student will be determined by the building principal in consultation with the student's classroom teacher(s).

5. Students must not be absent from any course more than seven days in any given quarter in order to earn academic credit for that course for that quarter. Students who lose credit in any given course due to absences may appeal that loss of credit to his/her building principal.

Attendance Incentives:

Building principals *may* establish attendance incentives for their students. Those may include:

- Special Recognition of students who have 95% or greater attendance each quarter
- Excusal from certain classroom assignments (final exam, written report) for students with 95% or greater attendance each semester
- Special rewards (movie day, field day, extra recess) for students who have 95% or greater attendance

At the conclusion of each quarter building principals report to the board what incentives were implemented and the effectiveness of the incentive in improving student attendance and engagement.

When students are absent from school, district staff will respond as follows:

First Stage Response to Absences

1. A member of district staff will contact parent via telephone for every absence if the parent has not contacted the school in advance.
2. When a student receives 5 unexcused absences or the hourly equivalent in any semester, the Attendance Officer will follow the attached procedure for addressing barriers to the student's attendance.

When a student is absent more than twenty days per year or the hourly equivalent and any portion of the absences is unexcused, the Attendance Officer may file a report with the county attorney of the county in which the student resides. For example, if the student accumulates 23 days of excused absences due to documented illness and is tardy one time, the Attendance Officer may file a report with the appropriate county attorney. NEB. REV. STAT. § 43-247(3)(a) and (b).

3. When a student receives 5 unexcused absences a meeting may be called. That meeting will be documented on the attached form.
    a. This meeting must be attended by attendance officer, parents, social worker or principal, and the student (if appropriate)
    b. The meeting shall be documented
    c. The meeting shall develop a collaborative plan to assist the student in improving his/her attendance
4. The superintendent must meet with the building principal if more than 10% of students miss seven or more days of class in any quarter to review strategies to improve the school building's climate. A consistent pattern of building-wide absenteeism may result in a formal remediation plan.

Adopted on: __5-15-17_____
Revised on: _____
Reviewed on: __6-17-21;6-16-22,6-19-23_____

Acknowledgment of Receipt

I understand that consistent school attendance is required by state law. I also understand that student achievement is directly linked to excellent attendance. I have received the board of education's new policy on student attendance and have reviewed it.

Student Name_____

Student Signature_____

Date_____

Parent/Guardian Name_____

Parent/Guardian Signature_____

Date_____

5054
Student Bullying

Definition of Bullying. Nebraska statute defines bullying as "an ongoing pattern of physical, verbal or electronic abuse." The Centers for Disease Control and Prevention defines bullying as "any unwanted aggressive behavior(s) by another youth or group of youths who are not siblings or current dating partners that involves an observed or perceived power imbalance and is repeated multiple times or is highly likely to be repeated." The school district's administrators will consider these definitions when determining whether any specific situation constitutes bullying. These definitions include both in-person and cyberbullying behaviors.

Bullying Prohibited. Students are prohibited from engaging in any form of bullying behavior.

Reporting Bullying. Students who experience or observe bullying behavior must immediately report what happened to a teacher or administrator. Students can use the district's anonymous platform located on the district's website to make this report. Students may always confer with their parents or guardians about bullying they experience or witness, but the students must also ultimately report the situation to a teacher or administrator.

Bullying Investigations. School district staff will investigate allegations of bullying using the same practices and procedures that the district observes for student disciplinary matters. In no circumstance will school district staff be deliberately indifferent to allegations of bullying.

Disciplinary Consequences. The disciplinary consequences for bullying behavior will depend on the frequency, duration, severity and effect of the behavior.

A student who engages in bullying behavior on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or his or her designee, or at school-sponsored activities or school-sponsored athletic events may be subject to disciplinary consequences including but not limited to long-term suspension, expulsion, or mandatory reassignment.

Without limiting the foregoing, a student who engages in bullying behavior that materially and substantially interferes with or disrupts the

educational environment, the district's day-to-day operations, or the education process, regardless of where the student is at the time of engaging in the bullying behavior, may be subject to discipline to the extent permitted by law.

Bullying Based on Protected Class Status. Bullying based on protected class status is unique and may require additional investigation. The appropriate district staff member or coordinator will promptly investigate bullying complaints that violate the district's antidiscrimination policies.

Support for Students Who Have Experienced Bullying. Regardless of where the bullying occurred, the district will consider whether victims of bullying are suffering an adverse educational impact and, if appropriate, will refer those students to the district's student assistance team.

Bullying Prevention and Education. Students and parents are encouraged to inform teachers or administrators orally or in writing about bullying behavior or suspected bullying behavior. School employees are required to inform the administrator of all such reports. The appropriate administrator shall promptly investigate all such reports. Each building shall engage in activities which educate students about bullying, bullying prevention and digital citizenship.

Policy Review. The school district shall review this policy annually.

Adopted on: ___7-16-18_____
Revised on: _____6-15-20_____
Reviewed on: ___6-17-21; 6-16-22; 6-19-23_____

5057
District Title I Parent and Family Engagement Policy

The school district will jointly develop with parents a School-Parent-Student Compact that outlines how the parents, school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the State's high standards.

The written District Parent and Family Engagement Policy will be jointly developed and distributed to parents and family members of participating children and the local community in an understandable format and to the extent practicable, in a language the parents can understand. An annual evaluation of the content and effectiveness of the Parent and Family Engagement Policy will be used to design evidence-based strategies for more effective parental involvement, to revise the Parent and Family Engagement Policy and to remove barriers to participation.

The school district recognizes the unique needs of students who are being served in its Title I program, and the importance of parent and family engagement in the Title I program. Parent and family engagement in the Title I Program shall include, but is not limited to:

1. An annual meeting to which all parents of participating children will be invited to inform parents of their school's participation under this part, to explain the requirements of this part, and the right of the parents to be involved. Invitations may take the form of notes sent with students or announcements in the school newsletter. Additional meetings may be scheduled, based upon need and interest for such meetings.

2. An explanation of the details for the child's and parents' participation, including but not limited to: curriculum objectives, the forms of academic assessment used to measure student progress and the achievement levels of the challenging State academic standards, type and extent of participation, parental input in educational decisions, coordination and integration with other Federal, State, and district programs, and evaluations of progress.

3. Opportunities for participation in parent involvement activities such as training to help parents work with their children to

improve achievement. A goal of parent activities is to provide parents with opportunities to participate in decisions relating to the education of their students, where appropriate.

4. The district will, to the extent practicable, provide parents of limited English proficiency, parents with disabilities, parents with limited literacy, are economically disadvantaged, are of a racial or minority background or parents of migratory children with opportunities for involvement in the Title I Program. Communication to parents about student progress and the district's other Title I Program communications will be provided in the language used in the home to the extent practicable. Responses to parent concerns will be provided in a timely manner.

5. Opportunities for parent-teacher conferences, in addition to those regularly scheduled by the school district, if requested by the parents or as deemed necessary by school district staff.

6. The district will coordinate and integrate parental involvement programs and activities with other programs in the community. These may include cooperation with other community programs such as Head Start and preschools and other community services such as the public library.

7. Educate teachers, specialized instructional support personnel, principals, and other school leaders, with the assistance of parents in the value and utility of contributions of parents, how to reach out to, communicate with and work with parents as equal partners.

This policy shall be reviewed annually at the annual meeting where concerned parties can have a conversation about possible changes to the Parent and Family Engagement Policy.

Adopted on: ___6-19-17_____
Revised on: ___5-18-20_____
Reviewed on: __5-17-21; 6-16-22; 6-19-22_____

3001
Budget and Property Tax Request

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

BUDGET PROCEDURES

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

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

> For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: ~~[Insert Internet address for the web site established pursuant to Laws 2021, LB528, section 5]~~. https://nep.education.ne.gov/

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

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

time to do so. Five minutes shall generally be considered a reasonable amount of time.

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

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

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

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

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

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

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

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

of the tax request for the current year and the property tax rate that will be necessary to fund that tax request; the percentage increase or decrease in the property tax rate from the prior year to the current year; and the percentage increase or decrease in the total operating budget from the prior year to the current year.

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

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

Resolution. The board shall pass a resolution to set the amount of its property tax request only after holding the public hearing. The resolution setting the district's property tax request at an amount that exceeds the prior year's property tax request shall include, but not be limited to, the information required by section ~~77-1601.02(4)~~ 77-1632(4).

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

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

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

include discussion on each political subdivision's intent to increase its property tax request by more than the allowable growth percentage to the extent allowed by law.

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

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

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

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

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

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

Certification. The resolution setting the property tax request shall be

certified and forwarded to the county clerk on or before October 15th of the year for which the tax request is to apply.

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

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

I. Applicability of the Policy

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

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

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

A. A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.

B. A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.

C. A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with

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

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

A. Methods of Bidding/Soliciting Quotations or Estimates

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

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

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

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

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

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

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

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

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

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

1. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised;

2. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;

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

4. The contract will be awarded to the lowest responsive and responsible bidder.

a) Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest.

b) Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.

c) Any or all bids may be rejected if there is a sound documented reason.

5. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on

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

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

B. Advertising for Bids.

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

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

C. Bid Documents

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

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

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

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

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

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

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

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

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

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

V. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

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

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

C. Full and Open Competition

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

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

D. Debarment and Suspension

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

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

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

E. Settlements of Issues Arising Out of Contract

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

F. Record Keeping

1. Record Retention

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

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

b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding construction projects for a minimum of five (5) years after the sale or demolition of the building. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

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

2. Maintenance of Construction Records for Projects Financed with Federal Funds

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

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

VI. Conflict of Interest and Code of Conduct

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

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

1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.

2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

C. Favors and Gifts

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

D. Enforcement

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

VII. Financial Management

A. Identification.

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

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

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

E. Budget Control

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

F. Payment Methods

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

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

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

G. Allowability of Costs

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

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

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

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

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

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

income.

I. Cost Sharing or Matching

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

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

J. Documentation of Personnel Expenses

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

VIII. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

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

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

C. Record Keeping

1. Record Retention

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

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

c) Records will be destroyed in compliance with Schedule

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

2. Maintenance of Procurement Records

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

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

D. Privacy

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

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

3004.1
Fiscal Management for Purchasing and Procurement Using Federal Funds

I. Applicability of Policy

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

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

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

II. Procurement System

The District maintains the following purchasing procedures.

A. Responsibility for Purchasing

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

B. Methods of Purchasing

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

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

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

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

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

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

3. Purchases Over $250,000

a) Sealed Bids (Formal Advertising)

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

b) Contract/Price Analysis

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

4. **Noncompetitive Proposals (Sole Sourcing)**

a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1) The item is available only from a single source;

2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

3) The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or

4) After solicitation of a number of sources, competition is determined inadequate.

b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.

c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds $250,000.

5. **Competitive Proposals.**

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

1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;

2) Proposals must be solicited from an adequate number of qualified sources; and

3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

C. Use of Purchase (Debit & Credit) Cards

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

D. Federal Procurement System Standards

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

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

E. Debarment and Suspension

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

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

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

F. Settlements of Issues Arising Out of Procurements

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

III. Conflict of Interest and Code of Conduct

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

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

1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.

2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

C. Favors and Gifts

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

D. Enforcement

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

IV. Property Management Systems

A. Property Classifications

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

2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or $5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.

3. Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.

4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

   a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and

   b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

B. Inventory Procedure

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

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

C. Inventory Records

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

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

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

D. Physical Inventory

1. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

2. The Superintendent or his/her designee will ensure that the physical inventory is performed. The physical inventory will generally occur during the months of June or July, but may be conducted during other time periods with the approval of the superintendent.

E. Maintenance

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

F. Lost or Stolen Items

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

G. Use of Equipment

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

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

H. Disposal of Equipment

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

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

I. Equipment and Capital Expenditures

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

J. Depreciation

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

V. Financial Management

A. Identification

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

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

E. Budget Control

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

F. Payment Methods

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

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

G. Allowability of Costs

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

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

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

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

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

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

I. Cost Sharing or Matching

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

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

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

J. Documentation of Personnel Expenses

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

VI. Written Compensation Policies

A. Time and Effort Standards

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

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

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

B. Time and Effort Procedures

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

C. Fringe Benefits

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

D. Leave

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

E. Unexpected or Extraordinary Circumstances

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

F. Documentation for Personnel Expenses

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

VII. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

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

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

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

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

C. Record Keeping

1. Record Retention

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

   b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before

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

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

2. Maintenance of Procurement Records

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

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

D. Privacy

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and

State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

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

3033
Lending Textbooks to Children Enrolled in Private Schools

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

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

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

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

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

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

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

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

This policy shall terminate July 1, 2024.

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

3036
Purchasing (Credit) Card Program

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

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

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

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

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

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

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

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

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

4003
Drug Policy Regarding Drivers

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

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

[Insert designated individual] may be contacted at [insert contact information.]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4045
Milk Expression

Except as otherwise provided by law, t~~T~~he district will provide reasonable break time for an employee who wishes to breastfeed or express breast milk for her nursing child each time such employee has the need to do so. The District will provide ~~in~~ a place, other than a bathroom, which is shielded from view and free from intrusion from co-workers and the public ~~for one year after the child's birth~~. These accommodations will be provided for one year after the child's birth, unless otherwise required by law.

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

4059

~~Suicide Prevention~~Behavioral and Mental Health Training

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

~~school nurses~~
~~teachers~~
~~counselors~~
~~school psychologists~~
~~administrators~~
~~school social workers~~
~~community coaches~~
~~paraeducators~~
~~bus drivers~~
~~kitchen staff~~
~~custodians~~
~~secretarial and clerical staff~~

These employees must complete the ~~online~~ training designated by the school district or superintendent ~~provided by the Nebraska Department of Education~~ no later than October 31 of each school year or within 30 days of their initial employment, whichever is later. Failure to complete this training ~~shall constitute just cause for the termination or nonrenewal of an~~may subject the employee to employment-related discipline ~~employee's contract~~.

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

5003
Admission of Part-Time Students

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

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

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

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

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

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

Extracurricular Sports and Activities. Students who are enrolled in a private, denominational or parochial school may not participate in extracurricular sports and activities sponsored by the public school district if they participate in extracurricular sports and activities offered by the private, denominational or parochial school. Exempt school students may participate in extracurricular sports and activities if they are enrolled in at least 20 credit hours per semester, with at least ~~10~~ 5 credit hours ~~per semester~~of enrollment in the public school district. ~~Exempt school students who are not enrolled in at least 10-credit hours may not participate in extracurricular sports and activities.~~ All part-time students must also meet all other eligibility requirements set by the board, administration and coach/sponsor prior to participating and for continued participation in the sport or activity. This includes all eligibility and other requirements of the Nebraska School Activities Association and any other governing bodies for the activity.

~~Exempt school students who transfer into the district will be considered a transfer student and shall be ineligible for varsity competition for ninety school days unless the home school is located in the same school district as the high school to which the student is transferring.~~

~~The school district will determine whether credits awarded to exempt transfer students will be accepted for the purpose of eligibility for extracurricular sports and activities pursuant to the board's policy on Grade Placement and Academic Credits of Transfer Students.~~

Transportation. Part-time school students are not entitled to transportation or reimbursement for transportation to and from the school for class

attendance purposes, unless required by law. ~~by virtue of their status as part-time students.~~Eligible part-time students are entitled to transportation to and from practices and extracurricular events to the same extent as the school district's full-time students, but part-time students must arrange their own transportation and arrive timely to the designated pick-up point for such transportation.

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

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

5004
Option Enrollment

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

1. Definitions

a. Option Student Defined. Option student shall mean a nonresident student who has chosen to attend the school district under the provisions of the option enrollment program.

b. Resident School District Defined. Resident school district shall mean the school district in which a student resides or in which the student is admitted as a resident of the school district pursuant to state law.

c. Option School District Defined. Option school district shall mean the school district that a student chooses to attend other than his or her resident school district.

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

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

4. Standards for Acceptance or Rejection of Option Students.

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

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

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

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

~~c.~~d. **Other Standards for Acceptance or Rejection of Option Enrollment Applications.** In addition to the numeric and programmatic capacity standards outlined above, the school district shall not accept an option student when acceptance of the student:

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

v. May pose a risk of adversely affecting the quality of educational services being provided to resident students, as determined by appropriate school staff.

~~**d.** The school district shall accept an option student with a disability only to the extent that the school district's then current staff and facilities are sufficient to accommodate the student's needs without significantly increasing the operating costs of the school district, such as by requiring the hiring of new staff.~~

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

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

i. students with brothers or sisters attending the school district, either as resident students or as option students, shall be granted first priority;

ii. thereafter, option students shall be accepted into such program, class, grade level or school building in the order in which written applications were received by the school district.

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

5. **False or Misleading Option Applications.** If, prior to the student's attendance as an option student, the school district discovers that a previously accepted option application contained false or substantively misleading information, the option application will be rejected.

6. **Academic Credits and Graduation.** The school district shall accept credits toward graduation that were awarded by another school district,

and shall award a diploma to an option student if the student meets the graduation requirements of the school district.

7. **Information Regarding Schools, Programs, Policies and Procedures.** The school district, its officers and employees, shall make information about the school district and its schools, programs, policies and procedures available to all interested people.

8. **Procedure for Students Optioning Into or Out of the School District.**

   a. The parent or legal guardian of any student desiring to option into or out of the school district shall submit a proper and timely application to the board of education and the other affected school district for enrollment during the following and subsequent school years. Any application requiring the approval of the school district shall be deemed submitted when the application is actually received in the school district's business office.

   b. On or before April 1st, the school district shall notify the parent or legal guardian of any student who has submitted an application to option into the school district and the resident school district, in writing, whether the application is accepted or rejected. If an application is rejected, the reason for such rejection shall be stated in the notification. This written notice shall be sent via certified mail to the address listed on the option application.

9. **Late Applications and Requests for Release**

   a. The board of education may refuse a request of a student seeking to option out of the school district when the option application is submitted after March 15th under the following conditions:

      i. When the district has already entered into contracts with teaching staff for the following school year;

      ii. When the district has already contracted for the performance of specific services for the student;

      iii. When the release of the student would have a negative financial impact or loss of revenue for the district.

   b. The board of education will approve late applications to option into the district under the following conditions:

i. When the resident district has released the student;

ii. When the student's late enrollment into the district meets the standards for acceptance or rejection of option students contained elsewhere in this policy;

OR

b. The board of education will deny all applications to option into the district that are received by the district after March 15 of the school year prior to the student's requested enrollment.

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

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

a. A student does not need to be released from his/her resident district under the following circumstances:

i. When the student has relocated to a different resident school district after February 1

ii. When a student's option school district merges with another district effective after February 1

b. The school district shall accept or reject an application from a student under this paragraph using the criteria set forth in this policy and will accept or reject the application within forty-five days.

11. Cancellation of Option.

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

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

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

12. Authority of Superintendent.

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

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

5035
Student Discipline

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

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

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

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

Pre-Kindergarten through Second Grade Students

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

Makeup Work for Suspended Students

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

Short-Term Suspension

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

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

The following process applies to short-term suspension:

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

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

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

Emergency Exclusion

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

Weapons and/or Firearms

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

Long-Term Suspension

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

Expulsion

1. **Meaning of Expulsion.** Expulsion means exclusion from attendance in all schools, grounds and activities of or within the system for a period not to exceed the remainder of the semester in which it took effect unless the misconduct occurred (a) within ten school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or (b) within ten school days prior to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year, or (c) unless the expulsion is for conduct specified in these rules or in law as permitting or requiring a longer removal, in which case the expulsion shall remain in effect for the period specified

therein. Such action may be modified or terminated by the school district at any time during the expulsion period.

2. **Summer Review**. Any expulsion that will remain in effect during the first semester of the following school year will be automatically scheduled for review before the beginning of the school year. The review will be conducted by the hearing officer who conducted the initial expulsion hearing, or a hearing officer appointed by the Superintendent in the event no hearing was previously held or the initial hearing officer is no longer available or willing to serve, after the hearing officer has given notice of the review to the student and the student's parent or guardian. This review shall be limited to newly discovered evidence or evidence of changes in the student's circumstances occurring since the original hearing. This review may lead to a recommendation by the hearing officer that the student be readmitted for the upcoming school year. If the school board or board of education or a committee of such board took the final action to expel the student, the student may be readmitted only by action of the board. Otherwise the student may be readmitted by action of the Superintendent.

3. **Suspension of Enforcement of an Expulsion**: Enforcement of an expulsion action may be suspended (i.e., "stayed") for a period of not more than one full semester in addition to the balance of the semester in which the expulsion takes effect, and as a condition of such suspended action, the student may be assigned to a school, class, or program/plan and to such other consequences which the school district deems appropriate.

4. **Alternative School or Pre-expulsion Procedures.** The school shall either provide an alternative school, class or educational program for expelled students, or shall follow the pre-expulsion procedures outlined in NEB. REV. STAT. 79-266.

4.5. **Conclusion of Expulsion.** At the conclusion of an expulsion, the school district will reinstate the student and accept nonduplicative, grade-appropriate credits earned by the student during the term of expulsion from any Nebraska accredited institution or institution accredited by one of the six regional accrediting bodies in the United States.

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

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

driven for a school purpose by a school employee or by his or her designee, or at a school-sponsored activity or athletic event:

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

defined in section 28-319.01, as such sections now provide or may hereafter from time to time be amended;

10. Engaging in any other activity forbidden by the laws of the State of Nebraska which activity constitutes a danger to other students or interferes with school purposes; or
11. A repeated violation of any of the following rules if such violations constitute a substantial interference with school purposes:
    a. The use of language, written or oral, or conduct, including gestures, which is profane or abusive to students or staff members. Profane or abusive language or conduct includes, but is not limited to, that which is commonly understood and intended to be derogatory toward a group or individual based upon race, gender, national origin, or religion;
    b. Dressing or grooming in a manner which violates the school district's dress code and/or is dangerous to the student's health and safety, a danger to the health and safety of others, or which is disruptive, distracting or indecent to the extent that it interferes with the learning and educational process;
    c. Violating school bus rules as set by the school district or district staff;
    d. Possessing, using, selling, or dispensing tobacco, drug paraphernalia, an electronic nicotine delivery system, or a tobacco imitation substance or packaging, regardless of form, including cigars, cigarettes, chewing tobacco, and any other form of tobacco, tobacco derivative product or imitation or electronic cigarettes, vapor pens, etc.;
    e. Possessing, using, selling, or dispensing any drug paraphernalia or imitation of a controlled substance regardless of whether the actual substance possessed is a controlled substance by Nebraska law;
    f. Possession of pornography;
    g. Sexting or the possession of sexting images (a combination of sex and texting - the act of sending sexually explicit messages or photos electronically);
    h. Engaging in hazing, defined as any activity expected of someone joining a group, team, or activity that humiliates, degrades or risks emotional and/or physical harm, regardless of the person's willingness to participate. Hazing activities are generally considered to be: physically abusive, hazardous, and/or sexually violating and include but are not limited to the following: personal servitude; sleep deprivation and restrictions on personal hygiene; yelling, swearing and insulting new members/rookies; being forced to wear embarrassing or humiliating attire in public; consumption of vile substances or smearing of such on one's skin;

branding; physical beatings; binge drinking and drinking games; sexual simulation and sexual assault;

i. Bullying which shall include cyberbullying, defined as the use of the internet, including but not limited to social networking sites such as Facebook, cell phones or other devices to send, post or text message images and material intended to hurt or embarrass another person. This may include, but is not limited to; continuing to send e-mail to someone who has said they want no further contact with the sender; sending or posting threats, sexual remarks or pejorative labels (i.e., hate speech); ganging up on victims by making them the subject of ridicule in forums, and posting false statements as fact intended to humiliate the victim; disclosure of personal data, such as the victim's real name, address, or school at websites or forums; posing as the identity of the victim for the purpose of publishing material in their name that defames or ridicules them; sending threatening and harassing text, instant messages or emails to the victims; and posting or sending rumors or gossip to instigate others to dislike and gang up on the target;

j. Violations of the district's ~~computer~~ acceptable computer use policy ~~are subject to discipline, up to and including expulsion~~;

k. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a simulated or "look-a-like" weapon;

l. Using any object to simulate possession of a weapon;

m. Knowingly making a false statement or knowingly submitting false information during the Title IX grievance process or any other school investigation or making a materially false statement in bad faith in the course of a Title IX grievance proceeding or any other school investigation;

~~m.~~n. Violation of the school's audio and video recording policy; and

~~n.~~o. Any other violation of any board policy, handbook provision, or ~~a~~ rule or regulation established by a school district staff member pursuant to authority delegated by the board.

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

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

1. The decision ~~as~~ to recommend discipline shall be made within two school days after learning of the alleged student misconduct. On the date of

the decision to discipline, the Principal shall file with the Superintendent a written charge and a summary of the evidence supporting such charge.

2. The Principal shall serve the student and the student's parents or guardian with a written notice by registered or certified mail or personal service within two school days of the date of the decision to recommend long-term suspension or expulsion. The notice shall include the following:

    a. The rule or standard of conduct allegedly violated and the acts of the student alleged to constitute a cause for long-term suspension, expulsion, or mandatory reassignment, including a summary of the evidence to be presented against the student;
    b. The penalty, if any, which the principal has recommended in the charge and any other penalty to which the student may be subject;
    c. A statement that, before long-term suspension, expulsion, or mandatory reassignment ~~for disciplinary purposes~~ can be invoked, the student has a right to a hearing, upon request, and that if the student is suspended pending the outcome of the hearing, the student may complete classwork and homework, including, but not limited to, examinations, missed during the period of suspension pursuant to district guidelines which shall not require the student to attend the school district's alternative programs for expelled students in order to complete classwork or~~on the specified charges~~;
    d. A description of the hearing procedures provided by the act, along with procedures for appealing any decision rendered at the hearing;
    e. A statement that the principal, legal counsel for the school, the student, the student's parent, or the student's representative or guardian has the right (i) to examine the student's academic and disciplinary records and any affidavits to be used at the hearing concerning the alleged misconduct and (ii) to know the identity of the witnesses to appear at the hearing and the substance of their testimony; and
    f. A form on which the student, the student's parent, or the student's guardian may request a hearing, to be signed by such parties and delivered to the principal or superintendent in person or by registered or certified mail to the address provided on the form.

3. When a notice of intent to discipline a student by long-term suspension, expulsion, or mandatory reassignment is filed with the superintendent, the student may be suspended by the principal until the date the long-term suspension, expulsion, or mandatory reassignment takes effect ~~if~~

~~no hearing is requested or, if a hearing is requested, the date the hearing examiner makes the report of his or her findings and a recommendation of the action to be taken to the superintendent~~, if the principal determines that the student must be suspended immediately to prevent or substantially reduce the risk of (a) interference with an educational function or school purpose or (b) a personal injury to the student himself or herself, other students, school employees, or school volunteers.

4. Nothing in this policy shall preclude the student, student's parents, guardian or representative from discussing and settling the matter with appropriate school personnel prior to the time the long-term suspension, expulsion, or mandatory reassignment takes effect ~~hearing stage~~.

5. If a hearing is requested within five days after receipt of the notice, the Superintendent shall ~~appoint~~ recommend appointment of a hearing ~~officer~~ examiner within two school days after receipt of the hearing request~~who shall follow the "hearing procedures" outlined below~~. The student or the student's parent or guardian may request designation of a hearing examiner oth~~'~~er than the hearing examiner recommended by the superintendent if notice of the request is given to the superintendent within two school days after receipt of the superintendent's recommended appointment. Upon receiving such request, the superintendent must provide one alternative hearing examiner who is not an employee of the school district or otherwise currently under contract with the school district and whose impartiality may not otherwise be reasonably questioned. ~~The superintendent may also provide an additional list of hearing examiners that may include hearing examiners employed by or under contract with the school district.~~ The student or the student's parent or guardian must, within five school days, select a hearing examiner to conduct the hearing who was recommended~~,~~ or provided as an alternative hearing examiner, ~~or included on an additional list, if any, pursuant to this subdivision~~ and shall notify the superintendent in writing of the selection. The superintendent must appoint the selected hearing examiner upon receipt of such notice.

6. The hearing examiner must, within two school days after being appointed, give written notice to the principal, the student, and the student's parent or guardian of the time and place for the hearing.

7. The hearing shall be held within a period of five school days after appointment of the hearing examiner, but such time may be changed by the hearing examiner for good cause with consent of the parties. No hearing shall be held upon less than two school days' actual notice to the principal, the student, and the student's parent or guardian, except with the consent of all the parties.

~~5.~~8. The principal or legal counsel for the school, the student, and the student's parent, guardian, or representative have the right to receive a copy of all records and written statements referred to in the Student Discipline Act as well as the statement of any witness in the possession of the school board or board of education no later than forty-eight hours prior to the hearing.

~~6.~~9. If a hearing is requested more than five school days following the receipt of the written notice, but not more than thirty calendar days after receipt, the Superintendent shall appoint a hearing ~~officer~~ examiner~~who shall follow the "hearing procedures" outlined below, except that the time constraints set forth may differ as provided by law and this policy~~. The hearing will be held according to the requirements of section 79-269. The student shall be entitled to a hearing but the consequence imposed may continue in effect pending final determination.

~~7.~~10. If a request for hearing is not received within thirty calendar days following the mailing or delivery of the written notice, the student shall not be entitled to a hearing.

In the event a hearing is requested, the hearing, hearing procedures, the student's rights and any appeals or judicial review permitted by law shall be governed by the applicable provisions of the Nebraska Student Discipline Act (NEB. REV. STAT. § 79-254 to 79-294). ~~The school district will provide parents with copies of the relevant statutes upon request~~.

~~**Makeup Work for Suspended Students**~~

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

Reporting Requirement to Law Enforcement

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

1. The violation includes possession of a firearm;
2. The violation results in child abuse;
3. It is a violation of the Nebraska Criminal Code that the administration believes cannot be adequately addressed solely by discipline from the school district;

4. It is a violation of the Nebraska Criminal Code that endangers the health and welfare of staff or students;
5. It is a violation of the Nebraska Criminal Code that interferes with school purposes;
6. The report is required or requested by law enforcement or the county attorney.

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

~~5063~~3059
Audio and Video Recording

Students, staff, ~~and their~~ parents/~~ or~~ guardians, and patrons should assume that any class ~~in which students are enrolled~~or activit~~ies~~y in the school may be recorded by the school district ~~or other students~~ for legitimate educational purposes. There is no reasonable expectation of privacy within classrooms, common areas of the school building or on school grounds outside of the building. Recordings permitted pursuant to this policy may only be used for authorized purposes and may not be republished without additional, written consent from a school administrator. For purposes of this policy "recording" includes still photographs, video, audio, and other similar data captured in any medium.

Secret Recordings. No person is permitted to make surreptitious recordings on school grounds unless authorized by the superintendent.

Recordings Made by The District. The district may use cameras or other devices for purposes of making security, safety, or other recordings ~~without a specific purpose or for a specific purpose~~ when such recordings are deemed necessary or appropriate by ~~the administration~~an authorized representative of the district. The district will not maintain ~~the~~ recordings unless the recording is purposefully copied and saved. Any recording not copied and maintained separately ~~, and the recordings will~~ may only be ~~available~~ accessible by the ~~administration~~authorized representative ~~for review~~ for a limited time. ~~based on the district's then-current recording capacity. The district administrators estimate that this is approximately 10 days but may change at any time.~~ Recordings made by the district may be destroyed by an authorized representative at any time unless retention is required by law.

Recordings Made by Parents/Guardians and Patrons. Parents/guardians and patrons may make recordings of school activities in a non-disruptive manner including things like athletic contests and school board meetings to the extent permitted by law~~,~~ unless otherwise lawfully restricted by the administration. Parents/guardians or patrons may not make recordings if they are volunteering or visiting school during the school day without permission of the administration or supervising staff member and subject to this policy, such as recording their child's classroom activities or recess. Violation of this policy may be grounds for exclusion from school ~~property~~property, loss of volunteer privileges, or other restrictions deemed appropriate by the administration.

Classroom Recordings Made by Staff. Staff members may make audio and video recordings of classroom instruction, student behavior or performance, and school activities only upon authorization of without prior administrative approval only for legitimate educational purposes the superintendent or supervising administratoradministration or to comply with a student's education plan, as described below. Staff members may not make secret recordings while on duty, even if those recordings do not violate state or federal criminal or privacy laws. Staff members who violate this provision may be subject to consequences up to termination for classified staff and cancellation of contract for certificated staff.

Prohibited Recordings Made by Students. This policy applies to students Unless otherwise authorized by this policy or law, students are prohibited from making audio or video recordings during the school day on school grounds; when being transported to and from school activities or programs in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or by his or her designee; or at a school-sponsored activity or athletic event. Students may make recordings of school activities in a non-disruptive manner including things like athletic contests and other extracurricular performances to the extent permitted by law. Students generally are not permitted to record classroom instruction or members of the school community during the school day without the express consent of a staff member or as required by the student's education plan. Student use of assistive technology that has the capacity to record and/or transmit recordings (e.g. AngelSense) must be approved by the student's education team or administration. , unless the recording is made in a manner permitted by the schoolthis policy for other members of the public. In such an instance, the sStudents remain subject to the district's appropriate use and student disciplineall other district policies and rules. For example, this policy does not prohibit students from making recordings of an athletic event for their personal use similar to a parent or other patron, subject to other applicable board policy. In no event shall photographs or video recordings be taken or made in restrooms, locker rooms, or other areas where there is a reasonable expectation of privacy.

However, this policy generally prohibits students from using smart-speakers or other devices which actively or passively create or transmit audio or video recordings, including Google Home, Amazon Alexa, Apple HomePod, and AngelSense devices.

Permitted Classroom Recordings Made by Students. Students may make audio or video recordings of classroom lectures or discussions:

~~(1) For their convenience after providing notice to the classroom teacher and receiving the teacher's permission;~~
~~(2) For the benefit of another student who is absent after providing notice to the classroom teacher and receiving the teacher's permission;~~
~~(3) If recording is necessary to accommodate the student's disability and is required by the student's Individualized Education Plan (IEP) or Section 504 Plan.~~

~~Staff may revoke permission to record if the recording distracts from or disrupts the classroom environment, unless the recording is necessary to accommodate a student's disability.~~

~~**Permitted Non-classroom Recordings.** Students may make audio or video recordings otherwise prohibited by this policy outside the classroom only with the permission of a teacher or school administrator, provided that such recordings otherwise comply with any applicable state and federal laws and district policy. In no event shall photographs or video recordings be taken or made in restrooms, locker rooms, or other areas where there is a reasonable expectation of privacy.~~

~~**Use of Smart Devices**. This policy generally prohibits anyone (including staff orand students) from using smart speakers or other devices which actively or passively create or transmit audio or video recordings, including Google Home, Amazon Alexa, Apple HomePod, and AngelSense devices, without the permission of the administration or as permitted by law.~~

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

5064

~~Title I~~, Title II~~, or Title IV~~ Supplement, Not Supplant

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

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

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

5045
Student Fees

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

A. Definitions.

1. "Students" means students, their parents, guardians or other legal representatives.

2. "Extracurricular activities" means student activities or organizations that (1) are supervised or administered by the district; (2) do not count toward graduation or advancement between grades; and (3) are not otherwise required by the district.

3. "Post-secondary education costs" means tuition and other fees associated with obtaining credit from a post-secondary educational institution.

B. Listing of Fees Charged by this District.

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

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

2. Safety Equipment and Attire.

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

3. Personal or Consumable Items.

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

4. Materials Required for Course Projects.

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

The maximum dollar amount charged by the district for course materials shall be:

- Industrial Technology Classes $75.00
- Art Classes $50.00

5. Extracurricular Activities.

The district may charge students a fee to participate in extracurricular activities to cover the district's reasonable costs in offering such activities. The district may require students to furnish specialized equipment and clothing that is required for participation in extracurricular activities, or may charge a reasonable fee for the use of district-owned equipment or attire. Attached to this policy is a list of the fees charged for particular activities. The coach or sponsor will provide students with additional written guidelines detailing the fees charged, the equipment and/or clothing required, or the usage fee charged. The guidelines will explain the reasons that fees, equipment and/or clothing are required for the activity.

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

• Student Participation Fee	$25.00 Student Activity Card Covers admission to all extracurricular events. Required of all students who participate in athletics and/or other extracurricular activities.
• National Honor Society	$ Fundraisers
• Cheerleading, Drill Team, Flag Corps	Students must purchase uniforms and shoes selected by the sponsor and/or student group. The maximum dollar amount charged by the school district for these items will be $2,500.00
• Football	Students must provide their own undergarments and mouth guards

• Golf	Students must provide their own golf shoes, undergarments, and clubs.
• Track, Volleyball, Wrestling	Students must provide their own shoes, kneepads, volleyball spandex, mouth guards and undergarments.
• FFA	$25.00 Dues Student must purchase their own jackets and pay dues
• Science Club	$50.00

7. Post-Secondary Education Costs.

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

8. Transportation Costs.

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

The maximum amount of the transportation fee charged by this district shall be the current IRS standard business reimbursement rate.

9. Copies of Student Files or Records.

The district will charge a fee for making copies of a student's files or records for the parents or guardians of such student. The Superintendent or the Superintendent's designee shall establish a schedule of student record fees. Parents of students have the right to inspect and review the students' files or records without the payment of a fee, and the district shall not charge a fee to search for or retrieve any student's files or records.

The district will charge a fee of $___.10___ per page for reproduction of student records.

10. Participation in Before-and-After-School or Pre-Kindergarten Services.

The district will charge reasonable fees for participation in before-and-after school or pre-kindergarten services offered by the district pursuant to statute.

The maximum dollar amount charged by the district for these services shall be $_~~100.00 month~~.

11. Participation in Summer School or Night School.

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

The maximum dollar amount charged by the district for summer and night school shall be $___25.00____.

12. Charges for Food Consumed by Students.

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

The maximum dollar amount charged by the district for the breakfast and lunch programs is as follows:

- Breakfast Program: Grades K-6
  - Regular Price $2.10
  - Reduced Price $0.30

- Breakfast Program: Grades 7-12
  - Regular Price $2.10
  - Reduced Price $0.30

- Lunch Program: Grades K-6
  - Regular Price $3.40
  - Reduced Price $0.40

- Lunch Program: Grades 7-12
  - Regular Price $3.90
  - Reduced Price $0.40

- Adult Breakfast $2.55
- Adult Lunch $4.40

12. Charges for Musical Extracurricular Activities.

Students who qualify for fee waivers under this policy will be provided, at no charge, the use of a musical instrument in optional music courses that are not extracurricular activities. For musical extracurricular activities, the

school district will require students to provide the following equipment and/or attire:

• Band	Students must provide their own instruments.
• Swing Choir	Students must fundraise to purchase outfits and shoes selected by the sponsor an/or student group.

13. Contributions for Junior and Senior Class Extracurricular Activities.

Students are eligible to participate in a number of unique extracurricular activities during their last two years in high school, including prom, various senior recognitions, and graduation. In order to fund these extracurricular activities, the junior and/or senior class set fees at the start of each school year. The maximum fee shall not exceed $_50.00__.

C. Waiver Policy.

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

D. Distribution of Policy.

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

E. **Voluntary Contributions to Defray Costs.**

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

F. Fund-Raising Activities

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

G. **Student Fee Fund.**

The school board hereby establishes a Student Fee Fund. The Student Fee Fund shall be a separate school district fund that will not be funded by tax revenue, and that will serve a depository for all monies collected from students for (1) participation in extracurricular activities, (2) post-secondary education costs, and (3) summer school or night school courses. Monies in the Student Fee Fund shall be expended only for the purposes for which they were collected from students.

Adopted on: _____6-19-17_____
Revised on: _____6-16-22_____
Reviewed on: __6-17-22; 6-16-22_____

5062
Lice and Nits

~~**Option A**~~

~~Students found to have head lice, louse eggs, or nits will not be permitted at school and will be sent home. Upon discovering the presence of any indication of lice, louse eggs, or nits, the student's parent(s) or guardian(s) will be notified, and if appropriate will be asked to pick up the student from school immediately.~~

~~Students will not be permitted to return to school until the district finds that no live lice, eggs, or nits can be detected. The parent(s) or guardian(s) will be required to treat the student and accompany the student to school to be examined.~~

~~The student cannot ride the school bus until the district has cleared the student to return to school.~~

~~**Option B**~~

~~Students found to have live head lice or louse eggs will not be permitted at school and will be sent home.~~ Upon discovering the presence of ~~any indication of~~live lice or louse eggs, the school will notify the student's parent(s) or guardian(s) ~~will be notified, and if appropriate will be asked to pick up the student from school immediately~~. The student will be isolated from contact with other students and their belongings, and a parent or guardian must pick the child up from school immediately.

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

The student cannot ride the school bus until the district has cleared the student to return to school.

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

6004
Curriculum Development

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

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

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

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

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

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

Curriculum and Textbook Adoption Schedule

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

Subject Area	K-12 REVIEW	TEXTBOOK ADOPTION
Foreign Language Fine Arts/Music		
K-12 Language Arts		
Math		
Technology		
Science		
Physical Ed/Health		
Vocational		
Social Studies		
Financial Literacy		
Computer Science and Technology		

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

6038
Artificial Intelligence

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

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

1. Unless an individual teacher affirmatively communicates to students that AI Tools may be used for a specific assignment, then AI Tools may not be used. Individual teachers will decide for each individual assignment the extent to which students may use AI Tools for such assignment. Teachers are encouraged to make such a decision in advance of students being given the individual assignment in question.

2. Teachers will communicate to all students responsible for completing an assignment the extent to which such students may use AI Tools in connection with such assignment. Teachers will endeavor to include in such communications examples of permissible and impermissible uses of AI Tools.

3. If a student uses any AI Tools in connection with a school assignment, the student must comply with the following:

    a. The student must explicitly disclose to the teacher in writing that the student used an AI Tool and the specific AI Tool used.

    b. In any student work (whether hard copy, electronic, digital, or otherwise), the student shall give proper attribution to the AI Tool(s) used to the same extent that students are expected to give proper attribution to other sources of information such as books, texts, encyclopedias, secondary sources, and other traditional media. Such attribution may include, but is not

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

c. In no instance may the output from one or more AI Tools be copied and placed within a student's work as if the student wrote such section himself or herself. For example and not limitation, students may not outsource the organization or the writing of any written work to any AI Tool.

4. A student's failure to meet the requirements stated in this policy will constitute a violation of the district's prohibitions against cheating plagiarism and/or academic dishonesty, including but not necessarily limited to such prohibitions stated in the Student Handbook, which violation will subject the student to discipline up to and including expulsion.

5. The student requirements stated above are the minimum requirements for any student assignment. An individual teacher may impose more stringent requirements for any specific academic assignment or coursework.

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