

**Cozad Community Schools
Board of Education Regular Meeting
Monday, November 13, 2023 7:00 PM
Office of the Superintendent**

Mission: Cozad Community Schools, in partnership with family and community, prepares students to be successful lifelong learners through quality education.

Vision: Cozad Creates Success

Values - Guiding Principles

Respect - Trust, appreciate, celebrate, value, act with urgency

Integrity - Do the right thing, deliver highest quality instruction and practice full accountability

Teamwork - Teamwork at all levels districtwide, recognize and celebrate, have fun and enjoy

Innovation - Positive attitude, open to new ideas,

Courage - Embrace change and take calculated risk, encourage others, communicate directly with respect

1. BOARD OF EDUCATION REGULAR MEETING 7:00 P.M.

1.1. Call to Order, Roll Call

1.2. Nebraska Open Meeting Law, Publication of Meeting

This meeting has been preceded by advance notice and is hereby declared to be in open session. A current copy of the Nebraska Open Meetings Act is posted on the West wall of the meeting room.

Notice of this meeting was given in advance by publication in the Cozad Local and posted on the Cozad Community Schools website and at the District Office, Cozad Post Office and Wilson Public Library. Notice of this meeting was also given in advance to all members of the Board of Education. The order of agenda items may be changed when deemed necessary.

The board may choose to enter closed (executive) session to discuss any matter for which closed (executive) session is lawful and appropriate.

1.3. Excused/Unexcused Board Member Absence

2. APPROVAL OF THE AGENDA

This agenda item enables the board to validate if an item was added prior to the 24-hour period before the board meeting. If an item was added, the board may verify when the modifications were made and when the updated agenda was posted to the district website.

3. HAYMAKER HIGHLIGHT

November Board Meeting

- The winter activities practices are gearing up, and we are excited to watch them compete, Braxton Walker at Nationals FFA-American Degree
- We hosted One-Act in the MS/HS, and a huge success!
- Plans for our next stakeholder meeting are being finalized so we can share our progress and plans for the future.
- HAL-Miles Heiman- 🟡 Black Holes , Lucy Hanna- 🟡 HORSES , Max Bazata-
🟡 The Biology,Anatomy,Psychology,and Enviornment of a Axolotl

4. PUBLIC COMMENTS (AGENDA ITEM SPECIFIC)

The Board of Education invites you to offer comments during the public comments portion of the agenda. This is the portion of the meeting when members of the public may speak to the board about matters on the agenda. The public will also have the ability to speak to the board on non-agenda items at the end of the meeting.

We have _____ speakers who have signed up to speak. We will allow ____ minutes per speaker for a total of _____ minutes.

During the public comment portion of this meeting, those who have signed up need to be allowed to speak without interruption for the time allotted by the Board. We understand that people may have strong feelings about the issues they come to speak about. We ask that you respect the opinions of all who speak and that you refrain from applause, conduct that interferes with the Board meeting, or other outbursts during the presentations. Offensive language, vulgar personal attacks, or hostile conduct will not be tolerated. If the Board President determines any statement or comment constitutes offensive language, a vulgar personal attack, or hostile conduct, then the Board President will rule the person out of order, and the person forfeits any remaining time. You should be further advised that there is no legal protection for any comments that are made, including slanderous comments. Each person should choose their words carefully.

The Board is not obligated to respond to public comments or questions because such dialogue could violate the Open Meetings Act.

During the meeting, including during public comment, comments, outbursts, or interruptions from the audience will not be tolerated. After public comment, the Board will conduct its business. Remember that this is a public meeting, not a meeting of the public. Individuals wishing to speak must do so during public comment. Any attendee who chooses to interrupt Board business will be deemed out of order and may be asked to leave. Refusal to do so may result in removal.

The board needs to be allowed to conduct our business in this public setting uninterrupted. Any questions or concerns that arise from this meeting can be addressed via phone or email to the administration or Board after the meeting has concluded.

If the subject of your public comment is related to a particular student or staff member, we ask that you not mention the student or staff member by name in the public session. The Board has a complaint procedure in policy, and the Board will not respond to or consider any complaints unless and until an individual follows the complaint policy.

As a reminder, under the Open Meetings Act, the Board of Education is legally obligated to require any member of the public desiring to address the Board to identify himself or herself, including an address and the name of any organization you may represent. As a result, please state and spell your first and last name, state your current address, and let us know if you are here representing any particular organization before you begin your public comment.

It is now _____ p.m. Our first speaker _____

5. AUDIT REPORT VIA TELECONFERENCE CALL WITH KYLE OVERTURF, FROM ALMQUIST, MALTZAHAN, GALLOWAY AND LUTH

6. PRINCIPAL/ADMINISTRATIVE REPORTS

6.1. Patty Wolfe Report

Director of Technology Board Report
November 13, 2023
Patty Wolfe - Director of Technology

1. FortiEDR

- a. Endpoint Detection and Response (EDR) is a security solution that continuously monitors end-user devices to detect and respond to cyber threats like ransomware and malware
- b. Installed on our servers, technology computers, District office computers and HS office (secretaries) computers
- c. Gather data for a month, at which point we will then review the findings with each user and make exceptions where needed and then turn on the protection
- d. Next Step: Two-Factor Authentication for these staff members

2. PowerSchool–MBA Report Creator

- a. Update–Kindergarten Standard Based report card was completed and used for Kindergarten Quarter 1 report card (**example attached**)
- b. Currently working on new report card for Middle School and High School

3. New Construction

- a. ESU Network specialists Brian Garey and Steven came and toured current construction/renovation progress for the District office and High School and the networking plans for drops in these areas. Dan Niles of Paulsens provided them with blueprints of technology for new High School and Elementary construction and renovation
- b. We reviewed the gym area and new district office. Recommendations on modifications from them were:
 - i. to make it 4 drops to the WAP location in the middle of the south side of the new gym. This location (as well as the other two WAP drops on that southside) should be within the top 12-18" of the wall to get them above the crowd level, if at all possible. The 4 drops will give wired access to a press table on the mezzanine above the bleachers.
 - ii. to add a drop on the upper/outer wall in the middle of the same south side to allow data access for a wall-mounted HUDL camera. This will probably be a surface mount box/cover coming up the outer wall from below the mezzanine.
- c. We will review the High School and Elementary blueprints with them and they will come back in the spring to walk through again

4. AI and Education– Document Attached

- a. Principles for AI in Education-Guidance Document suggested to go along with new AI policy

Principles for AI in Education-Guidance Document

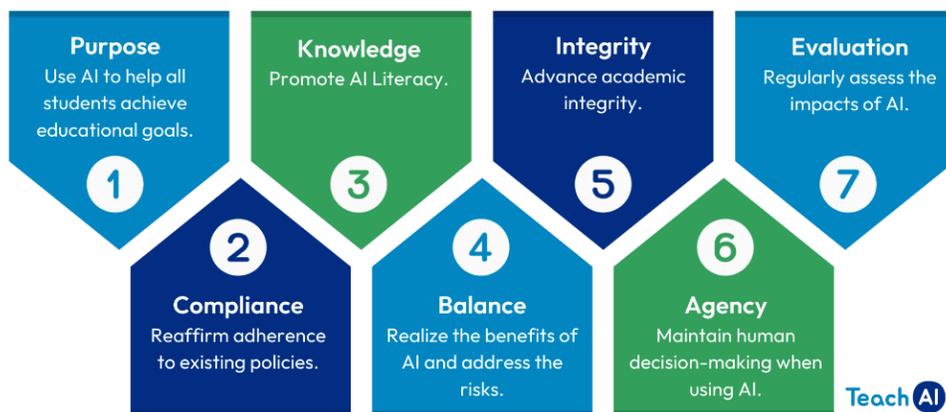
Schools should have a guidance document in addition to a policy regarding AI for several important reasons:

1. **Clarity and Interpretation:** Policies typically provide a high-level overview of rules and principles, while guidance documents offer more specific and practical information. They can help stakeholders, including teachers, students, and administrators, better understand how AI should be used in an educational context.
2. **Implementation Support:** Guidance documents can provide practical advice, best practices, and examples that assist educators in effectively integrating AI into their teaching methods and curriculum. This can help bridge the gap between policy and actual implementation.
3. **Flexibility:** AI technology and its applications in education are rapidly evolving. Guidance documents can be updated more frequently than policies, allowing schools to adapt to new developments and ensure that their use of AI remains up-to-date and aligned with best practices.
4. **Training and Professional Development:** Guidance documents can outline training and professional development opportunities related to AI in education. This ensures that teachers and staff are adequately prepared to use AI tools effectively and responsibly.
5. **Accountability and Monitoring:** Guidance documents can provide guidance on how to monitor the use of AI in the school setting and establish mechanisms for accountability. This can include guidelines for data privacy, ethical considerations, and reporting procedures for any issues that may arise.
6. **Customization:** Each school may have unique needs and circumstances when it comes to AI integration. A guidance document can be tailored to the specific requirements and goals of a particular school or district, allowing for more customized implementation.
7. **Stakeholder Engagement:** Involving various stakeholders, such as parents and the local community, is essential for responsible AI use in education. Guidance documents can outline strategies for engagement and communication to ensure transparency and gather input from all interested parties.

In summary, a guidance document complements an AI policy by offering detailed information and practical guidance on how to implement AI in educational settings, making it a valuable tool for educators and administrators as they navigate the complexities of AI integration in schools.

Consider the following principles as you develop your AI guidance.

Each principle includes questions to discuss and consider, a description, and real-world examples. Visit the [Sample Guidance](#) section for an example of a resource based on these principles.



Schools should have a **Guidance** on the use of AI in the district. Policies are important, but a Guidance Document will help guide students and staff on appropriate and responsible use of AI.

Purpose of a Guidance Document:

The document guides students, staff, and school communities on the appropriate and responsible use of artificial intelligence (AI), particularly generative AI tools, in classroom instruction, school management, and systemwide operations. Generative AI has potential benefits for education and risks that must be thoughtfully managed.

Scope of the document:

This guidance applies to all students, teachers, staff, administrators, and third parties who develop, implement, or interact with AI technologies used in our education system.

It covers all AI systems used for education, administration, and operations, including, but not limited to, generative AI models, intelligent tutoring systems, conversational agents, automation software, and analytics tools. This guidance complements existing policies on technology use, data protection, academic integrity, and student support.

Example of Guiding Principles for AI Use that can be in the Guiding Document:

The following principles guide the appropriate and safe use of AI and address current and future educational goals, teacher and student agency, academic integrity, and security. We commit to adopting internal procedures to operationalize each principle.

1. **We use AI to help all of our students achieve their educational goals.** We will use AI to help us reach our community's goals, including improving student learning, teacher effectiveness, and school operations. We aim to make AI resources universally accessible, focusing especially on bridging the digital divide among students and staff. We are committed to evaluating AI tools for biases and ethical concerns, ensuring they effectively serve our diverse educational community.
2. **We reaffirm adherence to existing policies and regulations.** AI is one of many technologies used in our schools, and its use will align with existing regulations to protect student privacy, ensure accessibility to those with disabilities, and protect against harmful content. We will not share personally identifiable information with consumer-based AI systems. We will thoroughly evaluate existing and future technologies and address any gaps in compliance that might arise.
3. **We educate our staff and students about AI.** Promoting AI literacy among students and staff is central to addressing the risks of AI use and teaches critical skills for students' futures. Students and staff will be given support to develop their AI literacy, which includes how to use AI, when to use it, and how it works, including foundational concepts of computer science and other disciplines. We will support teachers in

adapting instruction in a context where some or all students have access to generative AI tools.

4. **We explore the opportunities of AI and address the risks.** In continuing to guide our community, we will work to realize the benefits of AI in education, address risks associated with using AI, and evaluate if and when to use AI tools, paying special attention to misinformation and bias.
5. **We use AI to advance academic integrity.** Honesty, trust, fairness, respect, and responsibility continue to be expectations for both students and teachers. Students should be truthful in giving credit to sources and tools and honest in presenting work that is genuinely their own for evaluation and feedback.
6. **We maintain student and teacher agency when using AI tools.** AI tools can provide recommendations or enhance decision-making, but staff and students will serve as “critical consumers” of AI and lead any organizational and academic decisions and changes. People will be responsible and accountable for pedagogical or decision-making processes where AI systems may inform decision-making.
7. **We commit to auditing, monitoring, and evaluating our school’s use of AI.** Understanding that AI and technologies are evolving rapidly, we commit to frequent and regular reviews and updates of our policies, procedures, and practices.

The Guiding Document should also include:

- Responsible Use of AI Tools
- Student Learning with AI Tools
- Teacher Support with AI Tools
- School Management and Operations
- Prohibited Use of AI Tools (ex: Bullying, overreliance, plagiarism, unequal access)

- Prohibited Teacher Support (ex: bias, diminishing student and teacher accountability, privacy issues)
- Should include our academic integrity policies
- Security, privacy, and safety

Cozad Elementary School
420 E. 14th
Cozad , NE 69130
School Phone: 308-784-3462
Kyle Hoehner, Principal

Student Information	
Name:	
Grade:	
Homeroom:	

Grade Scale	
4	Exceeds Standard--Able to complete work beyond the grade level standard
3	Meets Standard--Meets the state standard
2	Progressing--Making progress toward the standard
1	Beginning--Student is at a beginning level of the state standard

Attendance	Q1	Q2	S1
Days Absent	0	1	1
Times Tardy	0	0	0

English Language Arts Kindergarten	Q1	Q2	S1
Language Arts			
Demonstrate knowledge of the organization and basic concepts of print.	3		
Demonstrate understanding of spoken words, syllables, and sounds (phonemes).	3		
Count, produce, and segment spoken words into syllables and identify syllable parts.	3		
Recognize and begin to produce oral rhymes.	3		
Blend onsets and rimes to form simple words (e.g., v-an, gr-ab).	3		
Know and apply phonics and word analysis skills in decoding and encoding (spelling) words.			
Demonstrate basic knowledge of one-to-one sound to lowercase letter correspondences by producing the primary or many of the most frequent sounds for each consonant.	3		
Demonstrate basic knowledge of one-to-one sound to uppercase letter correspondences by producing the primary or many of the most frequent sounds for each consonant.	3		
Demonstrate the long and short sounds with common spellings (graphemes) for the five major vowels.	3		
Demonstrate basic handwriting skills.	3		
Identify and match upper and lowercase manuscript letters.			
Print many upper and lowercase manuscript letters using reference materials and classroom resources	2		
Print many upper and lowercase manuscript letters using reference materials and classroom resources.			
Instructional Considerations-Makes predictions using pictures and titles.	3		
With prompting and support, identify the main topic and key details in an informational text.			
With prompting and support, identify key individuals, events, or pieces of information in an informational text.			
With prompting and support, define the role of author and illustrator in presenting the ideas or information in a text.	2		
With prompting and support, explain the difference between facts and opinions about a topic.			
With prompting and support, compare and contrast the experiences of characters in familiar stories.			
With prompting and support, make connections between own experiences and other cultures in literary texts.			
With prompting and support, participate with peers and adults in structured discussions and routines about Kindergarten topics and texts.	3		
Recognize and use conversational and grade-level academic vocabulary.	3		
With prompting and support, form and use complete simple sentences in shared language activities.			
With prompting and support, narrate personal or fictional events in a sequential order using a combination of drawing, dictating, and/or writing.			

Math Kindergarten	Q1	Q2	S1
Data			
Classification: Students will sort and classify objects using one or more attributes	3		
Geometry			
Shapes and Their Attributes: Students will identify and represent the attributes of two-dimensional shapes and three-dimensional solids.			
Measurement: Students will describe and compare measurable attributes.			
Time and Money: Students will know coin names and values and tell time to the hour.			
Math			
Subitizing: Students will quantify briefly shown collections and verbally label the arrangements without counting.	3		
Counting and Cardinality: Students will understand the relationship between numbers and quantities.	3		
Write and name numbers 0 to 20. Represent a number of objects with a written numeral 0 to 20.	3		
Base Ten: Students will work with numbers 11 to 19 to gain a foundation for place value.			
Number and Algebraic Relationships: Students will understand and demonstrate the meaning of addition and subtraction.			
Represent and explain addition and subtraction as part-whole relationships, with addition as putting together and/or adding to and subtraction as taking apart and/or taking from, using objects, drawings, numbers, and equations.	3		

Science Kindergarten	Q1	Q2	S1
Science			
Forces and Interactions: Pushes and Pulls			
Interdependent Relationships in Ecosystems: Animals, Plants, and Their Environment.			
Weather and Climate	3		

Social Studies Kindergarten	Q1	Q2	S1
Social Skills			
Differentiate between wants and needs in decision-making.	2		
Recognize money is used to purchase goods and services to satisfy economic wants and needs.			
Explore places and regions.			
Use geographic skills to make connections to students' lives.			
Recognize different perspectives of events.			
Identify historical people, events, and symbols.	3		

Behavior Kindergarten	Q1	Q2	S1
Behavior/Citizenship			
Respects rights, property, feelings and opinions of others	3		
Keeps hands, feet, and objects to self	3		

English Language Arts Kindergarten (Continued)	Q1	Q2	S1
With prompting and support, express an opinion about a topic or text with one supporting reason using a combination of drawing, dictating, and/or writing.			

Behavior Kindergarten (Continued)	Q1	Q2	S1
Takes care of personal and classroom materials	4		
Contributes productively to the group	4		
Accepts redirection and feedback	3		
Displays honesty	4		
Follows directions	3		
Listens carefully	3		
Begins and completes tasks	3		
Stays on task when working	2		
Kind to others	4		
Follows and communicates school rules	3		
Controls emotions	3		
Handles transitions well	2		

Technology Kindergarten	Q1	Q2	S1
Course Grade	4		4

Art Kindergarten	Q1	Q2	S1
Course Grade	4		4

Music Kindergarten	Q1	Q2	S1
Course Grade	4		4

PE Kindergarten	Q1	Q2	S1
Course Grade	4		4

6.2. Corey Fisher Report

Cozad High School

Home of the Haymakers

Corey Fisher, Principal
Phone: (308) 784-2744
Fax: (308) 217-4505



1710 Meridian Ave.
Cozad, NE 69130
E-mail: corey.fisher@cozadschools.net

DATE: November 13, 2023
RE: Board Report (HS)

[*Strategic Plan Framework-Guiding Principles](#)
[W CozadStratPlanFramework2020-24.docx](#)

VETERANS DAY PROGRAM:

- The annual Cozad Community Veterans Day Program was held on Friday, November 10th in the CHS Gymnasium. Middle and High School students and staff welcomed and celebrated community Veterans and the CHS Band and Choir students participated by singing patriotic numbers during the program.. THANK YOU to the Cozad VFW Post #890 and Melanie Nutt for their collaboration and helping organize the program.

NHS & CCSA AWARDS:

- The annual Fall National Honor Society (NHS) Induction Ceremony and Cozad Community Scholastic Association (CCSA) Awards night was held on Monday, October 30th.
 - ❖ Since 1946, students have been performing the National Honor Society induction ceremony at Cozad High School making it the longest standing tradition in our school's history. The CHS National Honor Society welcomed seven new members during the fall ceremony and they are: **London Costanza, Mason Fales, Larkyn Malcom, Talyn Sassali, Noah Shoemaker, Ta Eh Soe, Erica Weatherly**
 - ❖ The Cozad Community Scholastic Association was organized in January of 1958 to honor Cozad High School students for their academic accomplishments at a special awards night. This year monetary awards were given to the first, second and third place winners in the Freshman through Senior classes in the areas of Language Arts, Math, Reading, and Science. All students who score in the 90th percentile on the MAPs test received certificates.
 - ❖ You can access a complete list of CCSA Award winners using this link: <https://www.cozadschools.net/article/1316336>

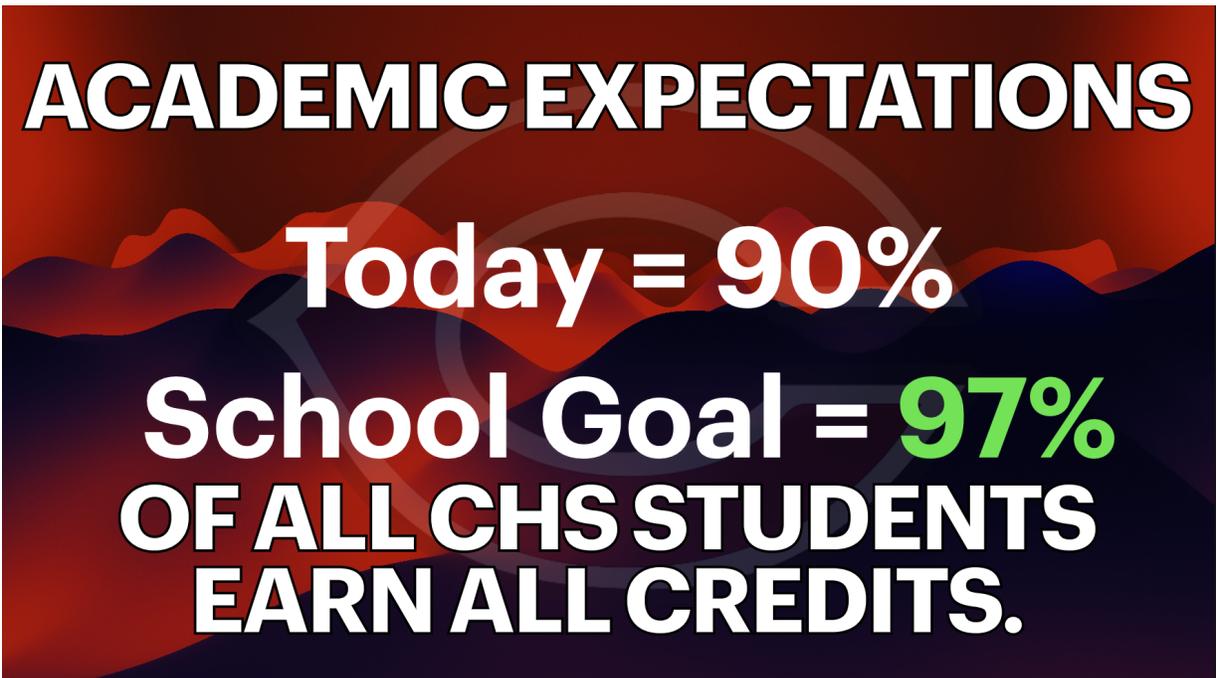


MISSION STATEMENT

Cozad Community Schools, in partnership with family and community, prepares students to be successful lifelong learners through quality education.

ACADEMIC SUCCESS PERIOD & JOHN BAYLOR ACT TEST PREP:

- As of Friday, November 10th, **90%** of all CHS students are on track to earn full credits for this semester. This is almost exactly where we were at this time last year. Our goal remains for 97% of ALL CHS students to earn all credits each semester.
- We are working on plans to integrate an ACT Prep opportunity for our Juniors. We will be utilizing our Academic Success period and will be using the John Baylor Online ACT Prep Program.
- Our goal is to begin this program shortly after the Thanksgiving Holiday break.
- You can access more information regarding the John Baylor On To College ACT Test Prep program using this link: <https://www.ontocollege.com>



ACADEMIC EXPECTATIONS

Today = 90%

School Goal = 97%

**OF ALL CHS STUDENTS
EARN ALL CREDITS.**

COLLEGE ACCESS GRANT - CAMPUS VISITS

- In October, the CHS Freshmen and Junior classes traveled to Mid Plains Community College in North Platte (Freshmen) and the University of Nebraska Lincoln (Juniors) for their College Access Grant Campus Experience visits.
- Students were able to learn more about admission criteria, the various degrees offered by the colleges and participated in campus tours including visits to dormitory and cafeteria facilities.
- A big **THANK YOU** to Mrs. Haarberg and Mrs. Rossell for their work in writing and applying for the College Access Grant that covers the majority of costs for these trips.



In mid October, the CHS Marching Band traveled to Kearney to compete in the Nebraska State Bandmasters State Championship Competitions. The Haymakers finished their marching season with a Division I Superior Rating and brought home some big hardware!



Five Cozad High School students traveled to Indianapolis, Indiana to participate in the 96th Annual National FFA Convention November 1st - 4th. London Costanza, Wyatt Hosick, Kooper Pohl, Waylon Fleharty and Jorja Yocom represented our school, our community and the Cozad FFA Chapter among over 60 thousand other students from across the United States.

In late October, the CHS FCCLA students traveled to North Platte for the FCCLA District Leadership Conference. Our Haymakers placed in all competitions against seven schools in our district. Highlights included CHS earning 1st in the Poster Competition, 2nd in Infomercial, 2nd in Knowledge Bowl and 3rd in the Bucket competition. Also, CHS Freshman, Tristan Levario placed 3rd in the Creed Interpretation Contest.

Also, Congratulations to CHS FCCLA Officer Destiny McFall. She was installed as a District Officer during the district conference.



Congratulations goes out to the winners of this year's Voice of Democracy audio essay contest. Third place winner is Jorja Yocom, second place winner is Erica Weatherly and your first place winner is Callie Kostrunek. They will be receiving \$50, \$75, and \$100 respectively for their winning essays and they had the honor of reading their essays during last Friday's Veterans Day program.



The CHS National Honor Society is again holding their Annual Canned Food Drive. The drive began on October 31st and will continue through November 16th. ALL food will be donated to the Food bank to help those in need during the holidays.

NHS Annual Canned Food Drive

- Began - October 31st
- Drive Runs Through November 16th
 - Will weigh all food on November 17th
- Door-to-Door
- Family & Friends
- Food or \$\$\$
- Donated \$\$\$ → To Buy Food
- ALL Food to Food Bank
 - HELPS THOSE IN NEED DURING THE HOLIDAYS
 - WINNING CLASSES CAN END SEMESTER EARLY ON DEC. 22nd



SCHOOL IMPROVEMENT GOALS - COZAD HIGH SCHOOL (SPF-GP 1.3,2.3,4.3,5.1,6.1,6.2)

Academic Goal:

Cozad High School will have 60% of its students reach their individual expected growth goals on both the MAP Reading and Math RIT scores.

Culture Goal:

Cozad High School will have 97% or more of its students earn full credits in a given semester. Credit acquisition will be measured each semester using PowerSchool reporting at the end of each semester.

6.3. **Jeremy Yilk Report**

CCS ACTIVITIES REPORT

JEREMY YILK

11.13.2023

1. Fall Activities Update

a. Football

i. HS Football

1. The varsity team finished their season with a 4-5 record.
2. Upcoming
 - a. N/A

b. Volleyball

i. HS Volleyball

1. The volleyball team finished their season falling to Hershey in the first round of sub-district action in Gothenburg. Final Record: 2-27
2. Upcoming
 - a. N/A

2. Winter Activities Update

a. Boys Basketball

- i. Practice begins on November 13th. Anticipated participation = 25
- ii. Upcoming
 1. Var Jamboree Game @ Kearney Catholic (11.21) / JV/Var vs Chase County (11.30)

b. Girls Basketball

- i. Practice begins on November 13th. Anticipated participation = 17
- ii. Upcoming
 1. Var Jamboree Game @ Kearney Catholic (11.21) / JV/Var vs Chase County (11.30)
- iii. MS Girls Basketball
 1. Participation: 7th = 23 / 8th = 10
 2. Upcoming
 - a. 7th GBB Jamboree @ Cozad (11.4) / 8th GBB Jamboree @ McCook (11.4)

c. **One-Act**

i. One-Act has been putting the final touches on their performance and are set to open their season on 11.3.23. The first two contests will be in Cozad.

ii. **Upcoming**

1. Cozad One-Act Opening Day Workshop (11.3) / Cozad One-Act Festival (11.9) / Dinner Theatre (11.11)

d. **Wrestling**

i. Practice begins on November 13th. Anticipated participation: 29

ii. **Upcoming**

1. JV/Var Dual vs Gretna East (12.1) / Cozad Invite (12.2)

iii. **MS Wrestling**

1. Participation
 - a. Boys 7th = 15 / 8th = 2
 - b. Girls 8th = 5

3. **Other**

a. Benefits of Extracurricular Activities

i. Improved Academic Performance (time management/increased brain function), High Self-Esteem (confidence), Social Opportunities (make friends/meet other kids from other communities), Life Skills (teamwork/leadership opportunities), Productive Breaks (a break from the daily routine of school), Resume' Builders (scholarships and job applications), Allows you to find interests you might not have found otherwise - Strategy 2.1 (d), (f), (h) / Strategy 3.5 (a), (d)

ii. Strategic Plan Framework - Guiding Principles

https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/588904/CozadStratPlan2020-24.pdf

b. HS Activity Parents Meeting

i. All HS activities have an interest/parent meeting prior to their season

1. Set up communication (email / band app)

ii. Winter Sports Meeting Overview - 11.7.23

1. NSAA Updates, Coaching Staff Introductions, Communication Methods, Parent Code of Conduct, Pre-Practice Requirements, Eligibility, Drug Testing Policy, Concussion Protocol, Individual Sports Meetings - Strategy 1.2 (c), (d)

iii. Strategic Plan Framework - Guiding Principles

https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/588904/CozadStratPlan2020-24.pdf

- c. Congratulations to our CHS Band and Band Director DeVere Larington on their Superior at the State Marching Contest

- d. 2023 SWC All-Conference Softball Team
 - i. Taylor Howell - Pitcher
 - ii. Greely Cargill - Infielder
 - iii. Blair Brennan - Outfielder
 - iv. Madison Sayer - DP/Utility
 - v. Regular Season Champions = Cozad Haymakers
 - vi. Coach of the Year = Ashley Ford

- e. HS Sports Pictures (11.20.23)

6.4. **Brian Regelin Report**

A circular arrangement of various playing cards on a red felt background, framing the central text. The cards include the 7 of Clubs, 10 of Clubs, 9 of Hearts, Ace of Spades, 10 of Spades, Jack of Spades, 2 of Hearts, Queen of Spades, Ace of Spades, Jack of Spades, 7 of Spades, 7 of Spades, Ace of Clubs, Ace of Clubs, 7 of Diamonds, 6 of Clubs, 7 of Hearts, Jack of Clubs, 10 of Hearts, Jack of Clubs, 10 of Hearts, and Jack of Clubs.

1st Quarter Newsletter

**ASHER KOCH
HAYDEN REVELO
MIA RICHIE
EVELYNN SCHRODER
MACIE WALKER
BROOKLYNE WINGROVE**

**JAXSON ARNDT
AUDREY BAKER
CHARLIE BAKER
ARLETH CASILLAS
CARSON FAVINGER
MARLEY FOCHTMAN**



**CMS YEARBOOK
STAFF 2023-2024**

WELCOME to CMS!

Miss Kidder

Miss Estrada

Miss Crick



Welcome to CMS!



Mr. and Mrs. Asche!



Mrs. Gibson

Cross Country



Runners

- Jaxson Arndt
- Carson Favinger
- Andrew Hasbrouck
- Dilan Orellana-Medina
- Hayden Revelo
- Teagan Dexter
- Audrey Baker
- Arleth Casillas
- Reagan Chrisinger

Managers

- Kelsey Favinger
- Katie Hyatt
- Kaleb Revelo

8TH GRADE VOLLEYBALL



Whitney Regelin, Brynna Feldhausen, Katelynn Williamson, Bailey Hyatt, Brooke Dyer, Macie Walker, Mallory Munster, Briley Fisher, Mia Richie, Andrea Saravia, Emersyn Propp, Hadley Kloeping, Erika Bravo, Emalyn Geiger, Marley Fochtman, Paw Ler, Gracie Roberts, EveLynn Schroder, Britlin Bussinger
Coaches: Bill Shaffer, Kylie Corkern



Student Managers
Karly Fnamorado
Nakaiya Logan

7TH GRADE VOLLEYBALL



- Adlei Groteluschen
- Sadie Hosick
- Dilla Kloeping
- Ashlynn Propp
- Makenna Broz
- Saryah Carter
- Nelly Tirado

- Adeline Joyce
- Maria Marinez
- Andrea Huntsman
- Isbella Hernandez
- Audrey Osburn
- Brooklyn Beavers
- Laura White

- Jannessa Morrison
- Serena Kniesteadt
- Diana Hernandez
- Evelyn Bravo
- Rebecca Burns
- Angelica Granay
- Bristol Eldridge

- Braelynne Smith
- Maycee Ventura
- Raegan Love
- Rihana Griffis
- Rylee Nelsen
- Symphanie Rozmiarek
-

7TH Grade

Ozzie Romero 2

Ryder Armagost 3

Ashton Osborn 7

Nolan Yilk 15

Jayden Wills 21

Brody Poppert 22

Kenneth Hernandez 23

Charles Maddox 26

Emerson Henry 30

Byn Sylvan 44

Brantley Malcom 53

Matthew Rhoades 62

Koehn Baker 65

Braeden Wiese 66

Tanner Barnes 72

Joey Doudney 78

Josh Stephen 79

COACHES

Nick Broz

Brian Cargill

8TH Grade

RJ Johnson 1

Jaden Rodriguez 4

Cooper Thome 5

Brenner Thayer 9

Osiel Ramirez 11

Julien Davis 13

Manny Castillo 54

Raiden Heuck 55

Zach Osborn 56

Collin McFall 59

Austin Feik 64

Ezequiel Mejia 77

COACHES

Derek Hammerlun

Rod Baker

**Middle school
football**

**8Th
Grade**



7Th Grade



HOME COMING WEEK



MIDDLE SCHOOL MARCHING BAND

2



9



DRESS UP DAYS
RED
RIBBON
WEEK

OCTOBER
24TH - 30TH

Tuesday October 24th - "Stand United Against Drugs"....Wear your patriotic red, white, and blue gear (PATRIOTIC DAY)

Wednesday October 25th - "Meet Up Against Drugs"....Wear nice clothes on top and comfy clothes on bottom (ZOOM DAY)

Thursday October 26th - "I'm Too Colorful for Drugs"....Wear as much of your favorite color as possible (FAVORITE COLOR DAY)

Friday October 27th - "My Character Counts"....Dress as your favorite book, movie, or TV character (CHARACTER DAY)

Monday October 30th - "Follow Your Dreams...Don't Do Drugs"....Wear your pajamas (PAJAMA DAY)

****All outfits must be school-appropriate and no masks or full face paint!**

Brian Regelin, Board Report- November 13, 2023

1 message

Brian Regelin <brian.regelin@cozadschools.net>

Thu, Nov 9, 2023 at 9:40 AM

To: Brian Regelin <brian.regelin@cozadschools.net>, James Ford <james.ford@cozadschools.net>, Brenna Richie <brenna.richie@cozadschools.net>

Cozad Middle School
*Home of the Haymakers***Brian Regelin, Board Report- November 13, 2023**

- 1) Mrs. Walls will be meeting with students to sign-up for the MS Spelling Bee in the next few weeks.
- 2) Art and Life Skills classes finalized quarter class projects and students switched quarter classes for second quarter.
- 3) The first MS dance was held Friday and put on by SMASH, sponsored by Mrs. Walls. Student Congress will be having the first Pep Rally of the year next week. They are planning activities to promote good digital citizenship and also working on a fundraiser to purchase a new TV for the MS commons.
- 4) Professional Development day for our Marzano instructional framework was a success. A big thanks to Mr. Williams and Mr. Fisher for setting this up. Teachers were able to learn and collaborate on researched based classroom instructional strategies with the goal of implementing those in their classrooms.
- 5) Yearbook class put out their first quarterly newsletter. Check it out in the attachment below!

 [CMS 1st quarter Newsletter \(1\).pdf](#)

6.5. Kyle Hoehner Report

Cozad AfterZone and Title I Fall Family Fun Night

Tuesday, November 7, 2023 6:00pm-7:30pm

6:00

*Welcome - Kyle Hoehner

*Title I reminders - Bailey Dahlgren

*Introduction of AZ Staff, and any other AZ Board members present

6:15pm-7:30pm - Family Activity Rotations - Please repeat as desired!!!

Photo Booth - cafeteria

Face Painting - cafeteria

Storybook Walk - Wilson Public Library - hallway/gym

Football Toss- RockIt - gym

Basketball Connect 4- RockIt - gym (Cozad High School Band)

Obstacle Course - RockIt - gym

Bounce House - RockIt - gym (FCCLA)

Thank you for coming to our Family Night!

Please fill out an Evaluation Form before you leave tonight.

That is another way we prove attendance for our Family Fun Night!

Thank You to our partners for participating in our event!



**Cozad Elementary AfterZone
Management Team/Executive Committee**

October 17, 2023 @ 11:00 in the Elementary Conference Room

James Ford Ann Burkholder Sera Shoemaker Karmen Morse Pam Reicks Kyle Hoehner

AZ so far.....

- We have been averaging about 125+ students daily. We have started academics from 4:00-4:30.
- Jennie Smith from the Wilson Public Library started coming on Mondays to read with the students and brings books to share with them to read.
- Patricia Luck, Nebraska Extension has been coming on Wednesdays to meet with 4th & 5th students and Thursday's meeting with 3rd grade students about nutrition and physical fitness. She discusses food labels, food safety, good nutrition and plays games with them for 30-45 minutes funded by a grant she applied for.
- Melissa Palmer, Outreach Girl Scouts, will be coming for an hour on Friday's and work with each grade level.

Reporting:

- We did receive our Think, Make and Create trailer for \$9,000.00 without any supplies in it. Our total grant was for \$16,000.00. \$5,000.00 for supplies for the trailer along with \$2,000.00 to be used toward a family night. We received the invoice, and we are working on the title change, insurance and purchasing items for inside the trailer.
- ESSER Grant money is being spent for the school year 2023-2024.
- Cozad AfterZone will be scheduled to participate in the 21 CCLC external observations and the UNMC observer(s) assigned to us is Kari Price. The observation cycle begins on October 1st and ends on April 30th. She has scheduled our observation on Thursday, October 26th.
- Lights On After School event on Thursday, October 26th. Pumpkin painting, games, and food will be provided during the event from 6:00-7:00.
- Our Fall Family Fun Night will be held Tuesday, November 7th with a carnival theme. Community partners participating will be the Wilson Public Library, RockIT, and more details to follow.
- Give Big Cozad will be held on November 9th and Cozad AZ will be part of it. We are asking for help in purchasing new cupboards to be used in the cafeteria and multi-purpose room.
- Safe with You: Power to Protect training - I have four staff members who will be completing this training.
- Self-Assessment is due by Dec. 31st- Kyle and I will be completing this.
- Questions/concern/comments?

Tentative Future Meetings:	November 21	December 19 (email)	January 16	February 20
	March 19	April 16	May (email)	

Current staff: Annette Cardenas, Denise Rasmussen, Aysha Cruz, Avy Pena, Brittani Gomez, Blanca Garcia, Jami Davis, Damian Polancho

New staff: Kallie Coffey

Subs: Amelia Meyer, Hannah Bevard, Emma Cruz

6.6. Jessica Edeal Report



CEEC Principal / Director of Special Education Board Report

November 13, 2023

Jessica Edeal

CEEC Updates

The CEEC theme for the year has been “Flexibility through Success.” We continue to demonstrate flexibility as we begin to prepare for our building transition.

1. Professional development days have been spent discussing the transition to the elementary building. Transition planning has included topics of location of classrooms, daily schedule, playground, as well as inclusion of new teaching materials. Teachers will be completing observations at the Early Learning Center in Lexington and Elm Creek Preschool to experience the Heggerty instructional session(s).
2. Our building continues to plan for the new tenants, set to begin operations after the first of the year. New additions to our building have been added throughout the fall semester.
3. Teachers are preparing for the upcoming winter benchmark testing, the week of December 11th.
4. We have successfully held two Kind Kids assemblies. Students are recognized for their kind presence in our building. Students who are recognized take home a yard sign to recognize a job well done. Be on the lookout for yard signs around town.



SPED Department Update

The SPED Department is fully immersed in the theme, "Fostering a Growth Mindset." New learning is happening on a daily basis, and integration of knowledge occurs immediately.

1. Monthly SPED meetings continue and include a variety of topics, including compliance requirements, paperwork completion and expectations, review of new procedural requirements, and review of SPED student data.
2. Student IEP meetings are now conducted within classrooms to increase clarity of how information is presented and family connection with their child's learning performance.
3. There is a focus, across the district, on increasing knowledge and awareness regarding Universal Design Learning (UDL). This is a framework that encourages proactive and anticipatory instructional design for ALL students.
4. New processes have been established to help support specialists and increase the competency of special education staff.
5. The Tri-State Law Conference provided confirmation regarding our department's direction toward compliance with federal and state law.
6. A new SPED page on the school website is in the development process.
7. Six out of fifteen staff evaluations have been completed. All evaluations will be completed by February 2024.

6.7. Connor Williams Report

Director of Teaching and Learning: Connor Williams

Our curriculum focus lately at Cozad Community Schools has been planning for future changes ahead for our departments and buildings. We have been reviewing our newly adopted math curriculum resource K-12 to make positive changes for our kids. We have also started the process of CTE curriculum adoption, as well as begun to plan for the CEEC to transition over to the elementary!

CEEC/Elementary:

At Cozad Elementary School we have begun transition planning for the Cozad Early Education Center to join our building next year. This includes the instructional and organizational programming for our Pre K classrooms. We will add resources in the area of Reading. We are excited to have them move over to the new building addition!

 Heggerty Description

MS:

At Cozad Middle School we have been evaluating an additional math program to use during our academic success period. ALEKS is a research-based, online learning program that offers course products for all grades of math K-12. ALEKS is being used to help meet our students where they are at and push them to new heights.

https://www.aleks.com/?_s=4281854406004821

HS:

At Cozad High School we will be digging into our CTE offered courses and curriculum resources. This process will allow us to update what we do, and continue to provide the best instruction in these areas. We are dedicated to peaking the interest of our students in areas that could become careers!

 Cozad Community Schools Vision of Excellent Instruction-CTE.pdf

7. SUPERINTENDENT REPORT

Cozad High School	0	0	0	0	0	0	0	0	0	0	0	0	67	55	68	58	248
Cozad Middle School	0	0	0	0	0	0	0	0	0	68	74	64	0	0	0	0	206
Cozad Elementary School	0	0	0	72	72	78	69	82	75	0	0	0	0	0	0	0	448
Cozad Early Education Center	22	12	44	0	0	0	0	0	0	0	0	0	0	0	0	0	78

Enrollment as of 11-6-23

(Up three students from last month)

Topics of Discussion

- Monthly Budget Update
- Construction Update
- Finance workshop with First National-Date?

NASB Calendar

- Strategic Plan Update and District Goal Update
 - Admin reports- [Schedule for Strategic Plan for Admin](#)
- Review, update, and adopt policy in the policy review process
 - Agenda items
- Review District and Building Nebraska Frameworks Classification
- Financial Literacy
 - [Financial Literacy: Cozad Community Schools](#)
- Review Audit
 - Agenda item
- Superintendent Evaluation
 - Agenda item
- Monthly Committee and Administrative Reports
 - Agenda Items
- Review and Discuss Board Governance Standard IX-Professional Development
- Hiring procedure
 - [Cozad Community Schools Hiring Protocols and Procedures](#)

8. COMMITTEE REPORTS

In attendance-Michele, Kiley, Will and James

Topics of Discussion on November 1st

- Setting future meeting dates
- Determine Array Schools
- Determine areas to be negotiated

Topics of Discussion on October 30th

- Areas of the negotiated agreement the board wishes to negotiate
- Topics that the association may choose to negotiate on
- General Information on the negotiation process
- A brief presentation on the Sparq negotiations tool
- Question and answer

 Facility Use UPDATE



PAULSEN

P.O. BOX 17, 1116 EAST HWY 30
COZAD, NE 69130
PHONE 308-784-3333
FAX 308-784-3110

INC.

11-08-2023 PROGRESS MEETING AGENDA

Construction Progress

Elementary School

- Roofing in progress
- Interior framing underway
- M/E rough ins underway

High School

- Decking locker room in progress
- Roofing to follow elementary
- Focused on closing everything up tight

Field Observations / Issues

Submittals

- 6 pending approval – need to finish so as not to delay any material orders

RFIs – 1 outstanding

- RFI 20 Fire sprinkler secure vestibule

Proposal Request

- PR 015 - Discussion

Change Orders –

- 1) 001 – Deduct \$18,130.00 – Roof Drains & ASI 01
- 2) 002 – Add \$29,292.00 – Additional storm sewer
- 3) 003 – Add \$50,609 – Gym Speakers back into project
- 4) 004 – Add \$3,778.00 – Additional rebar ASI 01
- 5) 005 – Add \$3,108.00 -PR 03 & 04
- 6) 006 – Add \$6,716.00 – PR 05 Elem. Storefront and Bulkhead
- 7) 007 – Add \$8,495.00 – PR 06 Tile Changes HS
- 8) 008 – Add \$7,475.00 – PR 07 Panel Relocation
- 9) 009 – Add \$1,325.00 – PR 08 Electrical Fixture Changes
- 10) 010 – Deduct \$15,769.00 - PR 12 Eliminate Elementary Ramp
- 11) 011 – Add \$21,059.00 – PR 13 Add Reinforcing and thickness gym floor
- 12) 012 – Deduct \$1,359.00 – PR 14 Elementary SE Parking Lot
- 13) 013 – Add \$8,498.00 – PR 11 Middle School Vestibule

Net Changes Add \$105,044.00

Contingency Usage – No contingency usage this month

- 1) 001 - \$10,678.00 – Precast ASI 01 & Haunch Design
- 2) 002 - \$ 4,442.00 - Additional floor prep high school

Contingency Remaining - \$484,880.00

Fabrication and Delivery Permanent electrical panels – still in route – Christmas Break install

9. **REVIEW OF SCHOOL BOARD POLICY**

Policy 3015: Time Away From School Activities

3015
Time Away From School Activities

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

Adopted on: 7/17/2017

Revised on: _____

Reviewed on: 11/16/2023

10. **CONSENT AGENDA**

10.1. **Approval of the Minutes of Previous Meeting(s)**

October 16, 2023- Board of Education Regular Meeting Minutes

Board of Education Regular Meeting
Monday, October 16, 2023 7:00 PM
Office of the Superintendent
1910 Meridian Ave
Cozad, NE 69130
Posted Locations:

- Cozad Local
- Cozad Community Schools District Office
- Cozad Post Office
- Wilson Public Library

Posted Date: 10/12/2023
The meeting was called to order at 7:00 PM

Joel Carlson: Present
Will Geiger: Present
Kiley Goff: Present
John Peden: Present
Ann Burkholder Absent
Michele Starman: Present

Present: 5, Absent: 1.

1. BOARD OF EDUCATION REGULAR MEETING 7:00 P.M.

1.1. Call to Order, Roll Call

1.2. Nebraska Open Meeting Law, Publication of Meeting

This meeting has been preceded by advance notice and is hereby declared to be in open session. A current copy of the Nebraska Open Meetings Act is posted on the West wall of the meeting room.

Notice of this meeting was given in advance by publication in the Cozad Local and posted on the Cozad Community Schools website and at the District Office, Cozad Post Office and Wilson Public Library. Notice of this meeting was also given in advance to all members of the Board of Education. The order of agenda items may be changed when deemed necessary.

The board may choose to enter closed (executive) session to discuss any matter for which closed (executive) session is lawful and appropriate.

1.3. Excused/Unexcused Board Member Absence

Motion to excuse board member Ann Burkholder Passed with a motion by Kiley Goff and a second by Joel Carlson.

Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman:

Yea

Yea: 5, Nay: 0

2. APPROVAL OF THE AGENDA

Motion to approve the agenda Passed with a motion by Kiley Goff and a second by Will Geiger.

Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 5, Nay: 0

This agenda item enables the board to validate if an item was added prior to the 24-hour period before the board meeting. If an item was added, the board may verify when the modifications were made and when the updated agenda was posted to the district website.

3. HAYMAKER HIGHLIGHT

October Board Meeting ? The playground is installed, and the students are loving it! ? Career fairs were beneficial, and we have some positive leads. ? Cozad Haymaker Marching Band in the Harvest of Harmony competition scored very well and outperformed bigger bands. ? Haymaker Branch at Cozad Elementary-Blair Stuthman

Blair Stuthman presented on the Haymaker branch and how it came about with Waypoint and UNL. Students filled out applications that wanted to be tellers. Ms. Stuthman looked through the applications and chose 16. Those students were then interviewed by the bank and students who showed math and communication skills were chosen.

4. PUBLIC COMMENTS (AGENDA ITEM SPECIFIC)

The Board of Education invites you to offer comments during the public comments portion of the agenda. This is the portion of the meeting when members of the public may speak to the board about matters on the agenda. The public will also have the ability to speak to the board on non-agenda items at the end of the meeting.

We have _____ speakers who have signed up to speak. We will allow ___ minutes per speaker for a total of _____ minutes.

During the public comment portion of this meeting, those who have signed up need to be allowed to speak without interruption for the time allotted by the Board. We understand that people may have strong feelings about the issues they come to speak about. We ask that you respect the opinions of all who speak and that you refrain from applause, conduct that interferes with the Board meeting, or other outbursts during the presentations. Offensive language, vulgar personal attacks, or hostile conduct will not be tolerated. If the Board President determines any statement or comment constitutes offensive language, a vulgar personal attack, or hostile conduct, then the Board President will rule the person out of order, and the person forfeits any remaining time. You should be further advised that there is no legal protection for any comments that are made, including slanderous comments. Each person should choose their words carefully.

The Board is not obligated to respond to public comments or questions because such dialogue could violate the Open Meetings Act.

During the meeting, including during public comment, comments, outbursts, or interruptions from the audience will not be tolerated. After public comment, the Board will conduct its business. Remember that this is a public meeting, not a meeting of the public. Individuals wishing to speak must do so during public comment. Any attendee who chooses to interrupt Board business will be deemed out of order and may be asked to leave. Refusal to do so may result in removal.

The board needs to be allowed to conduct our business in this public setting uninterrupted. Any questions or concerns that arise from this meeting can be addressed via phone or email to the administration or Board after the meeting has concluded.

If the subject of your public comment is related to a particular student or staff member, we ask that you not mention the student or staff member by name in the public session. The Board has a complaint procedure in policy, and the Board will not respond to or consider any complaints unless and until an individual follows the complaint policy.

As a reminder, under the Open Meetings Act, the Board of Education is legally obligated to require any member of the public desiring to address the Board to identify himself or herself, including an address and the name of any organization you may represent. As a result, please state and spell your first and last name, state your current address, and let us know if you are here representing any particular organization before you begin your public comment.

It is now _____ p.m. Our first speaker _____

No public comment was made.

5. PRINCIPAL/ADMINISTRATIVE REPORTS

5.1. Patty Wolfe Report

1. Adviser Data

1. 2022-2023 Follow Up Collection-Due on October 2nd

- 1. Two students that were exited with an exit code of "205" (unenrolled eligible to return) have to be changed in the locked data. Forms have been submitted to NDE**

2. 2023-2024 Fall Collection

- 1. Was due October 15th-Window until October 31st-locked at midnight on the 31st**
- 2. Verification reports given to Administration to review**

3. Data that NDE is collecting and reviewing in the Fall window is:

- 1. School enrollment**
- 2. Special Education Program**
- 3. Early Childhood Program**
- 4. Food Program**
- 5. English Learner Program**
- 6. Digital Equity**

4. Data Uses

- 1. State Aid Calculation**
- 2. Nutrition Services (Direct Certification)**
- 3. Free & Reduced Price Lunch Counts, E-Rate**
- 4. Medicaid in Public Schools (MIPS)**
- 5. Individuals with Disabilities Education Act (IDEA)**
- 6. Annual Child Count**
- 7. English Learner Participant / Eligibility Counts**
- 8. Digital Equity**
- 9. Nebraska Education Profile ([Cozad](#))**

2. PowerSchool-MBA Report Creator

- 1. Update-Kindergarten Standard Based report card (example attached)**

3. AI and Education- Document Attached

5.2. Corey Fisher Report

PRINCIPAL ADVISORY COUNCIL

Last spring the NASB facilitated a well-being survey to staff across the Cozad district. One of the outcomes from that survey was the creation of the Cozad High School Principal Advisory Council (a.k.a. PAC). The Principal Advisory Council operates under and will adhere to the policies and procedures of the Cozad Community School District Board of Education. Through collaboration, the council can provide

advice and recommendations to the school principal, on matters related to school climate/culture and other appropriate school related matters.

- **The council will meet at least quarterly and additional meetings may be scheduled as deemed necessary by the council.**
- **What the PAC Does and Does Not Do:**
 - **Does maintain a school-wide (CHS) perspective on all matters.**
 - **Does ultimately focus on what is best for students and staff.**
 - **Does not gossip about colleagues or students**
 - **Does not air personal grievances about school related matters, students, staff or School Board.**

The council held the first meeting on October 4, 2023. Some of the topics discussed were focused on Student and Staff Communications (Weekly Updates), PLC's and access to MAP data, and Celebrating School-Wide Successes.

The council will meet again early in the 2nd quarter. Academic Success (8th period) will be one of the topics on the agenda as we consider how we currently utilize this time and how we can improve Academic Success moving forward.

ACADEMIC SUCCESS PERIOD:

The primary focus of Academic Success is to continue to build on our goals for credit acquisition for all students in grades 9-12. This was a priority over the past four semesters and will continue to be a focus the remainder of this school year as it is one of our school improvement goals. While there has been significant growth and improvement made towards our school's credit acquisition goal, it is important for us to continue to consider how we can maximize this time. Considerations may include ACT Prep, ALEKS Math, College and Career Prep, etc.

DISTRICT-WIDE LOCKDOWN DRILL:

We held our District-Wide Lockdown Drill on Tuesday, October 10th at 9:30 a.m. All staff and students from all schools participated in the Lockdown Drill and the goal is to

ensure that students and staff are aware of Lockdown Emergency protocols and can respond appropriately in a timely manner.

- During the lockdown, our administrative staff, along with law enforcement, work the building to identify areas of concern or failure to follow protocols.**
- Drills are documented using the Standard Response Protocol Drill forms and are kept on file.**

ASVAB TEST FOR JUNIORS:

CHS Junior students were scheduled to participate in the ASVAB Test on October 11, 2023. However, the testing date has been rescheduled to Tuesday, November 28th. This is a result of test administrator error as not enough materials were brought by the ASVAB staff to allow for all students to participate on the original October 11th date. The ASVAB assessment has been researched and developed by the United States Department of Defense. It is given to Junior students in many high schools in Nebraska and data from the assessments are used by students and schools for career exploration.

FALL PARENT-TEACHER CONFERENCES:

Fall Parent-Teacher Conferences were held on Thursday, October 12, 2023 from 8:00 a.m. - 8:00 p.m. at the High School. Conferences were fairly well attended in spite of the numerous school activities that also were held on the same day. As always, we want to maximize participation so we will continue to investigate how we can improve our conferences and engage more parents.

MID YEAR GRADUATION APPLICATIONS:

Four CHS Seniors have made requests for Early Graduation. The students are on track to complete the requirements by the end of this semester and if they should complete the requirements by the end of the 1st semester, they would be eligible to receive their diplomas in January at a designated time.

NHS INDUCTION AND CCSA AWARDS:

The annual CHS Fall National Honor Society Induction Ceremony will be held on Monday, October 30, 2023 at 6:00 p.m. We will also hold the Cozad Community

Scholarship Association Awards Program in conjunction with NHS Induction. Based on Fall MAP Assessments, students who performed in the 90th percentile and also the top three performing students in each class will be recognized with awards.

VETERANS DAY PROGRAM:

The annual Veterans Day Program will be held on Friday, November 10, 2023 at 10:00 a.m. in the High School Gym. Both the CHS Band and Choir will be performing during the ceremony. We look forward to hosting this annual community program and honoring our local Veterans. Please feel free to attend if you

COZAD SENIOR
IMPORTANT DATES

- Apply2College & Fall Senior Seminar**
Thursday, October 26th
(During School)
- FAFSA Night**
(Student & Parents)
Wednesday, January 10th 6:00PM at the High School Library
- Spring Senior Seminar**
Wednesday, April 10th
(During School)
- GRADUATION**
Saturday, May 11th at 4:00PM
- Scholarship Nights**
5:00 - 8:00 PM at High School Library on following dates:
January 17th
February 7th
March 6th
March 20th
- Local Scholarships**
All local Scholarships are due April 2nd 4:00 PM
- Senior Honors Night**
Monday, May 6th
7:00PM High School Auditorium

Event Information will be sent out closer to events.
If you have questions please contact one of the following: Jordan Haarberg (Junior/Senior Counselor), Dawn Beans (Senior Class Sponsor) or Amanda Rossell (Senior Class Sponsor)

can.

SENIOR FOCUS EVENTS:

The CHS Senior Class will participate in the Fall Senior Seminar / Apply-2-College Event on October 26th. The image to the right includes many of the events that our senior class will participate in during the 2023-2024 school year. Mrs. Haarberg, Mrs. Rossell and Mrs. Beans work tirelessly to organize and hold these events for our senior students.

5.3. Jeremy Yilk Report

1. Fall Activities Update

a. Football

i. HS Football

1. The varsity team is currently 3-4 with games versus Holdrege and Minden to finish out the regular season.

2. Upcoming

a. Var vs Holdrege (10.13) / Var @ Minden (10.20)

ii. MS Football

1. Upcoming

a. @ Gothenburg (10.10) / @ Minden (10.16)

b. Volleyball

i. HS Volleyball

1. The volleyball team is coming to the home stretch with a week and a half left of the regular season contests. Their current record is 2-19.

2. Upcoming

a. Var @ Minden (10.10) / @ Valentine Invite (10.14) / @ Elm Creek (10.16) / @ SWC - Valentine (10.20)

c. HS Softball

i. The softball team finished their season as the C-6 district runner-up in Wayne. Final record: 18-12

ii. Upcoming

1. N/A

d. HS Girls Golf

i. The girls golf team ended their season in Grand Island at the C-4 district tournament.

ii. Upcoming

1. N/A

e. HS Cross Country

i. The cross country team is gearing up for districts this week @ Ogallala. The state meet is the following week on 10.20.23.

ii. Upcoming

1. Districts (10.11) / State (10.20)

f. One-Act

i. One-Act has been practicing on the regular for their upcoming season.

ii. Upcoming

1. One-Act Opening Day Workshop (11.3) / Cozad One-Act Festival (11.9) / Dinner Theatre (11.11)

g. Other

i. Congratulations to CHS alumni Luke Pinklemant on being inducted into the Nebraska High School Sports Hall of Fame.

1. <https://www.cozadschools.net/article/1273487>

5.4. Brian Regelin Report

Cozad Middle School

Home of the Haymakers

Brian Regelin, Board Report- October 16, 2023

1) Parent/Teacher Conferences were held October 5th from 8AM-8PM. Attendance was as follows: 75% for 6th grade, 55% for 7th grade and 58% for 8th grade.

2) NSCAS Growth testing is complete and all MS students have been tested.

3) Middle School Fall Sports is complete. We had a total of 84 participants out of 135, students in 7th and 8th grade. We will start Wrestling and Girls Basketball next week.

4) I have completed all non-tenured evaluations for first semester

5) Student congress selected officers and we will be sending a team of 8 students and Mrs. Walls to Kearney on October 16th for the Digital Citizenship Symposium. Our team will be working together to create a digital citizenship plan for the Middle School and will help promote positive Digital Citizenship in our school.

6) It is hard to believe that we are approaching the end of the first quarter. Staff and students have been working hard and there is a lot of high quality teaching and learning and great things happening at CMS! Student leadership and behavior has been very good as well. We are off to a great start!

5.5. Kyle Hoehner Report

5.6. Jessica Edeal Report

Edeal spoke to the board about how strategic planning is cohesive with SpEd and TLC. She presented "artifacts" of what she used to create and build relationships that she has used since August.

5.7. Connor Williams Report

Our curriculum focus lately at Cozad Community Schools has been action planning for our school improvement goals! Our goals are rallied around growth in academics and school culture. This year, we have created action plans for each of our buildings, with the focus of an intentional path to meet and exceed these goals.

CTE Curriculum Adoption:

- **First meeting set for November 1st.**
 - **Review effective teaching practices.**
 - **Define Guaranteed and Viable Curriculum.**
 - **Create a CTE Vision.**
 - **Examine data to help us analyze course and curriculum materials.**
 - **[CTE Senior Career Reponses 22-23](#)**
 - **[CTE Pathways](#)**

Completed Evaluations:

- **1st and 3rd Grade Evaluation #1: Walker (3rd), Widick (3rd), and Anthony (1st).**

6. SUPERINTENDENT REPORT

Ford spoke to the board about the construction update and how some sections have moved along and are putting up drywall. He continued with the upcoming superintendent's evaluation timeline so board members know when to expect to receive emails. With the extensive construction happening this summer, the calendar committee is looking for school to start later, around August 21st so that Paulsen has enough time to finish up construction before school starts.

7. COMMITTEE REPORTS

8. REVIEW OF SCHOOL BOARD POLICIES

9. CONSENT AGENDA

Motion to approve the consent agenda, as presented Passed with a motion by Kiley Goff and a second by Joel Carlson.

Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

9.1. Approval of the Minutes of Previous Meeting(s)

- Sept 18, 2023- 6:30pm, Budget Hearing
- Sept 18, 2023- Following Budget Hearing, Regular Board Meeting
- Sept 25, 2023- 7pm, Special Board Meeting

9.2. Congratulations, Condolences, Correspondences

9.3. Classified Resignations

- Jessica Tolle, SpEd Para, Elementary

9.4. Classified Hires

9.5. Standing Reports

9.5.1. Sub Reports

9.5.2. Nutrition Services SNP Claim for Reimbursement Summary

9.5.3. Bus Route Averages

9.6. Salary Advancement Applications

Brent Dinslage, Midland University, Continuous School Improvement, 3 hours

9.7. Board Insurance

Per Board Policy 2016, board will be notified quarterly.

John Peden: Dental & Vision

9.8. Absences/Unpaid Leave Request

Per Negotiated Agreement the board will be notified of any teacher who is absent for reasons not covered in this agreement may have deducted from their salary the amount computed based on the number of contract days in relationship to the number of days absent.

Bill Shaffer absent from: 8/31/2023 through 9/8/2023 (6 days docked)

9.9. Local Subs

Carol Boyle, Local Sub
Monica Rivera, Local Sub

10. GENERAL, LUNCH, ACTIVITIES AND DEPRECIATION FINANCIAL REPORTS AND CLAIMS

Motion to approve the general, lunch, activities and depreciation financial report as presented, including monthly expenditures, which reflects the current financial standing of the District.

Passed with a motion by Kiley Goff and a second by Joel Carlson.

Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

10.1. Financial Report by Account

10.2. Financial Claims

11. BUILDING FINANCIAL REPORTS AND CLAIMS

Motion to approve the building financial report as presented, including monthly expenditures, which reflects the current financial standing of the District Passed with a motion by Will Geiger and a second by Kiley Goff.

Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

11.1. Financial Claims

12. DISCUSS, CONSIDER AND TAKE ACTION ON THE RETIREMENT OF KYLE HOEHNER AS ELEMENTARY PRINCIPAL

Motion to approve the resignation of Kyle Hoehner Passed with a motion by Kiley Goff and a second by Will Geiger.

Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

13. DISCUSS, CONSIDER AND TAKE ACTION ON THE REVISIONS TO POLICY 3014

Motion to approve the revisions to policy 3014 Passed with a motion by Kiley Goff and a second by Will Geiger.

Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

The board discussed the facility use form. They did not want school employees having to pay for insurance for events that students were involved.

14. DISCUSS, CONSIDER, AND TAKE ACTION ON THE ADOPTION OF THE NASB CALENDAR AND BOARD MEETING AGENDA TEMPLATE.

Motion to approve the adoption of the NASB Calendar Passed with a motion by Kiley Goff and a second by Joel Carlson.

Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

The board would like to adopt the NASB calendar and have those items added to the agenda. But they will continue with the agenda template they already have in place.

15. QCPUF DISCUSSION WITH TOBIN BUCHANAN

The board had a phone call with Tobin Buchanan about the QCPUF and how it would work with items that had to be put on hold because of the high cost of other needs with the bond construction. Tobin stressed about listing ALL areas that need covered incase construction is moved up on a item and finished before the QCPUF is put in place. The board discussed having the QCPUF available and not having to use it. The QCPUF will be voted on in November.

16. DISCUSSION ITEMS

16.1. Committee of the Whole

The board discussed the option of moving to a committee of a whole. After the positives and negatives they will stay with the same structure.

16.2. Enrollment Update, including Fall Membership Report to NDE

16.3. Assurance Statement Submission to NDE

Submitted on October 6th.

16.4. Superintendent Evaluation Timeline for Link Distribution and Completion

16.5. Negotiations Timeline and Appointment of Negotiations Committee

Negotiations committee will be Kiley, Michele and Will

16.6. Appoint NASB Delegate to 2023 Delegate Assembly

Kiley Goff

17. PUBLIC COMMENTS (NON-AGENDA SPECIFIC)

The Board of Education invites you to offer comments during the public comments portion of the non-agenda item. This is the portion of the meeting when members of the public may speak to the board about matters not on the agenda.

We have _____ speakers who have signed up to speak. We will allow ____ minutes per speaker for a total of _____ minutes.

During the public comment portion of this meeting, those who have signed up need to be allowed to speak without interruption for the time allotted by the Board. We understand that people may have strong feelings about the issues they come to speak about. We ask that you

respect the opinions of all who speak and that you refrain from applause, conduct that interferes with the Board meeting, or other outbursts during the presentations. Offensive language, vulgar personal attacks, or hostile conduct will not be tolerated. If the Board President determines any statement or comment constitutes offensive language, a vulgar personal attack, or hostile conduct, then the Board President will rule the person out of order, and the person forfeits any remaining time. You should be further advised that there is no legal protection for any comments that are made, including slanderous comments. Each person should choose their words carefully.

The Board is not obligated to respond to public comments or questions because such dialogue could violate the Open Meetings Act.

As a reminder, under the Open Meetings Act, the Board of Education is legally obligated to require any member of the public desiring to address the Board to identify himself or herself, including an address and the name of any organization you may represent. As a result, please state and spell your first and last name, state your current address, and let us know if you are here representing any particular organization before you begin your public comment.

It is now _____ p.m. Our first speaker _____

No public comments were made.

18. AGENDA SETTING AND FUTURE MEETINGS

- November 6, 2023, 6pm- Board Retreat?
- November 13, 2023, 7pm- Regular Board Meeting

The November retreat will get moved into December.

19. ADJOURNMENT

Motion to adjourn the meeting at 9:25pm Passed with a motion by Kiley Goff and a second by Joel Carlson.

Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

*** Closed Session:** If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

****Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the board. Please arrive at the beginning of the meeting.

*****Action Item:** The board reserves the right to take action on any item on the board agenda.

The meeting was adjourned at 9:25 PM.

Mr. James Ford, Superintendent

10.2. **Congratulations, Condolences, Correspondences**

10.3. **Classified Resignations**

10.4. **Classified Hires**

Shelby Waltermire- SpEd Para Elementary

10.5. **Standing Reports**

10.5.1. **Sub Reports**

10.5.2. **Nutrition Services SNP Claim for Reimbursement Summary**

SNP Claim For Reimbursement Summary

240011 Status: Active
Cozad Community Schools
 DBA:
 1910 Meridian Avenue
 Cozad, NE 69130-1159

Confirmation #: JCHHPD

Month/Year Claimed	Adjustment Number	Date Received	Date Accepted	Date Processed	Reason Code
Oct 2023	0	11/03/2023	11/03/2023		Original

Sponsor Totals

Meal Type	Meals/Supplements Served	Federal Rate	Reimbursement Federal Amount
National School Lunch Program			
Free	5,997	4.2500	25,487.25
Reduced	1,141	3.8500	4,392.85
Paid	4,496	0.4000	1,798.40
Total	11,634		31,678.50
Performance-Based Reimbursement (Lunch)			
Claimed	11,634	0.0800	930.72
Adjusted	0	0.0800	0.00
Total	11,634		930.72
School Breakfast Program Severe Need			
Free	2,876	2.7300	7,851.48
Reduced	392	2.4300	952.56
Paid	1,099	0.3800	417.62
Total	4,367		9,221.66
Afterschool Care Program - Area Eligible			
Free	1,997	1.1700	2,336.49
Total	1,997		2,336.49
Claim Reimbursement Total			44,167.37

Sponsor Claim Reimbursement Totals

Current Claim Reimbursement Total	44,167.37
Previous Claim Reimbursement Total	0.00
Net Claim Reimbursement Total	44,167.37

Hide Site Meal Details

Site Meal Totals

Cozad Early Education Center (CEEC) 0003

Meal Type	Free	Reduced	Paid	Total
National School Lunch Program	350	35	381	766
School Breakfast Program Severe Need	222	20	112	354

Cozad Elementary 0002

Meal Type	Free	Reduced	Paid	Total
-----------	------	---------	------	-------

National School Lunch Program	3,202	662	2,434	6,298
School Breakfast Program Severe Need	1,843	303	787	2,933
Afterschool Care Program - Area Eligible	1,997	0	0	1,997

Cozad High School 0005

Meal Type	Free	Reduced	Paid	Total
National School Lunch Program	1,162	188	843	2,193
School Breakfast Program Severe Need	329	0	82	411

Cozad Middle School 0004

Meal Type	Free	Reduced	Paid	Total
National School Lunch Program	1,283	256	838	2,377
School Breakfast Program Severe Need	482	69	118	669

10.5.3. **Bus Route Averages**

10.6. **Salary Advancement Applications**

Joshua Asche, UNK, Public School Finance, 3 hrs

SALARY ADVANCEMENT APPLICATION

All faculty members who plan to take graduate credit hours which may be used in salary advancement on the district's salary schedule **must complete this application prior to enrolling in any courses.** All faculty members that plan on working toward a graduate degree, **must also submit a plan of study.**

In order to receive credit for salary advancement on the fall salary schedule, this application must be approved. All applications **must be submitted to the District Office by April 1st.** If April 1st is on a Saturday or Sunday, the applications must be received the prior business day. If an application is submitted after April 1st, hours of credit will not be given on the fall salary schedule.

Transcripts evidencing satisfactory completion of hours **must be on file in the District Office by October 1st.** If October 1st is on a Saturday or Sunday, the transcripts must be received the business day prior to October 1st. In the event that a teacher fails to submit a transcript as required by this paragraph, such teacher shall not be eligible for salary schedule advancement on the fall salary schedule.

This application must be submitted and approved **PRIOR** to registering for the course.

Name: Joshua Asche Date: 11/8/23

College granting course credit: University of NE - Kearney

Course number: EDAD 957 Course term date: Jan. 2024-May 2024

Number of graduate course hours: 3

Course title: Public School Finance

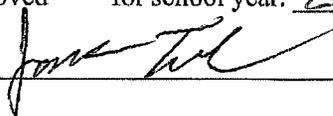
Course description: Students will learn the background of school finance, various government levels of involvement in school finance, judicial decisions that have affected school finance, and the future of school finance.

How will this course be used to improve your teaching methods and why do you wish to take it?
This course will be another step towards gaining my Education Specialist degree. I feel that it is important to know the nuances of school finance in order to be an advocate for the school and the decisions that get made. This can also directly affect my teaching in the math classroom because I would have more real world knowledge and applications of mathematical operations to share with my students.

Submit this application to the District Office by April 1st (or prior business day if April 1st is on a Saturday or Sunday).

DISTRICT OFFICE USE ONLY

Approved Not Approved for school year: 2024-2025 Board notified: 11/13/2023

Superintendent of Schools:  Date: 11-9-23

Transcripts received by: _____ Date: _____

10.7. **Local Sub**

Rebecca Gaylas, Local Sub
Raegen Fleharty, Local Sub

Cozad Community Schools

Home of the Haymakers

*James Ford, Superintendent of Schools
Corey Fisher, High School Principal
Brian Regelin, Middle School Principal
Kyle Hoehner, Elementary Principal*



*Jeremy Yilk, Activities Director
Jessica Edeal, Special Education Director
Patty Wolfe, Director of Technology
Connor Williams, Director of Teaching & Learning*

November 13, 2023

Teacher Certification Office

P.O. Box 94987

Lincoln, NE 68509-4987

Fax: 402-742-2359. Email to nde.tcweb@nebraska.gov

To Whom It May Concern:

The use of a local substitute teaching certificate has been approved by the board of education of the Cozad Community Schools. I request that you issue a local teaching certificate to:

Rebecca Galyas

NDE Staff ID: 4030176617

Sincerely,

A handwritten signature in blue ink, appearing to read 'James Ford'. The signature is fluid and cursive, with a large initial 'J'.

Mr. James Ford, Superintendent

Cozad Community Schools

District Office

1910 Meridian Ave
Cozad, NE 69130

308-784-2745

Cozad Community Schools

Home of the Haymakers

*James Ford, Superintendent of Schools
Corey Fisher, High School Principal
Brian Regelin, Middle School Principal
Kyle Hoehner, Elementary Principal*



*Jeremy Yilk, Activities Director
Jessica Edeal, Special Education Director
Patty Wolfe, Director of Technology
Connor Williams, Director of Teaching & Learning*

November 13, 2023

Teacher Certification Office

P.O. Box 94987

Lincoln, NE 68509-4987

Fax: 402-742-2359. Email: nde.tcrtweb@nebraska.gov

To Whom It May Concern:

The use of a local substitute teaching certificate has been approved by the board of education of the Cozad Community Schools. I request that you issue a local teaching certificate to:

Raegen Fleharty

NDE Staff ID: 1706520803

Sincerely,

A handwritten signature in black ink, appearing to read 'James Ford'. The signature is fluid and cursive, written over a white background.

Mr. James Ford, Superintendent

Cozad Community Schools

District Office

1910 Meridian Ave
Cozad, NE 69130

308-784-2745

11. DISCUSS, CONSIDER AND TAKE ACTION ON THE APPROVAL OF THE BOND PAYMENT

2022 Bond \$501,653.13

2020 Bond \$265,394.50

Total: \$767,047.63



Corporate Trust Account Invoice Summary

Name of Issue:

Dawson County School District 0011 (Cozad PS) General
Obligation School Building Bond Series 2022

Cozad Community Schools
Superintendent
1910 Meridian Avenue
Cozad NE 69130

Ref. Number : COZADPSGOB22

For questions contact: Chad Shirk 402-458-1310

DUE DATE 12/15/2023

Principal Outstanding	\$26,000,000.00
Debt Service	
Principal Due	\$0.00
Interest Due	\$501,453.13
Total Debt Service Due :	\$501,453.13
Semi Annual Paying Agent Fee :	\$200.00
TOTAL AMOUNT DUE:	\$501,653.13

Wire payments must be received 1 business day prior to Due Date
Check & ACH Payments must be received 5 business days prior to the Due Date

IF REMITTING CHECK PAYMENT, PLEASE RETURN THE BOTTOM SECTION AND RETAIN TOP PORTION FOR YOUR RECORDS.

Name of Issue:
Dawson County School District 0011 (Cozad
PS) General Obligation School Building Bond
Series 2022

<i>DUE DATE 12/15/2023</i>	
Reference Number:	COZADPSGOB22
Net Amount Due:	\$501,653.13
Current Debt Service:	\$501,453.13
Paying Agent Fee:	\$200.00
Amount Enclosed:	

Remit Check To:
(Must be received 5 business days prior to Due Date)
BOKF, NA
Corporate Trust Services
1248 'O' Street, Ste 764
Lincoln, NE 68508

Wire/ACH Instructions:
(Wires must be received 1 business day prior to Due Date)
(ACHs must be received 5 business day prior to Due Date)
BOKF, NA
ABA 103900036
A/C Name: Wealth Management
A/C #: 600024642
REF: NEB CORP TRUST - COZADPSGOB22



Corporate Trust Account Invoice Summary

Name of Issue:

Dawson County School District 0011 (Cozad Community Schools) General Obligation Refunding Bonds Series 2020

Cozad Community Schools
 Superintendent
 1910 Meridian Ave
 Cozad NE 69130

Ref. Number : COZADPSGOR20

For questions contact: Chad Shirk 402-458-1310

DUE DATE 12/15/2023

	Principal Outstanding	\$755,000.00
Debt Service		
	Principal Due	\$260,000.00
	Interest Due	\$5,194.50
	Total Debt Service Due :	\$265,194.50
	Semi Annual Paying Agent Fee :	\$200.00
	TOTAL AMOUNT DUE:	\$265,394.50

**Wire payments must be received 1 business day prior to Due Date
 Check & ACH Payments must be received 5 business days prior to the Due Date**

IF REMITTING CHECK PAYMENT, PLEASE RETURN THE BOTTOM SECTION AND RETAIN TOP PORTION FOR YOUR RECORDS.

Name of Issue:
 Dawson County School District 0011 (Cozad Community Schools) General Obligation Refunding Bonds Series 2020

DUE DATE 12/15/2023	
Reference Number:	COZADPSGOR20
Net Amount Due:	\$265,394.50
Current Debt Service:	\$265,194.50
Paying Agent Fee:	\$200.00
Amount Enclosed:	

Remit Check To:
 (Must be received 5 business days prior to Due Date)
 BOKF, NA
 Corporate Trust Services
 1248 'O' Street, Ste 764
 Lincoln, NE 68508

Wire/ACH Instructions:
 (Wires must be received 1 business day prior to Due Date)
 (ACHs must be received 5 business day prior to Due Date)
 BOKF, NA
 ABA 103900036
 A/C Name: Wealth Management
 A/C #: 600024642
 REF: NEB CORP TRUST - COZADPSGOR20

12. DISCUSS, CONSIDER AND TAKE ACTION ON APPROVING THE LEASE PURCHASE PAYMENT

WAYPOINT BANK
747 MERIDIAN PO BOX 7
COZAD NE 69130

Loan:

Page: 1
23821 11/06/2023

Telephone: 308-784-2515



COZAD EDUCATIONAL FACILITIES L
1910 MERIDIAN AVE
COZAD NE 69130-1159

* L o a n P a y m e n t *

Loan Type:	TAX EXEMPT LOANS	Maturity Date:	05/15/2027
Principal Balance:	610,000.00	Current Rate:	2.950000
Interest Thru 11/06/2023:	7,509.80	Interest Paid 2023:	11,123.95
One Day's Interest:	49.98	Original Loan Date:	05/22/2020
Amount Past Due:	.00	Total Advances:	1,020,000.00
Escrow Balance:	.00	Date of Last Payment:	05/15/2023
		Last Payment Amount:	151,123.95

Date Payment Due: 11/15/2023
Interest Due: 7,909.69
Total Amount Due: 7,909.69

Add additional late charge of 395.48 if no payment is received by 11/20/2023

* * Please return this portion with your payment * *

L o a n P a y m e n t N o t i c e

Total Amount Due: 7,909.69
Additional Principal: _____
Additional Payment: _____

COZAD EDUCATIONAL FACILITIES L
1910 MERIDIAN AVE
COZAD NE 69130-1159

Amount Enclosed: \$ _____

Date Payment Due: 11/15/2023
Loan Type: TAX EXEMPT LOANS
Loan Number: 23821
Regular Payment T/C: 325

WAYPOINT BANK
747 MERIDIAN PO BOX 7
COZAD NE 69130

13. GENERAL, LUNCH, ACTIVITIES AND DEPRECIATION FINANCIAL REPORTS AND CLAIMS

	Receipt Totals	Statement Balance	Payroll Totals	Bill Totals	Disbursements	Balance/Disbursements Differential
		Treasures Report			Treasures Report	Treasures Report
September						
18-19	\$2,230,642	\$3,382,832	\$786,208	\$174,146	\$1,134,349	\$2,248,483
19-20	\$3,526,762	\$3,915,719	\$883,500	\$200,000	\$1,002,989	\$2,912,730
20-21	\$2,250,686	\$4,432,817	\$805,683	\$125,716	\$875,601	\$3,557,216
21-22	\$2,620,092	\$4,547,402	\$828,890	\$161,280	\$980,625	\$3,566,777
22-23	\$3,040,218	\$4,285,482	\$904,190	\$414,808	\$1,333,866	\$2,951,616
23-24	\$2,326,848	\$3,844,178	\$927,273	\$227,307	\$1,260,354	\$2,583,824
Average	\$2,665,875	\$4,068,072	\$855,957	\$217,210	\$1,097,964	\$3,047,364
October						
18-19	\$515,237	\$2,733,719	\$839,349	\$97,007	\$1,164,351	\$1,569,369
19-20	\$677,199	\$3,588,137	\$845,583	\$202,250	\$1,004,781	\$2,583,356
20-21	\$607,889	\$4,056,551	\$866,356	\$125,702	\$984,156	\$3,072,395
21-22	\$595,676	\$4,102,591	\$899,042	\$153,488	\$1,040,487	\$3,062,103
22-23	\$687,713	\$3,470,392	\$943,121	\$567,347	\$1,504,247	\$1,966,145
23-24	\$857,386	\$3,550,368	\$959,305	\$199,820	\$1,151,197	\$2,399,171
Average	\$656,850	\$3,583,626	\$892,126	\$224,269	\$1,141,536	\$2,671,000
November						
18-19	\$402,823	\$2,036,207	\$828,869	\$212,388	\$1,100,336	\$935,871
19-20	\$526,414	\$2,825,571	\$834,871	\$260,792	\$1,288,980	\$1,536,591
20-21	\$335,926	\$3,497,161	\$860,641	\$95,753	\$895,316	\$2,601,845
21-22	\$337,345	\$3,477,163	\$860,189	\$96,142	\$962,774	\$2,514,389
22-23	\$357,523	\$2,741,180	\$912,055	\$168,066	\$1,086,735	\$1,654,445
23-24	\$400,000		\$950,802	\$134,269		
Average	\$393,339	\$2,915,456	\$874,571	\$161,235	\$1,066,828	\$1,848,628
December						
18-19	\$498,468	\$1,848,520	\$816,576	\$91,682	\$686,156	\$1,162,364
19-20	\$644,972	\$2,385,828	\$819,044	\$144,281	\$1,083,717	\$1,302,112
20-21	\$838,448	\$3,156,397	\$839,596	\$209,079	\$1,179,213	\$1,977,184
21-22	\$380,443	\$2,875,459	\$856,911	\$119,332	\$982,147	\$1,893,312
22-23	\$426,486	\$1,990,513	\$923,088	\$254,086	\$1,178,130	\$812,383

	Receipt Totals	Statement Balance	Payroll Totals	Bill Totals	Disbursements	Balance/Disbursements Differential
		Treasures Report			Treasures Report	Treasures Report
23-24	\$570,000		\$973,000	\$125,000		
Average	\$559,803	\$2,451,343	\$871,369	\$157,243	\$1,021,873	\$1,429,471
January						
18-19	\$1,377,529	\$2,047,970	\$795,082	\$111,408	\$1,178,079	\$869,891
19-20	\$1,504,589	\$2,910,842	\$817,589	\$133,475	\$979,576	\$1,931,267
20-21	\$1,414,381	\$3,594,213	\$817,860	\$169,604	\$976,565	\$2,617,648
21-22	\$1,939,802	\$3,881,909	\$842,083	\$91,508	\$933,353	\$2,948,556
22-23	\$1,742,731	\$2,731,624	\$882,624	\$117,930	\$1,001,621	\$1,730,003
23-24	\$1,800,000		\$932,000	\$110,000		
Average	\$1,629,839	\$3,033,312	\$847,873	\$122,321	\$1,013,839	\$2,019,473
February						
18-19	\$917,884	\$2,191,379	\$824,457	\$104,933	\$774,474	\$1,416,905
19-20	\$976,171	\$3,207,237	\$830,882	\$104,783	\$979,575	\$2,227,662
20-21	\$988,553	\$3,682,747	\$834,257	\$79,356	\$900,020	\$2,782,727
21-22	\$920,974	\$3,835,478	\$858,787	\$109,047	\$967,405	\$2,868,073
22-23	\$1,392,434	\$3,057,792	\$909,568	\$154,827	\$1,066,265	\$1,991,527
23-24	\$1,240,000		\$959,000	\$110,000		
Average	\$1,072,669	\$3,194,927	\$869,492	\$110,491	\$937,548	\$2,257,379
March						
18-19	\$584,906	\$1,720,359	\$800,761	\$100,396	\$1,055,927	\$664,432
19-20	\$777,858	\$2,811,187	\$816,185	\$106,189	\$1,173,908	\$1,637,279
20-21	\$719,945	\$3,490,297	\$813,702	\$77,103	\$912,396	\$2,577,902
21-22	\$778,885	\$3,649,611	\$856,814	\$106,424	\$982,753	\$2,666,858
22-23	\$796,196	\$2,595,717	\$897,804	\$358,691	\$1,258,271	\$1,337,446
23-24	\$800,000		\$947,000	\$140,000		
Average	\$742,965	\$2,853,434	\$855,378	\$148,134	\$1,076,651	\$1,776,783
April						
18-19	\$431,812	\$1,267,858	\$792,283	\$88,671	\$884,313	\$383,544
19-20	\$648,524	\$2,674,161	\$799,908	\$87,319	\$785,550	\$1,888,611
20-21	\$752,664	\$3,277,108	\$847,939	\$120,950	\$965,854	\$2,311,254

	Receipt Totals	Statement Balance	Payroll Totals	Bill Totals	Disbursements	Balance/Disbursements Differential
		Treasures Report			Treasures Report	Treasures Report
21-22	\$457,338	\$3,162,463	\$861,671	\$86,152	\$944,486	\$2,217,977
22-23	\$1,041,479	\$2,583,564	\$922,606	\$138,607	\$1,053,631	\$1,529,933
23-24	\$770,000		\$972,000	\$110,000		
Average	\$683,636	\$2,593,031	\$866,068	\$105,283	\$926,767	\$1,666,264
May						
18-19	\$2,962,272	\$3,218,417	\$809,320	\$100,250	\$1,011,714	\$2,206,703
19-20	\$2,890,030	\$4,910,442	\$800,045	\$100,190	\$897,088	\$4,013,353
20-21	\$3,031,070	\$5,196,577	\$852,068	\$253,001	\$1,111,602	\$4,084,975
21-22	\$2,922,431	\$5,081,058	\$862,934	\$139,510	\$1,003,836	\$4,077,222
22-23	\$2,557,393	\$4,068,892	\$904,355	\$163,433	\$1,072,064	\$2,996,828
23-24	\$2,720,000		\$954,000	\$145,000		
Average	\$2,847,199	\$4,495,077	\$863,787	\$150,231	\$1,019,261	\$3,475,816
June						
18-19	\$681,173	\$2,993,475	\$788,460	\$121,414	\$906,115	\$2,087,360
19-20	\$1,004,880	\$5,068,020	\$739,888	\$100,894	\$847,302	\$4,220,717
20-21	\$705,789	\$4,872,579	\$816,806	\$210,687	\$1,029,788	\$3,842,791
21-22	\$1,016,190	\$5,071,500	\$851,025	\$186,054	\$1,025,749	\$4,045,751
22-23	\$892,411	\$3,794,696	\$899,938	\$267,546	\$1,166,546	\$2,628,150
23-24	\$1,200,000		\$949,000	\$180,000		
Average	\$916,741	\$4,360,054	\$840,853	\$177,766	\$995,100	\$3,364,954
July						
18-19	\$171,480	\$2,370,240	\$758,373	\$142,100	\$794,968	\$1,575,271
19-20	\$205,073	\$4,423,075	\$744,615	\$101,538	\$850,018	\$3,573,057
20-21	\$190,488	\$2,907,933	\$773,519	\$180,997	\$1,442,006	\$1,465,928
21-22	\$117,755	\$4,198,200	\$828,055	\$324,630	\$991,750	\$3,206,450
22-23	\$135,210	\$2,968,962	\$839,197	\$141,763	\$960,944	\$2,008,018
23-24	\$150,000		\$900,000	\$190,000		
Average	\$161,668	\$3,373,682	\$776,140	\$187,316	\$1,007,937	\$2,365,745
August						
18-19	\$222,188	\$1,787,840	\$751,889	\$581,759	\$1,134,350	\$653,491

	Receipt Totals	Statement Balance	Payroll Totals	Bill Totals	Disbursements	Balance/Disbursements Differential
		Treasures Report			Treasures Report	Treasures Report
19-20	\$356,816	\$1,391,947	\$728,982	\$1,353,713	\$1,197,842	\$194,104
20-21	\$225,637	\$2,715,978	\$771,160	\$653,486	\$2,063,913	\$652,064
21-22	\$220,722	\$2,578,216	\$820,771	\$1,026,903	\$1,841,629	\$736,587
22-23	\$1,561,282	\$2,777,685	\$867,251	\$863,992	\$1,752,560	\$1,025,125
23-24	\$350,000		\$905,000	\$740,000		
Average	\$489,441	\$2,250,333	\$807,509	\$869,976	\$1,598,059	\$652,274
		<i>Average balance</i>	<i>Total</i>	<i>Total</i>	<i>Total</i>	
18-19	\$10,996,414	\$2,890,721	\$9,591,627	\$1,926,154	\$11,825,132	
19-20	\$13,739,288	\$3,748,398	\$9,661,092	\$2,895,424	\$12,091,327	
20-21	\$12,061,476	\$3,768,762	\$9,899,587	\$2,301,434	\$13,336,430	
21-22	\$12,307,653	\$3,365,437	\$10,227,172	\$2,600,470	\$12,656,994	
22-23	\$14,631,076	\$3,088,875	\$10,805,797	\$3,611,096	\$14,434,880	
23-24	\$13,184,234	\$3,697,273	\$11,328,380	\$2,411,396	\$2,411,551	

2023-2024 Disbursements						
Month	Total Expenditures	Cumulative Spent	Cumulative % of Budget Spent	Projected % Budget Spent	Notes	
September	\$1,260,354	\$1,260,354	7.56%	8.33%		
October	\$1,151,196	\$2,411,550	14.46%	16.67%		
November	\$1,085,071	\$3,496,621	20.97%	25.00%	Lease purchase due	
December	\$1,071,873	\$4,568,494	27.39%	33.33%	Bond payments due Dec. 15th	
January	\$1,063,839	\$5,632,332	33.77%	41.67%		
February	\$1,000,000	\$6,632,332	39.77%	50.00%		
March	\$1,126,651	\$7,758,983	46.52%	58.33%		
April	\$1,000,000	\$8,758,983	52.52%	66.67%		
May	\$1,069,261	\$9,828,244	58.93%	75.00%	Lease purchase due	
June	\$1,045,100	\$10,873,344	65.20%	83.33%	Bond payments due June 15th	
July	\$1,057,937	\$11,931,282	71.54%	91.67%		
August	\$1,648,059	\$13,579,340	81.42%	100.00%		
Total Expenditures	\$13,579,340					
Goal	\$13,700,000	\$1,141,666				
2023-24 Budgeted Disbursements	\$16,677,426					
Cumulative:						
	September	October	November	December	January	February
Projected Expenses	\$1,389,786	\$2,779,571	\$4,169,357	\$5,559,142	\$6,948,928	\$8,338,713
Actual Expenses	\$1,260,354	\$2,411,550	\$3,496,621	\$4,568,494	\$5,632,332	\$6,632,332
Difference	\$129,432	\$368,021	\$672,736	\$990,648	\$1,316,595	\$1,706,381
	March	April	May	June	July	August
Projected Expenses	\$9,728,499	\$11,118,284	\$12,508,070	\$13,897,855	\$15,287,641	\$16,677,426
Actual Expenses	\$7,758,983	\$8,758,983	\$9,828,244	\$10,873,344	\$11,931,282	\$13,579,340
Difference	\$1,969,515	\$2,359,301	\$2,679,825	\$3,024,511	\$3,356,359	\$3,098,086

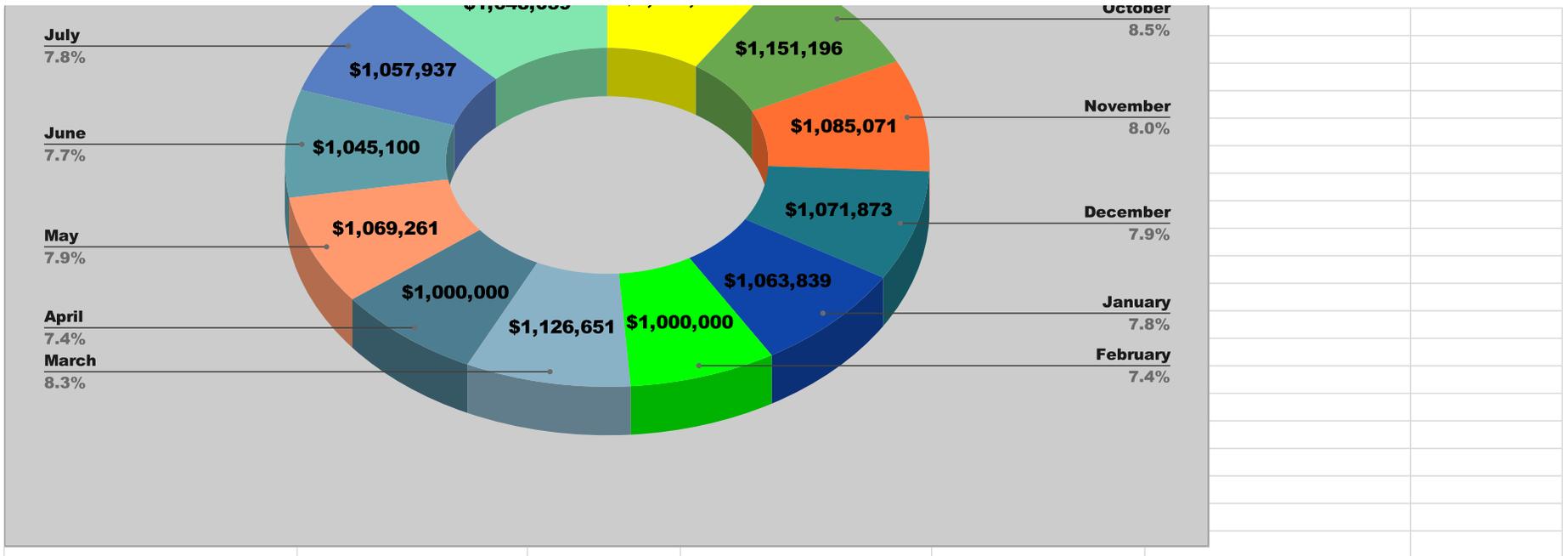
2023-2024 Disbursements

August
12.1%



September
9.3%

October



General Fund (01)	October	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	23-24 Expenditures to date	Budgeted	% Spent	Notes
1000's	Regular Instruction	\$987,981	\$976,499	\$936,648	\$958,862	\$507,616.52	\$1,021,142	\$6,728,900	15.18	
12000's	SPED	\$207,483	\$201,810	\$207,374	\$238,520	\$123,836.30	\$241,362	\$1,771,000	13.63	
1300's	Summer School			\$100	\$5,181	\$361.39	\$2,963	\$30,000	9.88	
2100's	Support-Pupils (SPED)	\$79,840	\$76,777	\$137,068	\$140,370	\$89,735.67	\$142,351	\$1,470,000	9.68	
2200's	Support-Pupils (Non-SPED)	\$38,921	\$19,269	\$22,593	\$39,406	\$25,605.65	\$51,057	\$415,000	12.30	
2300's	BOE, Execut, Legal	\$62,599	\$45,679	\$76,547	\$75,682	\$28,857.48	\$58,783	\$396,500	14.83	
2400's	Office of Principal	\$100,108	\$132,661	\$139,099	\$170,557	\$76,381.58	\$152,216	\$1,021,000	14.91	
2500's	Gen Ad-Business Services	\$146,329	\$72,931	\$79,552	\$146,064	\$56,032.70	\$107,678	\$773,000	13.93	
2600's	Maintenance/Operation	\$258,467	\$174,997	\$174,341	\$163,125	\$109,177.28	\$217,029	\$1,994,000	10.88	
2700's	Transportation	\$47,930	\$39,918	\$52,905	\$53,028	\$48,659.93	\$94,094	\$434,600	21.65	
2900's	Other Support Services			\$4,813	\$5,392	\$2,661.17	\$5,575	\$19,000	29.34	
3000's	Community Services	\$44,476	\$35,409	\$46,756	\$56,825	\$21,582.72	\$53,082	\$351,000	15.12	
4300's	Architecture and Engineering									
6000's	Federal Programs	\$117,872	\$130,469	\$125,509	\$342,848	\$68,840.19	\$120,095	\$858,100	14.00	
8000's	Transfers	\$39,500	\$18,500	\$39,500	\$43,500	\$0.00	\$46,500	\$200,000	23.25	
9000's	Non program	-	-	-	\$390,246	\$0.00	\$0	\$215,326	0.00	
Budget Authority										
Total		\$2,131,507	\$1,924,920	\$2,042,805	\$2,829,605	\$1,159,348.58	\$2,313,927	\$16,677,426	13.87	
General Fund (01)	September	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	23-24 Expenditures to date	Budgeted	% Spent	Notes
1000's	Regular Instruction	\$502,058	\$480,364	\$456,779	\$482,624	\$513,525.60	\$513,526	\$6,728,900	7.63	
12000's	SPED	\$96,799	\$94,930	\$99,249	\$109,585	\$117,525.52	\$117,526	\$1,771,000	6.64	
1300's	Summer School				\$5,181	\$2,601.30	\$2,601	\$30,000	8.67	
2100's	Support-Pupils (SPED)	\$30,408	\$30,259	\$51,380	\$51,967	\$52,615.56	\$52,616	\$1,470,000	3.58	
2200's	Support-Pupils (Non-SPED)	\$17,466	\$8,843	\$11,797	\$18,773	\$25,451.01	\$25,451	\$415,000	6.13	
2300's	BOE, Execut, Legal	\$33,322	\$22,332	\$32,432	\$32,619	\$29,925.12	\$29,925	\$396,500	7.55	
2400's	Office of Principal	\$51,079	\$66,622	\$70,262	\$84,666	\$75,834.82	\$75,835	\$1,021,000	7.43	
2500's	Gen Ad-Business Services	\$88,043	\$26,935	\$39,071	\$70,039	\$51,645.45	\$51,645	\$773,000	6.68	
2600's	Maintenance/Operation	\$149,240	\$98,081	\$82,908	\$85,041	\$107,852.12	\$107,852	\$1,994,000	5.41	
2700's	Transportation	\$22,023	\$13,435	\$19,280	\$22,479	\$45,434.56	\$45,435	\$434,600	10.45	
2900's	Other Support Services				\$2,815	\$2,914.18	\$2,914	\$19,000	15.34	
3000's	Community Services	\$22,388	\$18,210	\$28,262	\$32,579	\$31,499.34	\$31,499	\$351,000	8.97	
4300's	Architecture and Engineering									
6000's	Federal Programs	\$54,347	\$56,195	\$56,871	\$277,204	\$51,255.29	\$51,255	\$858,100	5.97	
8000's	Transfers	\$16,500	\$16,500	\$39,500	\$43,500	\$46,500.00	\$46,500	\$200,000	23.25	
9000's	Non program				-			\$215,326	0.00	
Budget Authority										
Total		\$1,083,674	\$932,706	\$990,221	\$1,319,073	\$1,154,579.87	\$1,154,579	\$16,677,426	6.92	

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
September	\$1,391,947	\$2,715,978	\$2,907,933	\$4,285,483	\$3,844,178
October	\$3,915,719	\$4,432,817	\$4,547,402	\$3,470,392	\$3,550,367
November	\$3,588,137	\$4,056,551	\$4,102,591	\$2,741,180	
December	\$2,825,571	\$3,497,161	\$3,477,163	\$1,990,513	
January	\$2,385,828	\$3,156,397	\$2,875,459	\$2,731,624	
February	\$2,910,842	\$3,594,213	\$3,881,909	\$3,057,792	
March	\$3,207,237	\$3,682,747	\$3,835,478	\$2,595,717	
April	\$2,811,187	\$3,490,297	\$3,649,611	\$2,583,564	
May	\$2,674,161	\$3,277,108	\$3,162,463	\$4,068,892	
June	\$4,910,442	\$5,196,577	\$5,081,058	\$3,794,696	
July	\$5,068,020	\$4,872,579	\$5,071,500	\$2,968,962	
August	\$2,370,240	\$4,423,075	\$2,578,216	\$2,777,685	
Low Month	\$1,391,947	\$2,715,978	\$2,578,216	\$1,990,513	\$3,550,367
Average Cash	\$3,171,611	\$3,866,292	\$3,673,000	\$3,088,875	\$3,697,273

Date	Old Bond-Deposit	New Bond-Deposit	Loan from Building	Date	Bond Balance
1-15-23	\$33,300.49	\$221,208.30	\$579,456.94	1-15-23	\$182,272.37
1-15-23		\$2,503.33	(paid back Aug. 2023)	1-15-23	\$439,284.49
2-3-23	\$17,536.13	\$80,666.48		2-3-23	\$439,483.67
3-7-23	\$21,401.10	\$84,086.94		3-7	\$645,834.73
4-13-23	\$27,090.56	\$108,484.87		4-13	\$783,081.66
5-12-23	\$134,348.02	\$415,957.82		5-12	\$581,708.49
6-30	\$30,874.08	\$105,328.51		6-30	\$723,737.95
7-31	\$6,502.18	\$15,901.19		7-31	\$748,952.00
8-31	\$10,387.70	\$20,616.94		8-31	\$201,694.08
9-30	\$123,939.64	\$374,465.10		9-30	\$701,833.14
10-31	\$15,704.00	\$85,179.61		10-31	\$806,004.73
11-30	\$2,965.73	\$15,181.85		11-30	\$57,104.68

NAME	General levy	PK-12 Enrollment	Total Levy	21-22 Valuation	Property Tax per \$1,000	20-21 TEEOSA Aid	Cost Per Pupil 20-21
BROKEN BOW	\$0.84	896	\$1.30	\$960,082,505	\$1,301	\$99,689	\$13,388
WAYNE	\$0.98	987	\$1.08	\$970,374,093	\$1,082	\$304,830	\$13,426
COLUMBUS LAKEVIEW	\$0.58	905	\$0.68	\$1,631,223,847	\$683	\$90,625	\$13,937
FORT CALHOUN	\$0.95	796	\$1.24	\$505,989,206	\$1,244	\$4,010,000	\$14,454
CHADRON	\$1.00	981	\$1.05	\$590,855,697	\$1,050	\$4,222,000	\$14,949
GOTHENBURG	\$0.94	841	\$1.03	\$869,416,843	\$1,034	\$723,416	\$15,273
MINDEN	\$0.74	848	\$0.92	\$1,214,171,573	\$923	\$105,673	\$15,380
COZAD	\$1.01	936	\$1.26	\$812,086,343	\$1,256	\$1,900,000	\$15,401
HASTINGS ADAMS CENTRAL	\$0.66	1000	\$0.79	\$1,302,676,394	\$792	\$1,100,000	\$15,966
ONEILL	\$0.82	807	\$0.96	\$1,092,028,258	\$956	\$105,497	\$16,940
FAIRBURY	\$0.88	914	\$1.03	\$1,146,581,042	\$1,035	\$104,413	\$18,544
AVERAGE	\$0.85	\$901	\$1.03	\$1,008,680,527	\$1,032	\$1,160,558	\$15,242

General Fund Exp.									
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
General	\$ 9,461,365	\$ 10,158,711	\$ 10,386,630	\$ 10,259,974	\$ 10,943,703	\$ 10,766,943	\$ 11,629,025	\$ 11,266,519	\$ 12,651,417
% increase		7.37%	2.24%	-1.22%	6.66%	-1.62%	8.01%	-3.12%	12.29%
3 year increase				8%	8%	4%	13%	3%	18%
							(Depreciation)		(HVAC - ESERII)
Tax request	\$ 5,653,053	\$ 6,891,711	\$ 7,796,973	\$ 8,409,090	\$ 8,564,742	\$ 8,539,749	\$ 8,608,081	\$ 8,061,717	\$ 8,183,489
		21.91%	13.14%	7.85%	1.85%	-0.29%	0.80%	-6.35%	1.51%
Valuations	\$ 590,978,746	\$ 713,201,677	\$ 796,440,220	\$ 840,899,011	\$ 844,899,606	\$ 829,101,595	\$ 839,380,326	\$ 803,195,080	\$ 812,086,343
		20.68%	11.67%	5.58%	0.48%	-1.87%	1.24%	-4.31%	1.11%
State Aid	\$ 3,003,571	\$ 2,684,740	\$ 2,094,542	\$ 941,819	\$ 492,317	\$ 423,705	\$ 2,852,846	\$ 1,906,001	\$ 1,976,682
		-10.62%	-21.98%	-55.03%	-47.73%	-13.94%	573.31%	-33.19%	3.71%

Year	Tax Request	Property Tax Request	Operating Budget
September 2018	1.03	\$8,539,749.41	\$13,826,145
September 2019	1.025528	\$8,606,061	\$14,217,000
September 2020	1.003706	\$8,061,717	\$14,547,942
September 2021	1.007712	\$8,183,489	\$15,728,770
September 2022	1.010866	\$8,400,000	\$15,984,711
September 2023	0.986085	\$9,005,939	\$16,677,426

13.1. **Financial Report by Account**

Regular; Processing Month 10/2023; Accounts to Include Accounts with
 Activity; Fund Number 01

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Local Property Taxes	8,915,880.00	482,987.39	2,424,470.36	27.19	6,491,409.64
01 1100 0000	Cash Balance - Placeholder	2,470,204.00	0.00	0.00	0.00	2,470,204.00
01 1115	Carline Taxes	30,000.00	0.00	3,881.28	12.94	26,118.72
01 1125	Motor Vehicle Taxes	455,000.00	30,983.72	66,307.64	14.57	388,692.36
01 1311	Tuition from Individuals Reg Education	9,200.00	0.00	0.00	0.00	9,200.00
01 1370	Preschool Tuition and Fees	58,000.00	5,375.00	14,025.00	24.18	43,975.00
01 1510	Interest on Investments	9,200.00	17,548.08	31,419.15	341.51	(22,219.15)
01 1800	Community Services Activities	37,000.00	2,289.00	5,118.00	13.83	31,882.00
01 1910	Rental of Equip/Prop/Facilities	100.00	616.67	1,233.34	1,233.34	(1,133.34)
01 1911	Local License Fees	3,700.00	0.00	0.00	0.00	3,700.00
01 1920	Contributions and Donations	0.00	0.00	0.00	0.00	0.00
01 1921	Police Court Fines	3,700.00	0.00	25.00	0.68	3,675.00
01 1925	Categorical Grants from Corp/Private	42,000.00	2,500.00	2,500.00	5.95	39,500.00
01 1980	Refund of Prior Year Expenditures	0.00	152.73	152.73	0.00	(152.73)
01 1990	Miscellaneous Local Receipts	3,000.00	0.00	0.00	0.00	3,000.00
Subtotal: 1000		12,036,984.00	542,452.59	2,549,132.50	21.18	9,487,851.50
01 2110	County Fines and License Fees	91,000.00	3,361.68	7,581.51	8.33	83,418.49
01 2210	ESU Receipts	0.00	0.00	0.00	0.00	0.00
Subtotal: 2000		91,000.00	3,361.68	7,581.51	8.33	83,418.49
01 3110	State Aid	2,883,292.00	287,945.00	579,734.00	20.11	2,303,558.00
01 3120	SPED Reimb (School Age)	625,000.00	0.00	0.00	0.00	625,000.00
01 3125	SPED Transportation Reimb (School Age)	15,000.00	0.00	0.00	0.00	15,000.00
01 3130	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
01 3131	Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01 3180	Pro-Rate Motor Vehicle	20,000.00	3,095.81	3,095.81	15.48	16,904.19
01 3400	State Apportionment	140,000.00	0.00	0.00	0.00	140,000.00
01 3535	Payments for High Ability Learners	10,000.00	8,007.00	8,007.00	80.07	1,993.00
01 3540	State Early Childhood	10,000.00	12,524.00	12,524.00	125.24	(2,524.00)
Subtotal: 3000		3,703,292.00	311,571.81	603,360.81	16.29	3,099,931.19
01 4505	Title I, Part A	270,600.00	0.00	0.00	0.00	270,600.00
01 4512	IDEA Base	90,000.00	0.00	0.00	0.00	90,000.00
01 4516	IDEA Preschool	10,000.00	0.00	0.00	0.00	10,000.00
01 4518	IDEA Part B (611) Base & Enroll/Poverty	90,000.00	0.00	0.00	0.00	90,000.00
01 4530	OTHER FEDERAL RECEIPTS	0.00	0.00	1,920.48	0.00	(1,920.48)
01 4531	Title IV, Part B - 21st Century Grant	0.00	0.00	0.00	0.00	0.00
01 4708	MIPS	50,000.00	0.00	2,458.95	4.92	47,541.05
01 4709	MAAPS	50,000.00	0.00	2,393.52	4.79	47,606.48
01 4969	Title IV-A, SSAE Grant	0.00	0.00	0.00	0.00	0.00
01 4988	ARP-EXPANDED LEARNING AFTERSCHOOL (ARP ESSER III)	0.00	0.00	5,047.00	0.00	(5,047.00)
01 4989	ARP-EXPANDED LEARNING SUMMER (ARP ESSER III)	0.00	0.00	12,337.00	0.00	(12,337.00)
Subtotal: 4000		560,600.00	0.00	24,156.95	4.31	536,443.05
01 5300	Sale of Property	550.00	0.00	0.00	0.00	550.00
01 5301	Insurance Adjustments	5,000.00	0.00	0.00	0.00	5,000.00
01 5690	OTHER NON-REVENUE RECEIPTS	280,000.00	0.00	1.82	0.00	279,998.18
Subtotal: 5000		285,550.00	0.00	1.82	0.00	285,548.18
Fund Total:		16,677,426.00	857,386.08	3,184,233.59	19.09	13,493,192.41

Revenue Summary Report
Processing Month: 10/2023

Regular; Processing Month 10/2023; Accounts to Include Accounts with
Activity; Fund Number 01

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	16,677,426.00	857,386.08	3,184,233.59	19.09	13,493,192.41

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

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance	
01	GENERAL FUND								
1100	REGULAR INSTRUCTION	5,983,100.00	428,664.98	863,512.87	14.60	5,119,587.13	0.00	10,156.65	5,109,430.48
1101	1101 - WOODS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1102	1102 - METALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1103	1103 - VOCAL MUSIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1105	1105 - ART	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1106	1106 - FCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1108	1108 - GREENHOUSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1109	1109 - AGRICULTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	1110 - BUSINESS_FBLA/SKILLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1111	1111 - HAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1125	REG INSTR PROG SCHOOL AGE (FLEX-SPEND)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1150	LIMITED ENGLISH PROF PROGRAMS	130,000.00	16,231.14	32,908.36	25.31	97,091.64	0.00	0.00	97,091.64
1160	PROVERTY PROGRAMS	475,000.00	53,254.53	105,792.26	22.27	369,207.74	0.00	0.00	369,207.74
1190	EARLY CHILDHOOD PROGRAMS	140,800.00	9,465.87	18,928.63	15.11	121,871.37	0.00	2,347.67	119,523.70
1195	REG INSTR PROG BELOW AGE 5 (FLEX-SPEND)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1200	SPED INSTR PROGRAM SCHOOL AGE	1,722,000.00	123,500.13	240,954.12	14.04	1,481,045.88	0.00	883.48	1,480,162.40
1201	1201 - SPED DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1202	1202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1203	1203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1204	1204	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1205	1205	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1206	1206	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1207	1207	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1291	SPED INSTR PROGRAMS (AGE 3-5)	49,000.00	336.17	407.70	0.83	48,592.30	0.00	0.00	48,592.30
1292	SPED INSTR PROGRAMS (AGE 0-2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1300	SUMMER SCHOOL	30,000.00	361.39	2,962.69	9.88	27,037.31	0.00	0.00	27,037.31
2110	ATTENDANCE AND SOCIAL WORK SERVICES	8,100.00	0.00	0.00	0.00	8,100.00	0.00	0.00	8,100.00
2120	GUIDANCE SERVICES	546,500.00	11,951.16	24,671.74	4.52	521,828.26	0.00	40.00	521,788.26
2130	HEALTH SERVICES	245,600.00	3,470.78	6,987.77	2.95	238,612.23	0.00	268.79	238,343.44
2140	PSYCHOLOGICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2141	PSYCHOLOGICAL SERVICES SCHOOL AGE	113,500.00	9,463.81	19,086.63	16.98	94,413.37	0.00	185.91	94,227.46
2151	SPEECH PATH & AUDIOLOGY SVCS SCHOOL AGE	149,000.00	13,714.65	16,514.53	11.08	132,485.47	0.00	0.00	132,485.47
2152	SPEECH PATH & AUDIOLOGY SVCS (AGE 3-5)	51,000.00	6,139.53	6,139.53	12.04	44,860.47	0.00	0.00	44,860.47
2153	SPEECH PATH & AUDIOLOGY SVCS (AGE 0-2)	26,000.00	8,741.07	8,257.12	31.76	17,742.88	0.00	0.00	17,742.88
2161	OCCUPATIONAL THERAPY SVCS SCHOOL AGE	0.00	1,762.56	3,065.31	0.00	(3,065.31)	0.00	0.00	(3,065.31)
2162	OCCUPATIONAL THERAPY SVCS (AGE 3-5)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2163	OCCUPATIONAL THERAPY SVCS (AGE 0-2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2171	PHYSICAL THERAPY SERVICES SCHOOL AGE	0.00	283.50	445.50	0.00	(445.50)	0.00	0.00	(445.50)
2172	PHYSICAL THERAPY SERVICES (AGE 3-5)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2173	PHYSICAL THERAPY SERVICES (AGE 0-2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2181	VISUALLY IMP/VISION SVCS SCHOOL AGE	12,000.00	0.00	0.00	0.00	12,000.00	0.00	0.00	12,000.00
2190	OTHER SUPPORT SERVICES - STUDENT	318,300.00	36,208.61	57,183.10	17.97	261,116.90	0.00	0.00	261,116.90
2191	2191 - SPEECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2192	2192 - FALL PLAY/MUSICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2193	2193 - DIG JOURNALISM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2194	2194 - NHS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2195	2195 - ONE ACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2210	IMPROVEMENT OF INSTRUCTION	700.00	0.00	0.00	0.00	700.00	0.00	0.00	700.00
2211	SCHOOL IMPROVEMENT	5,900.00	0.00	0.00	0.00	5,900.00	0.00	0.00	5,900.00
2212	INSTR AND CURR DEVELOPMENT	44,000.00	7,950.28	15,900.56	36.14	28,099.44	0.00	0.00	28,099.44
2213	INSTRUCTIONAL STAFF TRAINING	25,100.00	5,620.00	7,220.00	28.76	17,880.00	0.00	0.00	17,880.00
2219	OTHER IMPROVEMENT OF INSTRUCTION SVCS	4,000.00	0.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00
2220	LIBRARY/MEDIA SERVICES	196,700.00	12,035.37	25,836.10	14.75	170,863.90	0.00	3,174.36	167,689.54

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

Regular; Processing Month 10/2023; Fund Number 01

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
8000 TRANSFERS (OUTGOING)	200,000.00	0.00	46,500.00	23.25	153,500.00	0.00	0.00	153,500.00
9000 NON PROGRAM EXPENDITURES	215,326.00	0.00	0.00	0.00	215,326.00	0.00	0.00	215,326.00
01 GENERAL FUND	16,677,426.00	1,159,348.68	2,313,928.45	14.06	14,363,497.55	0.00	30,351.10	14,333,146.45

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

Regular; Processing Month 10/2023; Fund Number 01

Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
16,677,426.00	1,159,348.58	2,313,928.45	14.06	14,363,497.55	0.00	30,351.10	14,333,146.45

SCHOOL DISTRICT NO. 11-Homestead Bank

CUSIP #		MATURITY	AMOUNT
009044AC2	AINSWORTH NE ARPT AUTH	6/1/2024	\$ 19,381.00
02589AB68	AMERICAN EXPR NATL BANK	3/31/2025	\$ 245,000.00
082152CP2	BENNETT NE GO UNLTD	2/15/2027	\$ 155,813.40
224094AF9	COZAD NE COMB UTIL REV	12/15/2026	91,029.75
199437LT9	COLUMBUS NE COMB REV	12/15/2023	74,763.00
23942KL3	DAWSON NE REVENUE	6/15/2024	88,097.40
251480BW8	DEUEL CO NE SD 8095	12/15/2026	133,591.40
32112UCW9	FNB OF MCGREGOR TX	2/21/2021	245,000.00
3130ALDG0	FEDERAL HOME LOAN BANK	3/17/2027	217,202.67
3130ALGDO	FHLB CALLABLE	3/30/2026	902,774.52
3130AK3R5	FHLB CONT CALL	3/8/2024	981,399.17
3130ALBC7	FHLB CALL QTRLY	2/25/2028	588,852.92
413606CS2	HARLAN CO NE GO LTD	6/15/2025	135,662.80
4868906SO	KEARNEY NE GO LTD	10/1/2024	70,889.25
59541HCV4	MID PLAINS NE CMNTY GO LTD	5/15/2027	97,434.90
681810N12	OMAHA SNSWR	4/1/2027	515,300.10
68907FAH0	OTOE CO NE SD#501 GO UNLTD	12/15/2027	124,951.40
699856L90	PAPILLION NE TAX GO LTD	9/15/2024	19,914.00
80638PBD3	SARGENT NE COMB UTIL REV	10/1/2025	104,375.15
80379QBJ5	SARPY CNTY NE S&I DIST CO	8/15/2027	64,273.30
80379QBJ5	SARPY CO NE S&I DIST CO	8/15/2027	245,891.35
855016AQ4	STAPLEHURST NE	12/15/2027	16,535.20
	TOTAL CUSTODY RECEIPTS		5,310,132.68
	F.D.I.C.		250,000.00
			5,560,132.68

ACCOUNTS:	798058	356,541.46
	10079702	871,312.47
	100798017	1,485,652.17
	6444	263,236.35
		2,976,742.45

Amount of coverage over deposits

\$2,583,390.23

Dated this first day of November, 2023.


 Treasurer Susan Klopping

SCHOOL DISTRICT NO. 11--SECURITY 1ST BANK

Nebraska Bankers Insurance and Services Company meets 102% of the Statutory Pledge Required.

ACCOUNTS:	STUDENT FEES -1095	5,299.27
	BOND FUND-9391	806,004.73
	EMP BENEFITS-6735	3,832.95
		\$815,136.95

Dated this first day of November, 2023.


Treasurer Susan Klopping

SCHOOL DISTRICT NO. 11-Waypoint Bank/Custody Receipts

CUSIP#	ISSUE	MATURITY	AMOUNT
3130AJNT2	FEDERAL HOME LOAN BANK	6/1/2024	866,740.00
3130ALAV6	FHLB 0.5 STEP UP 0.625	2/24/2028	856,520.00
3130ALH31	FHLB	3/22/2029	416,675.00
3130ALMG6	FHLB	3/24/1931	405,335.00
3130AMPN6	FHLB	6/16/2028	431,515.00
3130G45C3	FANNIE MAE	10/27/2025	682,462.50
239325EV1	DAWSON CO NE S/D #11 RFDG	12/15/2024	228,799.20
259291MR0	DOUGLAS CO NE S/D #1 GO UT	12/15/2032	219,314.20
259353MF4	DOUGLAS CO NE S/D #59 RFDG	12/15/2028	169,354.00
727771JH1	PLATTE CO NE S/D #1 GO UT	12/15/2030	200,172.00
878848JV3	TECUMSEH NE RFDG GO UT	12/15/2027	167,504.00
6817126Z3	OMAHA NE TXBL RFDG SER B	4/15/2026	271,041.00

TOTAL CUSTODY RECEIPTS	\$4,915,431.90
F.D.I.C.	\$250,000.00

\$5,165,431.90

ACCOUNTS:	General Ckg-3009	362,931.20
	General MMA-7526	3,182,436.74
	Revolving Acct-0602	4,904.73
	125 Plan-2801	32,252.42
	Hot Lunch-3020	541,412.93
	CEA Checking-4650	858.51
	CEA Savings-1759	2,623.71
	Sunshine-7651	276.63

4,127,696.87

Amount of coverage over deposits

Dated this first day of November, 2023.

\$5,165,431.90


Treasurer Susan Kloeping

SCHOOL DISTRICT NO. 11 COZAD CITY SCHOOLS

Activities Account

Beginning balance as of October 1, 2023		\$ 353,442.51
Income: Receipts	60,411.85	
Interest	1,672.59	\$ 62,084.44
Disbursements:		\$ 58,985.49
Closing balance as of October 31, 2023		\$ 356,541.46
Homestead Bank #058		\$ 356,541.46

Respectfully submitted,


Susan Kloeping
District No. 11 Treasurer

GENERAL FUND*Comparison*

Beginning Balance as c 10/1/2023	\$ 3,832,409.20		
Deposits	\$ 839,838.00		
Interest	\$ 17,548.08		
Voided checks	\$ -		
Payroll expenses	\$ 959,453.38	\$ 943,120.75	as of 10/20/2022
ACH Fee	\$ 75.00	\$ 75.00	as of 10/20/2022
Accounts Payable expenses	\$ 199,820.20	\$ 567,347.80	as of 10/20/2022
Total book balance as 10/31/2023	<u>\$ 3,530,446.70</u>	\$ 3,344,246.48	as of 10/31/2022
Projected tax deposit	\$ 111,268.47	\$ 104,844.53	as of 11/15/2022
Other deposits to date	\$ 63,378.00	\$ 4,125.00	as of 11/15/2022
Payroll to date	\$ 950,801.95	\$ 912,054.95	as of 11/15/2022
Accounts Payable to date	\$ 134,268.89	\$ 168,400.41	as of 11/15/2022
Total book balance as 11/10/2023	<u>\$ 2,620,022.33</u>	\$ 2,372,760.65	as of 11/15/2022

BOND FUND

Beginning Balance as c 10/1/2023	\$ 701,833.14		
Deposits	\$ 15,704.00		
Deposit-2022 Bond	\$ 85,179.61		
Interest	\$ 3,287.98		
Disbursements	\$ -		
Total book balance as 10/31/2023	<u>\$ 806,004.73</u>	\$ 438,566.79	as of 10/31/2022
Interfund Loan	\$ -		
Interfund Loan Payment	\$ -		
Bond payment-Series 2020	\$ 265,394.50		as of 11/15/2022
Bond payment-Series 2022	\$ 501,653.13	\$ -	
Wire Fee	\$ -		
Projected tax deposit	\$ 2,965.73	\$ 5,086.35	as of 11/15/2022
Projected tax deposit-2022	\$ 15,181.85		
Total book balance as 11/9/2023	<u>\$ 57,104.68</u>	\$ 443,653.14	as of 11/15/2022

BUILDING FUND

Beginning Balance as c 10/1/2023	\$ 12,127,519.31		
Deposits	\$ 18,808.52		
Interest	\$ 65,995.20		
Disbursements	\$ 1,350,113.84		
Total book balance as 10/31/2023	<u>\$ 10,862,209.19</u>	\$ 24,313,092.79	as of 10/31/2022
Projected tax deposit	\$ 3,064.26	\$ 2,953.30	as of 11/15/2022
Other deposits to date	\$ -	\$ -	
Disbursements to date	\$ 1,298,859.01	\$ 656,080.23	as of 11/15/2022
Total book balance as 11/9/2023	<u>\$ 9,566,414.44</u>	\$ 23,659,965.86	as of 11/15/2022

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

Current balance is ZERO and there has been no activity in the past 12 months.

DEPRECIATION FUND

Beginning Balance as c 10/1/2023	\$ 1,478,768.00	
Deposits	\$ -	
Interest	\$ 6,884.17	
Disbursements	\$ -	
Total book balance as 10/31/2023	<u>\$ 1,485,652.17</u>	\$ 1,305,802.67 as of 10/31/2022

LUNCH FUND

Beginning Balance as c 10/1/2023	\$ 536,315.84	
Deposits	\$ 69,084.56	
Voided Checks	\$ -	
Interest	\$ 2,547.92	
Payroll expenses	\$ -	
Accounts Payable expenses	\$ 66,701.19	\$ 60,854.69 as of 10/20/2022
Total book balance as 10/31/2023	<u>\$ 541,247.13</u>	\$ 473,983.66 as of 10/31/2022
Projected federal reimbursement	\$ 44,167.37	\$ 46,660.79 as of 11/15/2022
Other deposits to date	\$ 6,717.95	\$ 8,421.60 as of 11/15/2022
Payroll to date	\$ -	
Accounts Payable to date	\$ 60,749.75	\$ 60,074.84 as of 11/15/2022
Total book balance as 11/9/2023	<u>\$ 531,382.70</u>	\$ 468,991.21 as of 11/15/2022

EMPLOYEE BENEFIT FUND

Beginning Balance as c 10/1/2023	\$ 3,842.24	
Deposits	\$ -	
Interest	\$ 4.21	
Disbursements	\$ 13.50	
Total book balance as 10/31/2023	<u>\$ 3,832.95</u>	\$ 3,446.96 as of 10/31/2022
Expected transfer from General Fund	\$ -	\$ -
Disbursements to date	\$ 287.20	\$ 500.19 as of 11/15/2022
Total book balance as 11/1/2023	<u>\$ 3,545.75</u>	\$ 2,946.77 as of 11/15/2022

STUDENT FEE FUND

Beginning Balance as c 10/1/2023	\$ 5,293.47	
Deposits	\$ -	
Interest	\$ 5.80	
Disbursements	\$ -	
Total book balance as 10/31/2023	<u>\$ 5,299.27</u>	\$ 4,184.54 as of 10/31/2022
Other deposits to date	\$ -	\$ 35.00 as of 11/15/2022
Disbursements to date	\$ -	\$ - as of 11/15/2022
Total book balance as 11/9/2023	<u>\$ 5,299.27</u>	\$ 4,219.54 as of 11/15/2022

13.2. Financial Claims

Checking Account: 1

GENERAL CHECKING

Check Number: 597	Check Type: Automatic Payment	Check Date: 11/13/2023	Vendor: BLACHILL	BLACK HILLS ENERGY	Check Total: 4,732.70
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
OCT2023	10/30/2023		SG285404: Gas services - Trans House	01 2610 621 001	67.99
OCT2023	10/30/2023		BHE350720: Gas services - FB Stadium	01 2610 621 001	124.43
OCT2023	10/30/2023		BHE363178: Gas services - HS	01 2610 621 001	1,685.34
OCT2023	10/30/2023		BHE363178: Gas services - MS	01 2610 621 002	1,685.33
OCT2023	10/30/2023		BHE363102: Gas services - EL	01 2610 621 004	938.57
OCT2023	10/30/2023		SG584718: Gas services - CEEC	01 2610 621 005	231.04

Check Number: 598

Check Type: Automatic Payment Check Date: 11/13/2023 Vendor: PUMPPANTRY

PUMP & PANTRY Check Total: 7,246.86

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
92972773	10/31/2023		Driver's Education - Fuel	01 1300 610 001	0.00
92972773	10/31/2023		#206 - Fuel	01 2650 626 000	78.34
92972773	10/31/2023		#204 - Fuel	01 2650 626 000	0.00
92972773	10/31/2023		#102 - Fuel	01 2650 626 000	262.50
92972773	10/31/2023		#201 - Fuel	01 2650 626 000	0.00
92972773	10/31/2023		#202 - Fuel	01 2650 626 000	0.00
92972773	10/31/2023		New cards shipping	01 2710 610 000	0.00
92972773	10/31/2023		#93A - Fuel	01 2710 626 000	0.00
92972773	10/31/2023		#312 - Fuel	01 2710 626 000	853.32
92972773	10/31/2023		#314 - Fuel	01 2710 626 000	1,641.98
92972773	10/31/2023		#122 - Fuel	01 2710 626 000	46.04
92972773	10/31/2023		#123 - Fuel	01 2710 626 000	635.65
92972773	10/31/2023		#311 - Fuel	01 2710 626 000	647.07
92972773	10/31/2023		Rebates and reversals	01 2710 626 000	0.00
92972773	10/31/2023		Card replacement fee	01 2710 626 000	0.00
92972773	10/31/2023		#303 - Fuel	01 2710 626 000	1,321.03
92972773	10/31/2023		#117 - Fuel	01 2710 626 000	0.00
92972773	10/31/2023		#308 - Fuel	01 2710 626 000	0.00
92972773	10/31/2023		#309 - Fuel	01 2710 626 000	67.42
92972773	10/31/2023		#119 - Fuel	01 2710 626 000	119.28
92972773	10/31/2023		#310 - Fuel	01 2710 626 000	933.72
92972773	10/31/2023		#120 - Fuel	01 2710 626 000	71.04
92972773	10/31/2023		#121 - Fuel	01 2710 626 000	103.43
92972773	10/31/2023		#306 - Fuel	01 2710 626 000	0.00
92972773	10/31/2023		#300 - Fuel	01 2710 626 000	0.00
92972773	10/31/2023		#118 - Fuel	01 2710 626 000	120.42
92972773	10/31/2023		#302 - Fuel	01 2710 626 000	191.43
92972773	10/31/2023		#116 - Fuel	01 2710 626 000	0.00
92972773	10/31/2023		#114 - Fuel	01 2710 626 000	0.00
92972773	10/31/2023		#304 - Fuel	01 2710 626 000	0.00
92972773	10/31/2023		#305 - Fuel	01 2710 626 000	0.00

Checking Account: 1

GENERAL CHECKING

92972773	10/31/2023		#307 - Fuel	01 2712 626 000	154.19
92972773	10/31/2023		#111 - Fuel	01 2712 626 000	0.00
92972773	10/31/2023		#110 - Fuel	01 2712 626 000	0.00

Check Number: 599	Check Type: Automatic Payment	Check Date: 11/13/2023	Vendor: VERIZON	VERIZON WIRELESS	Check Total: 160.04
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
9946519871	10/10/2023		Cellular Services- Sept 2023-Oct 2023	01 2510 382 000	160.04

Check Number: 29605	Check Type: Check	Check Date: 11/13/2023	Vendor: 222HARD	222 HARDWARE	Check Total: 165.27
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2310-225303	10/11/2023		Bolts for welding shop benches	01 1100 610 001 0009	22.32
2310-225754	10/16/2023		Flex seal	01 1100 610 001	19.99
2310-225754	10/16/2023		Flag bracket	01 1100 610 001	4.29
2310-225819	10/17/2023		O-rings for EL toilets	01 2610 610 004	1.29
2310-225820	10/17/2023		O-ring for EL toilets	01 2610 610 004	2.58
2310-225848	10/17/2023		Return flag bracket	01 1100 610 001	(4.29)
2310-226614	10/25/2023		Key cutting	01 2610 610 001	6.30
2310-226624	10/25/2023		Misc fasteners	01 2630 610 000	3.50
2310-226624	10/25/2023		Misc fasteners	01 2630 610 000	2.30
2311-227355	11/02/2023		43" LED wrap light	01 2610 610 001	106.99
2311-227355	11/02/2023		4'LED strip light	01 2610 610 001	81.99
2311-227355	11/02/2023		4'LED strip light-return	01 2610 610 001	(81.99)

Check Number: 29606	Check Type: Check	Check Date: 11/13/2023	Vendor: AMAZON	AMAZON.COM	Check Total: 2,494.80
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
111-9972860-4097024	10/25/2023		Desk lamps for Alt Ed	01 1100 610 001	50.52
112-0701486-1305038	10/16/2023	CCS32575	Brightguard Handheld Stop Sign-Safety Pa	01 2670 610 000	91.75
112-2215351-4805844	10/27/2023	CCS32619	Carnival Circus Party Decoration Backdro	01 6988 610 004	11.99
112-2215351-4805844	10/27/2023	CCS32619	Makeup Split Cake Palette, 28 reuseable	01 6988 610 004	32.99
112-2215351-4805844	10/27/2023	CCS32619	20 Sheet Glow in the Dark Temporary Tato	01 6988 610 004	9.79
112-2215351-4805844	10/27/2023	CCS32619	Glow in the Dark Body Face Glitter Gel	01 6988 610 004	13.98
112-2215351-4805844	10/27/2023	CCS32619	PIZHLO Upgraded 30W Black Light Bar	01 6988 610 004	10.99
112-2215351-4805844	10/27/2023	CCS32619	RAYXEMDAC UV Black Light	01 6988 610 004	10.99
112-2215351-4805844	10/27/2023	CCS32619	Yeweian 8 Colors Glow UV Blacklight Face	01 6988 610 004	8.99
112-2215351-4805844	10/27/2023	CCS32619	Koogel Face Painting Kits, 12 Colors, 6	01 6988 610 004	6.49
112-2215351-4805844	10/27/2023	CCS32619	Creatrill Face Jewels Stick on Gems	01 6988 610 004	8.49
112-2215351-4805844	10/27/2023	CCS32619	12 Sheets Glow in the Dark Face Jewels a	01 6988 610 004	16.79
112-2215351-4805844	10/27/2023	CCS32619	Shipping	01 6988 610 004	6.99
112-3153444-7942632	10/26/2023	CCS32492	Hedbanz Picture Guessing Board Game	01 6988 610 004	29.98
112-3153444-7942632	10/26/2023	CCS32492	Hasbro Chutes and Ladders Board Game	01 6988 610 004	25.34
112-3153444-7942632	10/26/2023	CCS32492	Candy Land Kingdom of Sweet Adventures	01 6988 610 004	25.62
112-3153444-7942632	10/26/2023	CCS32492	Hasbro Gaming Trouble Board Game	01 6988 610 004	19.94
112-3153444-7942632	10/26/2023	CCS32492	Sorry! Game	01 6988 610 004	19.94

Checking Account: 1

GENERAL CHECKING

112-3153444-7942632	10/26/2023	CCS32492	Connect 4 Classic Grid	01 6988 610 004	17.98
112-3153444-7942632	10/26/2023	CCS32492	SEQUENCE for Kids--The "No Reading Requi	01 6988 610 004	30.68
112-3153444-7942632	10/26/2023	CCS32492	Pressman Charades for Kids-The No Readin	01 6988 610 004	18.48
112-3153444-7942632	10/26/2023	CCS32492	Jenga Classic Game	01 6988 610 004	19.94
112-3153444-7942632	10/26/2023	CCS32492	SWOOC Games for the Whole Family- 2 in 1	01 6988 610 004	75.90
112-3153444-7942632	10/26/2023	CCS32492	Shipping	01 6988 610 004	6.99
112-4733526-1816202	10/20/2023	CCS32601	3.5 ah 18 v battery & charger combo for	01 1100 610 004	49.99
112-5060708-8879417	10/26/2023	CCS32611	Season of Styx Malone	01 1100 640 004	258.60
112-5060708-8879417	10/26/2023	CCS32611	Hello, Universe	01 1100 640 004	224.70
112-5060708-8879417	10/26/2023	CCS32611	Shipping	01 1100 640 004	26.94
112-6966698-4427457	10/09/2023	CCS32582	whiteboard timer	01 1100 610 001	17.99
112-6966698-4427457	10/09/2023	CCS32582	Shipping	01 1100 610 001	6.99
112-7689675-1846621	10/17/2023	CCS32595	dual monitor stand with drawer	01 2410 610 004	39.99
112-8029287-9457051	10/26/2023	CCS32491	Matchify Game	01 6988 610 004	19.98
112-8029287-9457051	10/26/2023	CCS32491	Zygomatic Spot It! Classic Card Game	01 6988 610 004	19.98
112-8029287-9457051	10/26/2023	CCS32491	Giant Spoons game	01 6988 610 004	44.28
112-8029287-9457051	10/26/2023	CCS32491	Game Bounce	01 6988 610 004	39.98
112-8029287-9457051	10/26/2023	CCS32491	Connect 4 Spin Game	01 6988 610 004	31.98
112-8029287-9457051	10/26/2023	CCS32491	National Geographic My First Safari Boar	01 6988 610 004	39.98
112-8029287-9457051	10/26/2023	CCS32491	Operation	01 6988 610 004	37.68
112-8029287-9457051	10/26/2023	CCS32491	Ticket to Ride First Journey Board Game	01 6988 610 004	55.98
112-8029287-9457051	10/26/2023	CCS32491	Hungry Hungry Hippos Dino Edition Borad	01 6988 610 004	49.98
112-8029287-9457051	10/26/2023	CCS32491	Clue Game	01 6988 610 004	29.98
112-8029287-9457051	10/26/2023	CCS32491	Shipping	01 6988 610 004	6.99
113-1983428-2345008	10/02/2023	CCS32534	60" Classroom Periodic Table of the Elem	01 1100 610 001	39.99
113-3547320-5900255	10/09/2023	CCS32578	Mattress topper	01 1200 610 002	93.98
113-3547320-5900255	10/09/2023	CCS32578	mattress sheet	01 1200 610 002	9.99
113-4833270-4498635	10/09/2023	CCS32585	GBC Pinnacle EZ Load Blue End Cap Lamina	01 1190 610 005	168.42
114-3517235-8946629	10/19/2023	CCS32598	OSRAM SYLVANIA HPL 575/120/X (UCF) (5481	01 2620 610 001	225.00
114-3517235-8946629	10/19/2023	CCS32598	GE Lighting 80316 Soft White 75-watt PAR	01 2620 610 001	187.90
114-3517235-8946629	10/19/2023	CCS32598	GE Lighting PAR38 Warm White Halogen Flo	01 2620 610 001	169.90
114-3517235-8946629	10/19/2023	CCS32598	SYLVANIA 69005 - TP22H - Ceramic Steatit	01 2620 610 001	188.08
C113-3940569-0353824	11/03/2023		Refund laminating roll	01 1190 610 005	(161.99)

Check Number: 29607	Check Type: Check	Check Date: 11/13/2023	Vendor: APPTEGY	APPTEGY	Check Total:	4,735.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
INV19747	11/01/2023		Apptegy renewal	01 2580 650 000	4,735.00	

Check Number: 29608	Check Type: Check	Check Date: 11/13/2023	Vendor: ONTOCOLL	Baylor Enterprises Inc.	Check Total:	4,500.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
5619	11/06/2023	CCS32629	OnToCollege ACT Prep Course	01 1100 643 001	4,500.00	

Checking Account: 1

GENERAL CHECKING

Check Number: 29609	Check Type: Check	Check Date: 11/13/2023	Vendor: CARDMEMB	CARDMEMBER SERVICES	Check Total:	2,193.62
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
102163	09/26/2023	CCS32554	Frontier: Albuterol sol -emergency resp	01 2130 610 000	18.79	
1185156	10/05/2023	CCS32580	Casey's: Parent Teacher's Conf. Supper	01 1100 890 001	97.93	
1185162	10/05/2023	CCS32577	Casey's: Supper for P/T Conferences	01 1100 890 002	78.95	
219053	10/09/2023	CCS32581	Hobby Lobby: Felt monster material	01 1100 610 001 0006	31.76	
219053	10/09/2023	CCS32581	Hobby Lobby: Felt monster material	01 1100 610 001 0006	26.95	
229140230-1	10/19/2023	CCS32604	RockIt: Football Toss	01 6988 610 004	125.00	
229140230-1	10/19/2023	CCS32604	RockIt: Basketball Connect 4	01 6988 610 004	150.00	
229140230-1	10/19/2023	CCS32604	RockIt: Standard Obstacle	01 6988 610 004	250.00	
229140230-1	10/19/2023	CCS32604	RockIt: Bounce and Slide Large	01 6988 610 004	125.00	
229140230-1	10/19/2023	CCS32604	RockIt: Advanced Delivery Dop off	01 6988 610 004	40.50	
229140230-1	10/19/2023	CCS32604	RockIt: Advanced Pickup	01 6988 610 004	40.50	
229140230-1	10/19/2023	CCS32604	RockIt: Processing fee	01 6988 610 004	24.03	
257995	10/05/2023	CCS32576	Subway: Lunch for P/T Conferences	01 1100 890 002	236.66	
34851594857349595817	10/02/2023		Walmart: PTC meal supplies	01 1100 890 004	104.22	
49558	10/06/2023	CCS32561	Lehigh Electric:Repair backup entry sta	01 2620 431 001	122.00	
5567	10/20/2023	CCS32606	Nebraska Music Educators Association Ann	01 1100 330 001 0004	105.00	
65020289002710153429	10/12/2023		Walmart: AZ art supplies	01 6988 610 004	21.52	
95268902396527473431	10/04/2023	CCS32569	Walmart:Clothes/food supp for students	01 2130 610 000	249.06	
9857	09/26/2023		Dollar General: TLC student supplies	01 1200 610 001	62.25	
BD5C6E37-0051	10/14/2023		EDPuzzle: Monthly subscription	01 1100 610 002	9.50	
INV5078	09/21/2023	CCS32559	NMEA:2023 Children's Choir regist	01 1100 810 004 0003	130.00	
O-0015515605	09/26/2023		AmerRedCross:CPR certification	01 1200 610 004	36.00	
O-0015515605	09/26/2023		AmerRedCross:CPR certification	01 1200 610 004	36.00	
O-0015515605	09/26/2023		AmerRedCross:CPR certification	01 2320 610 000	36.00	
O-0015515605	09/26/2023		AmerRedCross:CPR certification	01 6968 610 004	36.00	
Check Number: 29610	Check Type: Check	Check Date: 11/13/2023	Vendor: COUNTRYCOO	COUNTRY PARTNERS COOPERATIVE	Check Total:	326.40
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
125335	10/08/2023		Unleaded 37.6 GL/\$3.729gl	01 2630 626 000	140.21	
125335	10/08/2023		Ruby Diesel 50.2 GL/\$3.709gl	01 2630 626 000	186.19	
Check Number: 29611	Check Type: Check	Check Date: 11/13/2023	Vendor: COZAAUTO	COZAD AUTO SUPPLY	Check Total:	75.93
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
841755	10/16/2023		Battery for garage door opener	01 2610 610 000	8.13	
841829	10/17/2023		O-ring-EL toilets	01 2610 610 004	2.50	
841844	10/17/2023		#116 oil filter	01 2710 610 000	8.88	
841964	10/19/2023		Battery for garage door opener	01 2610 610 000	8.13	
842683	10/31/2023		Antifreeze for stadium	01 2610 610 001	39.31	
842683	10/31/2023		Deicer wash	01 2710 610 000	8.98	
Check Number: 29612	Check Type: Check	Check Date: 11/13/2023	Vendor: CULLIGAN	CULLIGAN	Check Total:	35.78

Checking Account: 1

GENERAL CHECKING

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
OCT2023	10/25/2023		Water for Alternative Ed-Oct	01 1160 610 001	35.78
Check Number: 29613	Check Type: Check	Check Date: 11/13/2023	Vendor: DAWSCOCL	DAWSON COUNTY CLERK	Check Total: 1,622.03
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
OCT2023	10/10/2023		LB 644 Hearing expenses	01 2310 340 000	1,622.03
Check Number: 29614	Check Type: Check	Check Date: 11/13/2023	Vendor: DOUBLEMB	Jody Laird	Check Total: 714.33
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
7245	10/09/2023	CCS32589	T-Shirts for Apply2College/Senior semina	01 3400 610 001	654.61
7313	10/26/2023		AZ t-shirts	01 6988 610 004	59.72
Check Number: 29615	Check Type: Check	Check Date: 11/13/2023	Vendor: ESU7	EDUCATIONAL SERVICE UNIT #7	Check Total: 100.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
10202023-8	10/20/2023	CCS32605	Latino Summit Conf registration	01 3400 610 001	100.00
Check Number: 29616	Check Type: Check	Check Date: 11/13/2023	Vendor: EUSTBODY	EUSTIS BODY SHOP	Check Total: 486.43
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
14490	10/13/2023		#123 remove/replace lock assembly	01 2730 431 000	486.43
Check Number: 29617	Check Type: Check	Check Date: 11/13/2023	Vendor: PLUMCRAU	Rick Haines	Check Total: 79.25
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
11471	10/09/2023		AUG23-OCT23 Fleet car washes	01 2730 431 000	79.25
Check Number: 29618	Check Type: Check	Check Date: 11/13/2023	Vendor: HOLMPLBG	HOLMES PLBG & HTG SUPPLY CO	Check Total: 612.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
316939	10/30/2023	CCS32617	Sloan Side Mount Over the Handle	01 2610 610 000	245.00
316939	10/30/2023	CCS32617	Sloan Urinal Diaphragm Repair Kit	01 2610 610 000	102.00
316939	10/30/2023	CCS32617	Sloan closet Diaphragm Repair Kit	01 2610 610 000	240.00
316939	10/30/2023	CCS32617	Delivery	01 2610 610 000	25.00
Check Number: 29619	Check Type: Check	Check Date: 11/13/2023	Vendor: HOMAJEAN	JEANNIE HOMAN	Check Total: 586.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
OCT2023	10/10/2023		Accompanst-MS	01 1100 340 002 0003	437.55
OCT2023	10/10/2023		Accompanist-EL	01 1100 340 004 0004	148.95
Check Number: 29620	Check Type: Check	Check Date: 11/13/2023	Vendor: SUPPWORK	Home Depot U.S.A., Inc.	Check Total: 4,028.42
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
768977142	10/05/2023	CCS32571	GC2-6/225 6Volt 225 AH Wet Battery	01 2610 610 004	878.56
770657302	10/16/2023		Custodial supplies	01 2610 610 000	48.76
771578648	10/20/2023	CCS32596	Custodial supplies for the district	01 2610 610 000	2,394.30
771807146	10/23/2023	CCS32596	Custodial supplies for the district	01 2610 610 000	706.80
Check Number: 29621	Check Type: Check	Check Date: 11/13/2023	Vendor: HOMELEAS	HOMETOWN LEASING	Check Total: 1,567.59
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>

Checking Account: 1		GENERAL CHECKING					
052	11/01/2023		Acct#12795322-Leasing of Printer Equip	01 2510 443 000		1,567.59	
Check Number: 29622	Check Type: Check	Check Date: 11/13/2023	Vendor: HUNTCLEA	HUNT CLEANERS, INC.	Check Total:	14.15	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
IN00255143	10/26/2023		24" dust mop drycleaned	01 2620 340 004	6.56		
IN00255143	10/26/2023		48" dust mop drycleaned	01 2620 340 004	6.54		
IN00255143	10/26/2023		Cozad environmental fee	01 2620 340 004	1.05		
Check Number: 29623	Check Type: Check	Check Date: 11/13/2023	Vendor: JACKWELD	JACKS WELDING LLC	Check Total:	483.57	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
620-1	10/14/2023		Welding supplies	01 1100 610 001 0009	483.57		
Check Number: 29624	Check Type: Check	Check Date: 11/13/2023	Vendor: JACOLEE	Lee Jacobsen	Check Total:	950.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
231013	10/13/2023		Safety Assessment-Rule 10	01 2670 340 000	950.00		
Check Number: 29625	Check Type: Check	Check Date: 11/13/2023	Vendor: JAYMBUSI	Jaymar Business Forms, Inc.	Check Total:	203.60	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
063009	10/16/2023	CCS32572	General Fund checks-1,000	01 2510 610 000	175.00		
063009	10/16/2023	CCS32572	Shipping	01 2510 610 000	28.60		
Check Number: 29626	Check Type: Check	Check Date: 11/13/2023	Vendor: JENSRICH	RICH JENSEN	Check Total:	7,153.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
81422588	11/08/2023	CCS32583	200' X 5' - 1000 Sq Ft sidewalk @ Elem	01 2630 431 004	6,000.00		
81422588-1	11/08/2023	CCS32635	Remove sod and replace concrete around f	01 2630 431 002	1,153.00		
Check Number: 29627	Check Type: Check	Check Date: 11/13/2023	Vendor: JOHNSPOT	Johnny on the Spot	Check Total:	645.85	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
4638	10/30/2023		Repair garbage disposal-TLC room	01 2620 431 002	409.65		
4640	10/30/2023		Stood auger in HS teachers' lounge	01 2620 431 001	130.00		
4641	10/30/2023		Repair north restrooms-HS	01 2620 431 001	106.20		
Check Number: 29628	Check Type: Check	Check Date: 11/13/2023	Vendor: JSJACK	J's Jack-O-Lanterns Pumpkin Patch	Check Total:	450.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
OCT2023	10/27/2023		Pumpkins	01 6988 610 004	450.00		
Check Number: 29629	Check Type: Check	Check Date: 11/13/2023	Vendor: JWPEPPER	JW PEPPER & SON, INC.	Check Total:	68.75	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
365660774	09/28/2023	CCS32544	And the Night Shall Be Filled with Music	01 1100 610 001 0003	68.75		
Check Number: 29630	Check Type: Check	Check Date: 11/13/2023	Vendor: KCAV	Kansas City Audio-Visual	Check Total:	6,065.43	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
40605	10/26/2023	CCS32600	4000 Lumen, lamp, WXGA projector	01 1200 610 001	555.00		
40605	10/26/2023	CCS32600	4000 Lumen, lamp, WXGA projector	01 2580 650 000	1,110.00		
40605	10/26/2023	CCS32600	Universal RPA White	01 2580 650 000	548.97		

Checking Account: 1

GENERAL CHECKING

40605	10/26/2023	CCS32600	Adj. Pipe 6" To 9" White	01 2580 650 000	206.40
40605	10/26/2023	CCS32600	Shipping & Handling of all above items	01 2580 650 000	122.56
40605	10/26/2023	CCS32600	4000 Lumen, lamp, WXGA projector	01 2580 650 001	1,110.00
40605	10/26/2023	CCS32600	4000 Lumen, lamp, WXGA projector	01 2580 650 002	555.00
40605	10/26/2023	CCS32600	4000 Lumen, lamp, WXGA projector	01 2580 650 004	555.00
40843	11/08/2023	CCS32599	**Demo Unit - 65" 4K IFP with wifi, wall	01 2580 650 001	1,139.00
40843	11/08/2023	CCS32599	** Demo Unit - Mobile TV Stand/Cart for	01 2580 650 001	163.50

Check Number: 29631 Check Type: Check Check Date: 11/13/2023 Vendor: MATHESON MATHESON TRI-GAS, INC. Check Total: 338.89

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
0028615253	10/24/2023		C-25 High Grade AWS	01 1100 610 001 0009	153.36
0028615253	10/24/2023		Delivery charge	01 1100 610 001 0009	29.45
52245238	10/31/2023		Acetylene	01 1100 610 001 0009	24.49
52245238	10/31/2023		C-25 High Grade AWS	01 1100 610 001 0009	61.62
52245238	10/31/2023		Oxygen 251 CF	01 1100 610 001 0009	24.49
52245238	10/31/2023		Hazardous Materials Charge	01 1100 610 001 0009	20.99
52245238	10/31/2023		Argon 155 CF	01 1100 610 001 0009	24.49

Check Number: 29632 Check Type: Check Check Date: 11/13/2023 Vendor: MGGRHILL MCGRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC Check Total: 392.77

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
130235553001	10/17/2023	CCS32573	HS Math Books	01 1100 640 001	175.68
130235553001	10/17/2023	CCS32573	Shipping	01 1100 640 001	102.97
130235553001	10/17/2023	CCS32573	Shipping credit	01 1100 640 002	(48.24)
130235553001	10/17/2023	CCS32573	MS Math Books	01 1100 640 002	162.36

Check Number: 29633 Check Type: Check Check Date: 11/13/2023 Vendor: MEADLUMB MEAD LUMBER CO Check Total: 119.93

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
9847400	10/23/2023		Sheathing for CEEC playground	01 2610 610 005	12.15
9867913	10/27/2023	CCS32621	3/4" Plywood	01 1100 610 001 0009	107.78

Check Number: 29634 Check Type: Check Check Date: 11/13/2023 Vendor: MOHLAMY Amy Mohler Check Total: 41.40

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
OCT2023	11/01/2023		Mileage 10.2.23 through 10.31.23	01 2650 333 000	41.40

Check Number: 29635 Check Type: Check Check Date: 11/13/2023 Vendor: NASB NE ASSOCIATION OF SCHOOL BOARDS Check Total: 265.00

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
79240	10/06/2023	CCS32541	Labor Relations Workshop- NCSA/NASB Memb	01 2510 330 000	265.00

Check Number: 29636 Check Type: Check Check Date: 11/13/2023 Vendor: NCSA NE COUNCIL OF SCHOOL ADMINISTRATORS Check Total: 240.00

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
79238	10/06/2023		2023 Labor Relations Conf	01 2320 330 000	160.00
79239	10/06/2023		2023 Labor Relations Pre-Conf	01 2320 330 000	80.00

Checking Account: 1

GENERAL CHECKING

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
29637	Check	11/13/2023	ONESOUR	ONE SOURCE	63.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2022141925	11/01/2023		825314-M Hunke	01 2570 340 000	24.00
2022141925	11/01/2023		853558-S Bowland	01 2570 340 000	5.00
2022141925	11/01/2023		824697-S Waltermire	01 2570 340 004	34.00
29638	Check	11/13/2023	ORRS DRAP	Orrs Draperies-Dry Cleaning, Inc.	2,794.75
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
9220	11/02/2023		Install shades	01 2610 340 004	120.00
9220	11/02/2023		Draper screen shades	01 2610 610 004	2,333.75
9220	11/02/2023		Shipping	01 2610 610 004	341.00
29639	Check	11/13/2023	PERRGUTH	PERRY, GUTHERY, HAASE & GESSFORD, P.C., L.L.O.	3,633.60
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
108	10/20/2023		Legal services	01 2330 317 000	3,633.60
108	10/20/2023		9/19TeleConf JE-teacher improvement plan	01 2330 317 000	0.00
108	10/20/2023		9/20 Email JF re roofing project	01 2330 317 000	0.00
108	10/20/2023		9/21 Work on teacher improvement plan	01 2330 317 000	0.00
108	10/20/2023		9/26 Email JF re roofing project	01 2330 317 000	0.00
108	10/20/2023		10/2 Review email tenant atty	01 2330 317 000	0.00
108	10/20/2023		10/6 TeleConf JF re lease agmt	01 2330 317 000	0.00
108	10/20/2023		10/9 Emails JF re roof & lease	01 2330 317 000	0.00
108	10/20/2023		10/10 Review roof reports; email JF	01 2330 317 000	0.00
108	10/20/2023		10/13 TeleConf JF re lease and roof issu	01 2330 317 000	0.00
108	10/20/2023		10/16 TeleConf lease atty & facility mgr	01 2330 317 000	0.00
108	10/20/2023		10/17 TeleConf fac mgr re roof consult	01 2330 317 000	0.00
108	10/20/2023		10/18 TeleConf w/ lease atty	01 2330 317 000	0.00
108	10/20/2023		10/20 TeleConf JF re personnel/disciplin	01 2330 317 000	0.00
29640	Check	11/13/2023	PLANROAD	PLANK ROAD PUBLISHING, INC.	25.45
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
24-810423	10/23/2023	CCS32593	Downloadable Recorder Collection of We	01 1100 610 004 0003	22.95
24-810423	10/23/2023	CCS32593	Processing fee	01 1100 610 004 0003	2.50
29641	Check	11/13/2023	REYEROXA	Roxanne Reyes	27.25
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
SEPT23-OCT23	10/23/2023		Mileage reimb 9-19-23 to 10-23-23	01 2650 333 001	27.25
29642	Check	11/13/2023	RICHBREN	Brenna Richie	76.31
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
JUNE23-OCT23	10/18/2023		Mileage 6.22.23 to 10.18.23	01 2650 333 000	76.31
29643	Check	11/13/2023	ROCKIT	ROCKIT EVENT PROS LLP	731.00

Checking Account: 1

GENERAL CHECKING

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
229140230	10/19/2023	CCS32604	Football Toss	01 6988 610 004	125.00
229140230	10/19/2023	CCS32604	Basketball Connect 4	01 6988 610 004	150.00
229140230	10/19/2023	CCS32604	Standard Obstacle	01 6988 610 004	250.00
229140230	10/19/2023	CCS32604	Bounce and Slide Large	01 6988 610 004	125.00
229140230	10/19/2023	CCS32604	Advanced Delivery Dop off	01 6988 610 004	40.50
229140230	10/19/2023	CCS32604	Advanced Pickup	01 6988 610 004	40.50

Check Number: 29644	Check Type: Check	Check Date: 11/13/2023	Vendor: SCHOLAST	Scholastic Inc.	Check Total:	289.69
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
M7408243	10/03/2023		Classroom magazine subs-Science World	01 1100 610 002	289.69	

Check Number: 29645	Check Type: Check	Check Date: 11/13/2023	Vendor: SONNYS	Sonny's Super Foods	Check Total:	1,079.18
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
OCT23-1	11/01/2023	CCS32538	Supplies for 1st Quarter	01 1100 610 002 0006	46.44	
OCT23-1	11/01/2023	CCS32538	Supplies for 1st quarter	01 1100 610 002 0006	35.60	
OCT23-1	11/01/2023	CCS32538	Supplies for 1st quarter	01 1100 610 002 0006	50.29	
OCT23-1	11/01/2023	CCS32538	Supplies for 1st quarter	01 1100 610 002 0006	86.19	
OCT23-1	11/01/2023	CCS32538	Supplies for 1st quarter	01 1100 610 002 0006	27.84	
OCT23-1	11/01/2023	CCS32538	Supplies for 1st quarter	01 1100 610 002 0006	28.81	
OCT23-10	11/01/2023	CCS32478	open to purchase items for lessons	01 1190 610 005	84.64	
OCT23-11	11/01/2023	CCS32482	open purchase order for 2nd quarter	01 1190 610 005	32.91	
OCT23-11	11/01/2023	CCS32482	Classroom supplies for 2nd quarter	01 1190 610 005	48.28	
OCT23-12	11/01/2023	CCS32479	laundry/cleaning supplies	01 1190 610 005	69.43	
OCT23-13	11/01/2023		Pumpkins for AfterZone	01 6988 610 004	68.55	
OCT23-13	11/01/2023		AfterZone supplies	01 6988 610 004	13.09	
OCT23-13	11/01/2023		Supplies for Lights on After School	01 6988 610 004	229.57	
OCT23-14	11/01/2023	CCS32570	Preschool SPED class supplies	01 1291 610 005	6.99	
OCT23-2	11/01/2023		Cooking in TLC room	01 1200 610 002	24.46	
OCT23-2	11/01/2023		Cooking in TLC room	01 1200 610 002	24.85	
OCT23-3	11/01/2023		Office coffee	01 1100 610 001	19.98	
OCT23-4	11/01/2023		UPS-return alternator	01 2710 610 000	36.95	
OCT23-5	11/01/2023		FCS classroom supplies	01 1100 610 001 0006	17.03	
OCT23-6	11/01/2023		Science lab supplies	01 1100 610 001	20.41	
OCT23-7	11/01/2023		PT conferences meal	01 1100 890 002	37.42	
OCT23-8	11/01/2023		Supplies for PT conferences	01 1100 890 004	24.72	
OCT23-9	11/01/2023	CCS32579	Parent Teacher Conf. Food	01 1100 890 001	44.73	

Check Number: 29646	Check Type: Check	Check Date: 11/13/2023	Vendor: SYNDPUBL	Syndicate Publishing	Check Total:	73.29
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
13070	10/12/2023		10/12 Notice of October 16 Meeting	01 2310 540 000	8.83	
14839	10/26/2023		10/26 Minutes of October 16 Meeting	01 2310 540 000	64.46	

Checking Account: 1

GENERAL CHECKING

Check Number	Check Type	Check Date	Vendor		Check Total
29647	Check	11/13/2023	TTLAWNCA	T & T Lawncare LLC	5,616.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
6847	10/13/2023		4th app-Spraying DO	01 2630 431 000	480.00
6847	10/13/2023		4th app-Spraying HS	01 2630 431 001	416.00
6847	10/13/2023		4th app-Spraying Wellness Center	01 2630 431 001	208.00
6847	10/13/2023		4th app-Spraying outside football field	01 2630 431 001	640.00
6847	10/13/2023		4th app-Spraying football field	01 2630 431 001	720.00
6847	10/13/2023		4th app-Spraying practice field	01 2630 431 001	1,680.00
6847	10/13/2023		4th app-Spraying Elementary	01 2630 431 004	832.00
6847	10/13/2023		4th app-Spraying CEEC	01 2630 431 005	640.00
29648	Check	11/13/2023	TEACSTRA	TEACHING STRATEGIES	37.95
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
INV183018	10/25/2023	CCS32594	3 additional GOLD student accounts	01 1190 610 005	37.95
29649	Check	11/13/2023	TEDSCOZA	TED'S TRUCK AND AUTO REPAIR	47.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
31414	10/20/2023		#310 Diagnose no heat from front unit	01 2730 431 000	47.00
29650	Check	11/13/2023	UNLBIGRE	University of Nebraska - Lincoln	295.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1353	11/02/2023	CCS32626	Junior Lunch @ UNL	01 3400 610 001	295.00
29651	Check	11/13/2023	WOLFPATT	Patty Wolfe	49.87
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
CELLSEPT23	11/01/2023		Reimburse cellphone-September	01 2580 294 000	49.87
29652	Check	11/13/2023	WYMORONA	Ronald Wymore	73.36
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
MILEAGE13	11/01/2023		Reimburse mileage-Oct 2023	01 2510 333 000	73.36
29653	Check	11/13/2023	YILK	Jeremy Yilk	75.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
CELLOCT23	11/09/2023		Reimburse cellphone-Oct	01 2490 291 001	75.00
12799	Direct Deposit	11/13/2023	BOPW	BOARD OF PUBLIC WORKS	25,479.94
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
OCT2023	11/01/2023		13475: Water - DO	01 2610 410 000	513.50
OCT2023	11/01/2023		13475: Sewer - DO	01 2610 410 000	62.52
OCT2023	11/01/2023		2134: Water - Stadium Well	01 2610 410 001	218.30
OCT2023	11/01/2023		1166: Water - HS	01 2610 410 001	96.80
OCT2023	11/01/2023		1166: Sewer - HS	01 2610 410 001	100.43
OCT2023	11/01/2023		7693: Water - Transition House	01 2610 410 001	94.60
OCT2023	11/01/2023		7693: Sewer - Transition House	01 2610 410 001	35.43

Checking Account: 1

GENERAL CHECKING

OCT2023	11/01/2023	5862: Water - MS	01 2610 410 002	269.60
OCT2023	11/01/2023	5862: Sewer - MS	01 2610 410 002	62.93
OCT2023	11/01/2023	6160: Water - EL Sprinklers	01 2610 410 004	101.30
OCT2023	11/01/2023	5679: Water - EL	01 2610 410 004	101.30
OCT2023	11/01/2023	5679: Sewer - EL	01 2610 410 004	110.85
OCT2023	11/01/2023	309: Water - CEEC	01 2610 410 005	41.90
OCT2023	11/01/2023	309: Sewer - CEEC	01 2610 410 005	49.18
OCT2023	11/01/2023	53: Water - CEEC - Soccer Field	01 2610 410 005	173.30
OCT2023	11/01/2023	13475: Sanitation - DO	01 2610 420 000	21.50
OCT2023	11/01/2023	1166: Sanitation - HS	01 2610 420 001	473.00
OCT2023	11/01/2023	7693: Sanitation - Transition House	01 2610 420 001	17.20
OCT2023	11/01/2023	5862: Sanitation - MS	01 2610 420 002	107.50
OCT2023	11/01/2023	5679: Sanitation - EL	01 2610 420 004	215.00
OCT2023	11/01/2023	309: Sanitation - CEEC	01 2610 420 005	64.50
OCT2023	11/01/2023	13475: Electricity - DO	01 2610 621 000	2,590.63
OCT2023	11/01/2023	2496: Electricity - Concessions	01 2610 621 001	94.51
OCT2023	11/01/2023	1168: Electricity - Stadium	01 2610 621 001	233.34
OCT2023	11/01/2023	1170: Electricity - Stadium Well	01 2610 621 001	50.93
OCT2023	11/01/2023	1166:Electricity HS	01 2610 621 001	9,180.64
OCT2023	11/01/2023	7693: Electricity - Transition House	01 2610 621 001	49.22
OCT2023	11/01/2023	5862: Electricity - MS	01 2610 621 002	3,613.92
OCT2023	11/01/2023	5679: Electricity - EL	01 2610 621 004	5,774.95
OCT2023	11/01/2023	6653: Electricity - EL Garage/Greenhouse	01 2610 621 004	45.57
OCT2023	11/01/2023	8404: Electricity - CEEC Modular	01 2610 621 005	145.84
OCT2023	11/01/2023	309: Electricity - CEEC	01 2610 621 005	769.75

Check Number: 12800

Check Type: Direct Deposit

Check Date: 11/13/2023 Vendor: COZAHOSP

COZAD COMMUNITY HOSPITAL

Check Total:

4,756.32

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
10172023	10/17/2023		Student random drug testing	01 2130 340 000	255.00
11072023	11/07/2023		Occupational Therapy Services-School Age	01 2161 320 001	54.00
11072023	11/07/2023		Occupational Therpay Services-School Age	01 2161 320 002	13.50
11072023	11/07/2023		Occupational Therapy Services-School Age	01 2161 320 004	1,934.55
11072023	11/07/2023		Planning time	01 6408 320 000	492.75
11072023	11/07/2023		Occupational Therapy Services-Age 3-4	01 6408 320 005	546.75
11072023	11/07/2023		Occupational Therapy Services - Birth-2	01 6408 320 005	87.75
11072023PT	11/07/2023		Physical Therapy Services-School Age	01 2171 320 001	74.15
11072023PT	11/07/2023		Physical Therapy Services-School Age	01 2171 320 004	337.77
11072023PT	11/07/2023		Planning time	01 6408 320 000	115.02
11072023PT	11/07/2023		Physical Therapy Services - Birth-2	01 6408 320 005	256.33
11072023PT	11/07/2023		Physical Therapy Services-Age 3-5	01 6408 320 005	303.75
11082023	11/08/2023		Student random drug testing	01 2130 340 000	285.00

Checking Account: 1

GENERAL CHECKING

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
12801	Direct Deposit	11/13/2023	COZASERV	COZAD SERVICES, INC.	3,487.52
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
163422	10/27/2023		Repair flue pipes in gym	01 2620 431 005	448.19
163422	10/27/2023		Check hallway unit-heat exchanger cracke	01 2620 431 005	80.00
163423	10/27/2023		Replace bad capacitor; order compressor	01 2620 431 004	129.41
163423	10/27/2023		Replace compressor	01 2620 431 004	2,262.71
163423	10/27/2023		Bad gas valve on rooftop unit	01 2620 431 004	120.00
163424	10/27/2023		Start boiler-winterize chiller	01 2620 431 001	200.00
163424	10/27/2023		Set water heater; lit pilot light	01 2620 431 001	80.00
163424	10/27/2023		Check boiler for gas smell	01 2620 431 001	160.00
163449	10/12/2023		O-ring	01 2620 610 001	7.21
12802	Direct Deposit	11/13/2023	COZATELE	COZAD TELEPHONE CO.	1,576.05
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
OCT2023	11/01/2023		Telephone Services-Oct 2023	01 2560 382 000	1,576.05
12803	Direct Deposit	11/13/2023	DAWSPEST	DAWSON PEST CONTROL	302.60
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
25969	10/19/2023		Interior spray-MS TLC rm	01 2610 431 000	104.50
25978	10/27/2023		Interior Spray all building	01 2610 431 000	198.10
12804	Direct Deposit	11/13/2023	EAKESKE	EAKES OFFICE PLUS - KEARNEY	391.22
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
8813395-0	10/16/2023		Waste Toner Box-Service & Supply Agmt	01 2530 550 000	0.00
INV495684	10/09/2023		Contract base rate-DocMgt-Oct	01 2510 643 000	298.00
INV503257	11/05/2023		Administrative Charge	01 2530 550 000	3.50
INV503257	11/05/2023		130441: DO BW Copies	01 2530 550 000	3.21
INV503257	11/05/2023		1159576: DO BW Copies	01 2530 550 000	0.00
INV503257	11/05/2023		1159573: HS Weight Room BW Copies	01 2530 550 001	7.37
INV503257	11/05/2023		129829: HS Faculty Lounge BW Copies	01 2530 550 001	7.69
INV503257	11/05/2023		129833: HS Office Printer BW Copies	01 2530 550 001	33.31
INV503257	11/05/2023		129834: HS Comp Lab BW Copies	01 2530 550 001	4.07
INV503257	11/05/2023		129858: HS Music Room BW Copies	01 2530 550 001	13.65
INV503257	11/05/2023		1159577: MS Lab BW Copies	01 2530 550 002	0.03
INV503257	11/05/2023		1159579: MS Office BW Copies	01 2530 550 002	13.50
INV503257	11/05/2023		1159580: EL Comp Lab BW Copies	01 2530 550 004	1.82
INV503257	11/05/2023		1158883: Elem Speech BW Copies	01 2530 550 004	0.00
INV503257	11/05/2023		1159575: EL Office BW Copies	01 2530 550 004	3.10
INV503257	11/05/2023		1159574: CEEC BW Copies	01 2530 550 005	0.80
INV503257	11/05/2023		1159571: CEEC Office BW Copies	01 2530 550 005	1.17
12805	Direct Deposit	11/13/2023	EBSCO	EBSCO Industries, Inc.	370.88
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>

Checking Account: 1		GENERAL CHECKING				
1696551	11/01/2023	CCS32329	Magazine renewal for the HS Library.	01 2220 640 001	370.88	
Check Number: 12806	Check Type: Direct Deposit	Check Date: 11/13/2023	Vendor: ESU10	EDUCATIONAL SERVICE UNIT #10	Check Total: 25,058.93	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
10262023	10/26/2023		Audiology School Age Sec Billing	01 2151 591 001	114.58	
10262023	10/26/2023		Deaf Education Secondary Billing	01 2151 591 001	215.36	
10262023	10/26/2023		Speech SA Secondary Billing	01 2151 591 001	2,292.54	
10262023	10/26/2023		Speech SA Secondary Billing	01 2151 591 002	2,292.53	
10262023	10/26/2023		Deaf Education Secondary Billing	01 2151 591 002	215.37	
10262023	10/26/2023		Audiology School Age Sec Billing	01 2151 591 002	114.58	
10262023	10/26/2023		Audiology School Age Elem Billing	01 2151 591 004	229.16	
10262023	10/26/2023		Deaf Education Elementary Billing	01 2151 591 004	1,289.43	
10262023	10/26/2023		Speech SA Elementary Billing	01 2151 591 004	4,357.82	
10262023	10/26/2023		Speech Ages 3-4 Billing	01 2152 591 005	5,988.67	
10262023	10/26/2023		Audiology Ages 3-4 Billing	01 2152 591 005	57.29	
10262023	10/26/2023		Audiology Birth-2 Billing	01 2153 591 000	57.29	
10262023	10/26/2023		Speech Birth-2 Billing	01 2153 591 000	6,456.53	
10262023	10/26/2023		Vocational Secondary Billing	01 6408 591 001	324.35	
10262023	10/26/2023		SpEd Supplemental Supervision Billing	01 6408 591 001	239.54	
10262023	10/26/2023		Vocational Secondary Billing	01 6408 591 002	324.35	
10262023	10/26/2023		SpEd Supplemental Supervision Billing	01 6408 591 002	239.54	
23928	10/23/2023	CCS32551	iPad repair headphone jack	01 2580 432 004	10.00	
23970-1	10/24/2023	CCS32563	Digital Citizenship Symposium Registrati	01 1100 810 002	180.00	
23970-2	10/24/2023		Wkshp:Fall School Counselor Mtg	01 2120 330 004	20.00	
23970-3	10/24/2023	CCS32535	ESU10 - Counselor Network	01 2120 330 001	40.00	
Check Number: 12807	Check Type: Direct Deposit	Check Date: 11/13/2023	Vendor: FLASELEC	FLASH ELECTRIC, LLC	Check Total: 190.64	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
6070	10/24/2023		Switch in choir room	01 2620 431 001	190.64	
Check Number: 12808	Check Type: Direct Deposit	Check Date: 11/13/2023	Vendor: KSBSCHO	KSB SCHOOL LAW	Check Total: 2,247.50	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
15033	10/31/2023		10/10 TeleConf JF re FMLA	01 2330 317 000	65.00	
15033	10/31/2023		10/17 TeleConf JF re employ contract	01 2330 317 000	35.00	
15033	10/31/2023		10/30 TeleConf JY re athletic opp	01 2330 317 000	82.50	
15033	10/31/2023		10/19 Prepare Notice of Admin Leave	01 2330 317 000	40.00	
15033	10/31/2023		10/19 TeleConf JF re personnel	01 2330 317 000	675.00	
15033	10/31/2023		10/20 TeleConf CW re personnel	01 2330 317 000	262.50	
15033	10/31/2023		10/23TeleConf JF re personnel; prep docs	01 2330 317 000	600.00	
15033	10/31/2023		10/26TeleConf JF re personnel;comm w/Brd	01 2330 317 000	300.00	
15033	10/31/2023		10/27 TeleConf JF re personnel	01 2330 317 000	187.50	
Check Number: 12809	Check Type: Direct Deposit	Check Date: 11/13/2023	Vendor: PAPETIGE	PAPER TIGER SHREDDING	Check Total: 88.00	

Checking Account: 1

GENERAL CHECKING

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
189128	10/31/2023		Paper Shredding DO	01 2610 420 000	22.00
189128	10/31/2023		Paper Shredding HS	01 2610 420 001	22.00
189128	10/31/2023		Paper Shredding ELEM	01 2610 420 004	44.00
Check Number: 12810	Check Type: Direct Deposit	Check Date: 11/13/2023	Vendor: GARRTIRE	SOUTHSIDE TIRE COMPANY INC	Check Total: 1,250.35
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2161903	10/24/2023	CCS32588	Tires for bus #301	01 2730 431 000	1,217.90
2161984	10/25/2023		#307 tire repair	01 2732 431 000	32.45
Check Number: 12811	Check Type: Direct Deposit	Check Date: 11/13/2023	Vendor: TMS	TIME MANAGEMENT SYSTEMS, INC.	Check Total: 185.95
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
297273	11/01/2023		AOD maintenance - Oct 2023	01 2510 643 000	185.95

*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 134,268.89

Detail Check Register
 Unposted; Batch Description NOV 2023 CHECKS

Checking Account: 6

LUNCH FUND

Check Number	Check Type	Check Date	Vendor	Vendor Description	Chart of Account Number	Check Total
26591	Check	11/13/2023	222HARD	222 HARDWARE		13.88
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2310-225336	10/12/2023		Fasteners for EL kitchen	06 3100 610 004	1.58	
2310-227037	10/30/2023		Mouse traps for kitchen	06 3100 610 001	11.80	
26592	Check	11/13/2023	COPYCAT	COPYCAT PRINTING		147.69
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
209163	10/03/2023	CCS32568	2500 Hot Lunch Envelopes from copycat pr	06 3100 610 000	147.69	
26593	Check	11/13/2023	JOHNSPOT	Johnny on the Spot		655.86
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4639	10/30/2023		Sewer machine in kitchen	06 3100 431 004	235.00	
4648	10/30/2023		Supplies/labor-EL kitchen	06 3100 431 004	420.86	
26594	Check	11/13/2023	LINDSCOT	SCOTT LINDSTEDT		46.80
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
CKOUT	11/07/2023		Reimb lunch account balance	06 1611	46.80	
26595	Check	11/13/2023	OPAAFOOD	OPAA! FOOD MANAGEMENT OF NEBRASKA, LLC		59,773.52
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
NE00052138	10/31/2023		Student Lunches	06 3100 340 000	49,631.81	
NE00052138	10/31/2023		Student Breakfasts	06 3100 340 000	9,315.25	
NE00052138	10/31/2023		Headstart Breakfasts	06 3100 340 000	607.93	
NE00052138	10/31/2023		Snacks	06 3100 340 000	2,016.17	
NE00052138	10/31/2023		Ala Carte sales	06 3100 340 000	5,816.91	
NE00052138	10/31/2023		Adult Lunches	06 3100 340 000	554.78	
NE00052138	10/31/2023		Adult Breakfasts	06 3100 340 000	37.30	
NE00052138	10/31/2023		Headstart Lunches	06 3100 340 000	1,224.37	
NE00052138	10/31/2023		Headstart Adult Lunches	06 3100 340 000	286.96	
NE00052138	10/31/2023		Headstart Adult Breakfasts	06 3100 340 000	172.17	
NE00052138	10/31/2023		Commodity credit	06 3100 340 000	(9,890.13)	
51	Direct Deposit	11/13/2023	FLASELEC	FLASH ELECTRIC, LLC		112.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
6092	11/02/2023		Labor at EL kitchen	06 3100 431 004	112.50	

*Denotes Expensed Invoice Item

Checking Account ID: 6

Total without Voids: 60,749.75

Checking Account: 3

EMPLOYEE BENEFIT

Check Number: 1092 Check Type: Automatic Payment Check Date: 11/13/2023 Vendor: AMAZON AMAZON.COM Check Total: 287.20
Invoice Number Invoice Date PO Number Detail Description Chart of Account Number Detail Amount
112-9435779-0645047 10/30/2023 Gifts for EHA-ELEVATE grant 03 2900 890 000 287.20

*Denotes Expensed Invoice Item

Checking Account ID: 3

Total without Voids: 287.20

14. BUILDING FINANCIAL REPORTS AND CLAIMS

14.1. Financial Claims

Detail Check Register

Unposted; Batch Description BUILDING FUND NOV 2023-0002

Checking Account: 8

BUILDING FUND

Check Number	Check Type	Check Date	Vendor	Vendor Name	Check Total
1061	Check	11/13/2023	CREASITE	Creative Sites, LLC	75,707.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2254	10/13/2023		Playground equipment	08 4700 450 004	75,707.00
1062	Check	11/13/2023	PAULSEN	PAULSEN, INC.	1,197,650.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2022-14	11/08/2023		2022 Bond CM-App 14	08 4700 450 001	1,197,650.00
1063	Check	11/13/2023	WAYPBANK	Waypoint Bank	7,909.69
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
NOV2023	11/13/2023		Lease Purchase Interest Only Payment	08 5000 832 001	7,909.69
1064	Check	11/13/2023	WILKARCH	WILKINS ARCHITECTURE DESIGN PLANNING LLC	17,592.32
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
5726	10/28/2023		HS-Additions & Renovations	08 4700 450 001	10,567.92
5726	10/28/2023		HS-Additions & Renovations-Reimb	08 4700 450 001	155.48
5727	10/28/2023		ELEM Additions & Renovations	08 4700 450 004	6,791.18
5727	10/28/2023		ELEM Additions & Renovations-Reimb	08 4700 450 004	77.74

*Denotes Expensed Invoice Item

Checking Account ID: 8

Total without Voids: 1,298,859.01

15. **DISCUSS, CONSIDER AND TAKE ACTION ON AUTHORIZING THE ISSUANCE BY THE DISTRICT OF ITS LIMITED TAX OBLIGATION BONDS, SERIES 2023 OR 2024, IN A PRINCIPAL AMOUNT NOT TO EXCEED \$2,000,000**



WILKINS

ARCHITECTURE | DESIGN | PLANNING

November 3, 2023

Cozad Community Schools
1910 Meridian Avenue
Cozad, NE 69130

RE: Qualified Capital Purpose Undertaking Fund (QCPUF) Projects

Cozad Community Schools:

Through the process of the 2021 Facilities Assessment, and the subsequent projects currently under construction at Cozad Elementary School and Cozad High School/Middle School, I studied all district facilities, and their current conditions and deficiencies, and based upon those studies and analysis have determined that the following projects (or portions thereof) likely qualify for QCPUF financing:

Cozad Elementary School (2023 – 2024 Project)

Renovations to move Administration to where the Library/Media Center is currently to enable the administration to be immediately adjacent to the main entrance thereby improving the safety and security of the school for students and staff (Security/Safety) = \$1,248,748

Restroom Renovations (ADA) = \$308,275

Install security/surveillance cameras (Security/Safety) = \$101,750

Cozad High School (2023 – 2024 Project)

Renovations to move Administration to be immediately adjacent to the east side entrance of the high school improving the safety and security for students and staff (Security/Safety) = \$1,984,483

Restroom Renovations (ADA) = \$767,553

Install Fire Sprinklers (Life Safety) = \$403,437

Install security/surveillance cameras (Security/Safety) = \$101,750

TOTAL Estimated Cost of all QCPUF Qualifying Work = \$4,915,996*

*Estimated Costs Include Design & Engineering Fees + Contingency + Cost Escalation/Inflation (One Year of Escalation)

2908 West 39th Street, Suite A Kearney NE 68845
308 . 237 . 5787 †
WilkinsADP.com



WILKINS

ARCHITECTURE | DESIGN | PLANNING

Note: Certain data was sourced from Paulsen, Inc., Cozad, NE and Cozad Community Schools.

Regards,

Jacob M. Sertich, AIA
Managing Principal/Architect
Wilkins Architecture Design Planning, L.L.C.
jsertich@wilkinsadp.com

Cc: Mr. James M. Ford, Superintendent, Cozad Community Schools
Mr. Tobin L. Buchanan, Vice President, Public Finance, First National Capital Markets

**ACKNOWLEDGMENT OF RECEIPT
OF ADVANCE NOTICE OF MEETING**

The undersigned members of the Board of Education of Dawson County School District 0011 (Cozad Community Schools) in the State of Nebraska hereby acknowledge receipt of advance notice of a meeting of said body, and the agenda for such meeting, held at 7:00 p.m. on Monday, November 13, 2023, at the Office of the Superintendent at 1910 Meridian Avenue in Cozad, Nebraska.

DATED November 13, 2023.

I hereby certify that _____ was/were absent from the meeting but that, to my personal knowledge, he/she/they received advance notice of the meeting.

Secretary

November 13, 2023
Cozad, Nebraska

A meeting of the Board of Education (the “Board”) of Dawson County School District 0011 (Cozad Community Schools) in the State of Nebraska (the “District”) was held at 7:00 p.m. on Monday, November 13, 2023, at the Office of the Superintendent at 1910 Meridian Avenue in Cozad, Nebraska. Advance publicized notice of such meeting was given in strict accordance with the provisions of Article 14, Chapter 84, Reissue Revised Statutes of Nebraska, as amended (the “Open Meetings Act”), and set forth (a) the time, date and place of this meeting, (b) that this meeting would be open to the attendance of the public and (c) that an agenda of then known subjects to be taken up at the meeting could be obtained from the office of the Superintendent of Schools (the “Superintendent”). A copy of said advance publicized notice (in the form of an affidavit of publication) was ordered annexed to the minutes of this meeting as Attachment 1. Each Board Member was previously furnished with a copy of said advance publicized notice, the same having been transmitted to each Board Member simultaneously with its publicizing, and a copy of their collective acknowledgment of receipt of such notice is attached to these minutes as Attachment 2. Additionally, reasonable efforts were made to provide advance notification of the meeting to all news media requesting the same of the time, date and place of the meeting.

The President of the Board, _____, presided, and the Secretary of the Board, _____, recorded the proceedings. On roll call the following Board Members were present: _____

_____.

The following Board Members were absent: _____.

A quorum being present and the meeting duly commenced, the following proceedings were had and done.

The President of the Board publicly stated to all in attendance that a current and complete copy of the Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

* * * * *

(Other Business)

* * * * *

Board Member _____ then introduced the following resolution and moved for its adoption, the full text of which is attached hereto as Attachment 3:

A RESOLUTION OF THE BOARD OF EDUCATION OF DAWSON COUNTY SCHOOL DISTRICT 0011 (COZAD COMMUNITY SCHOOLS) IN THE STATE OF NEBRASKA AUTHORIZING THE ISSUANCE AND SALE BY THE DISTRICT OF ITS LIMITED TAX OBLIGATION SCHOOL BONDS, SERIES 2023, IN ONE OR MORE SERIES, IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED TWO MILLION DOLLARS (\$2,000,000) FOR THE PURPOSE OF PAYING THE COSTS OF THE PROJECT DESCRIBED HEREIN; AUTHORIZING CERTAIN OFFICIALS TO DETERMINE THE FINAL AGGREGATE PRINCIPAL AMOUNT, MATURITIES, RATES, REDEMPTION PROVISIONS, TERMS AND OTHER DETAILS OF SUCH BONDS; IMPOSING A TAX TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON SUCH BONDS; DESIGNATING THE BONDS AS QUALIFIED TAX-EXEMPT OBLIGATIONS; AUTHORIZING THE SALE AND DELIVERY OF THE BONDS TO THE PURCHASER THEREOF; ADOPTING CERTAIN POST-ISSUANCE TAX COMPLIANCE AND DISCLOSURE POLICIES AND PROCEDURES WITH RESPECT TO THE BONDS; AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS; AND PRESCRIBING OTHER MATTERS RELATING THERETO.

The foregoing Resolution having been read, Board Member _____ seconded the motion for its passage and adoption, and after discussion the roll was called and the following Board Members voted in favor of the passage and adoption of said Resolution: _____
_____.

The following Board Members voted against the same: _____. The following Board Members were absent or did not vote: _____. Said

Resolution having been voted upon favorably by a majority of the Board, the same was by the President declared passed and adopted.

* * * * *

(Other Business)

* * * * *

Motion to adjourn.

DATED November 13, 2023.

ATTEST:

President, Board of Education

Secretary, Board of Education

ATTACHMENT 1

AFFIDAVIT OF PUBLICATION OF NOTICE OF MEETING

ATTACHMENT 2

ACKNOWLEDGMENT OF RECEIPT OF ADVANCE NOTICE OF MEETING

ATTACHMENT 3
BOND RESOLUTION

See Tab # ___

A RESOLUTION OF THE BOARD OF EDUCATION OF DAWSON COUNTY SCHOOL DISTRICT 0011 (COZAD COMMUNITY SCHOOLS) IN THE STATE OF NEBRASKA AUTHORIZING THE ISSUANCE AND SALE BY THE DISTRICT OF ITS LIMITED TAX OBLIGATION SCHOOL BONDS, SERIES 2023, IN ONE OR MORE SERIES, IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED TWO MILLION DOLLARS (\$2,000,000) FOR THE PURPOSE OF PAYING THE COSTS OF THE PROJECT DESCRIBED HEREIN; AUTHORIZING CERTAIN OFFICIALS TO DETERMINE THE FINAL AGGREGATE PRINCIPAL AMOUNT, MATURITIES, RATES, REDEMPTION PROVISIONS, TERMS AND OTHER DETAILS OF SUCH BONDS; IMPOSING A TAX TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON SUCH BONDS; DESIGNATING THE BONDS AS QUALIFIED TAX-EXEMPT OBLIGATIONS; AUTHORIZING THE SALE AND DELIVERY OF THE BONDS TO THE PURCHASER THEREOF; ADOPTING CERTAIN POST-ISSUANCE TAX COMPLIANCE AND DISCLOSURE POLICIES AND PROCEDURES WITH RESPECT TO THE BONDS; AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS; AND PRESCRIBING OTHER MATTERS RELATING THERETO.

BE IT RESOLVED BY THE BOARD OF EDUCATION OF DAWSON COUNTY SCHOOL DISTRICT 0011 (COZAD COMMUNITY SCHOOLS) IN THE STATE OF NEBRASKA:

Section 1. The Board of Education (the “**Board**”) of Dawson County School District 0011 (Cozad Community Schools) in the State of Nebraska (the “**District**”) hereby makes the following findings and determinations:

(a) The District is duly organized as a Class III School District under Sections 79-102 and 79-407, Reissue Revised Statutes of Nebraska, as amended; the District maintains both elementary and high school grades under the direction of a single board of education; and the District embraces territory having a population of not more than 150,000 inhabitants.

(b) Sections 79-10,110.02, Reissue Revised Statutes of Nebraska, as amended (the “**Act**”), authorize the District to (i) make a determination that actual or potential environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold exists within the existing school buildings or the school grounds of existing school buildings controlled by the District, and deliver to the County Clerk of Dawson County, Nebraska an itemized estimate of the amounts necessary to be expended relating to addressing such actual or potential environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold within the existing school buildings or the school grounds of existing school buildings controlled by the District, (ii) issue its limited tax obligation school bonds to pay the costs of abating, eliminating, correcting and/or preventing such problems and conditions, and (iii) levy a special, limited tax described therein for the payment of such bonds.

(c) All of the improvements proposed as part of the hereinafter-defined Project are to be made to and constructed within the District’s existing school buildings or the school grounds of existing school buildings controlled by the District.

(d) To pay the costs of the Project, it is necessary, desirable, advisable and in the best interests of the District that the District issue the bonds herein authorized in accordance with the provisions of the Act.

(e) To pay the principal of and the interest on the bonds herein authorized, the District will need to levy an annual tax of not to exceed three cents (\$0.03) per one hundred dollars (\$100) of taxable valuation on the taxable property of the District in each year such bonds are outstanding, subject to the limits of the Act.

(f) It is necessary that the District adopt (i) policies and procedures to satisfy all applicable requirements of federal income tax law in order to preserve, post-issuance, the tax-exempt status of the bonds described herein and (ii) policies and procedures to satisfy the issuance and post-issuance disclosure requirements of Rule 15c2-12 (as described herein).

(g) All conditions, acts, and things required by law to exist or to be done precedent to the issuance of bonds pursuant to the Act do exist and have been done as required by law.

Section 2. The Board hereby designates the project specified in Exhibit A appended hereto and incorporated herein by reference (the “**Project**”) as the actual or potential environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold to be addressed for which the tax levy enacted hereby and permitted under the Act will be expended, and hereby ratifies, approves and adopts the itemized estimate of the amounts necessary to be expended for the Project as set forth in Exhibit A. The Superintendent of Schools is hereby directed to file such itemized estimate with the County Clerk of Dawson County, Nebraska, by not later than September 30, 2024.

Section 3. (a) The Board hereby authorizes the issuance and delivery of one or more series of negotiable limited tax obligation school bonds of the District in the aggregate principal amount of not to exceed \$2,000,000, designated as “Limited Tax Obligation School Bonds, Series 2023” (the “**Bonds**”) or such other designation as shall be made by the President of the Board, the Vice President of the Board, and the Superintendent of Schools (each, including any person authorized to act on their behalf, an “**Authorized Officer**”), or by each individually. The Bonds shall be issued only as fully registered bonds, without coupons, on the books of the Registrar and Paying Agent designated in herein (the “**Registrar**”), and, unless otherwise determined by an Authorized Officer, the Bonds will be issued in denominations of \$5,000 or whole multiples thereof not exceeding the principal amount due on a given date of maturity, and shall be numbered consecutively from one upward in order of issuance. Unless otherwise determined by an Authorized Officer, the date of original issue of the Bonds shall be the date of delivery, and the Bonds shall mature and bear interest, calculated on the basis of a 360-day year consisting of twelve 30-day months.

(b) The Authorized Officers, or each individually, is authorized and directed, in the exercise of such officers’ independent judgment and absolute discretion, to hereafter, from time to time, specify, set, designate, determine, establish and appoint with respect to each series of Bonds herein authorized, as the case may be, and in each case in accordance with and subject to the provisions of this Resolution, (i) the dated date and the delivery date, (ii) the aggregate principal amount to be issued, not exceeding the aggregate principal amount set forth in this Section 3(a) hereto, (iii) the dates and years in which each principal maturity shall occur and the principal amount to mature or to be paid in each of such years, (iv) the date of final maturity, which shall not be later than December 31, 2034, (v) the date or dates upon which each series of Bonds shall be sold, which shall not be later than one year from the date of this Resolution, (vi) the rate or rates of interest to be carried by each maturity of the Bonds, such that the true interest cost of any series shall not exceed 6.50%, (vii) the method by which such rates of interest shall be calculated, (viii) the dates on which interest shall be paid, (ix) the redemption dates and prices and all terms relating thereto, including the amount and maturity date of any Bonds issued as “term bonds” and the amount of each sinking fund installment therefor, and all terms relating thereto, if any, (x) the form, content, terms and provisions of any bond purchase agreement entered into by the District with an Underwriter (as defined in Section 7 hereof) or any loan agreement between the District and a Lender, all as set forth in Section 7

hereof, (xi) the identity of the Underwriter, the Placement Agent or the Lender (each a “**Purchaser**” and all as defined in Section 7 hereof) of each series of Bonds, as applicable, in accordance with Section 7 hereof, (xii) the fee of the Purchaser, which shall not be more than 1.50% of the aggregate principal amount of each series, (xiii) the purchase price for each series of Bonds, which shall not be less than 96.00% of the aggregate principal amount of each series of Bonds (inclusive of the Purchaser’s discount and any original issue discount), (xiv) the form and contents of any Offering Document (as such term is defined in Section 13 hereof) utilized in connection with any offering, sale or placement of each series of Bonds, (xv) the identity of the Registrar, (xvi) the number of years for which the District shall levy the tax authorized by subsection (1) of the Act to pay debt service on the Bonds, provided that such levy shall not exceed ten (10) years, (xvii) the form, content, terms, and provisions of any closing and other documentation executed and delivered by the District in connection with the authorization, issuance, sale and delivery of each series of Bonds, (xviii) the final scope of the Project, if different than the Project identified in Exhibit A hereto, provided that any revised Project shall qualify as permissible under the Act, (xiv) whether to obtain a municipal bond insurance policy or other credit enhancement feature for any series of Bonds, and (xv) all of the other terms of the Bonds not otherwise determined or fixed by the provisions of this Resolution.

(c) (i) Unless otherwise determined by an Authorized Officer, the Bonds maturing after the date five years from their date of original issue shall be subject to redemption at the option of the District on the date five years from their date of original issue and any date thereafter, as a whole, or in part in such principal amounts and from such maturity or maturities as the District in its sole and absolute discretion shall determine, at a redemption price equal to the principal amount so redeemed, together with the interest accrued thereon to the date fixed for redemption, with or without a premium as may be determined by such Authorized Officer. If less than all of the Bonds of any maturity are to be called for redemption pursuant to this Resolution, the Registrar shall select the particular Bonds of such maturity to be redeemed by lot.

(ii) The Authorized Officers, or each individually, may designate in a certificate certain Bonds as “**Term Bonds**”, portions of which are to be redeemed on such dates of the years (each such date being herein referred to as a “**Sinking Fund Payment Date**”) and in the amounts (hereinafter referred to as a “**Mandatory Sinking Fund Payment**”) set forth in such certificate. The Registrar shall select and call for redemption, in accordance with this subsection (c), from the Term Bonds the amounts specified by the Authorized Officer in the certificate, and the Term Bonds selected by the Registrar shall become due and payable on such date. If Term Bonds are redeemed at the option of the District pursuant to Section 3(c)(i), the Term Bonds so optionally redeemed may, at the option of the District, be applied as a credit against any subsequent Mandatory Sinking Fund Payment with respect to Term Bonds otherwise to be redeemed thereby, such credit to be equal to the principal amount of such Term Bonds redeemed pursuant to Section 3(c)(i), provided that the District shall have delivered to the Registrar not less than 45 days prior to such Sinking Fund Payment Date a District certificate stating its election to apply such Term Bonds as such a credit. In such case, the Registrar shall reduce the amount of Term Bonds to be redeemed on the Sinking Fund Payment Date specified in such District certificate by the principal amount of Term Bonds so redeemed pursuant to Section 3(c)(i). Any credit given to Mandatory Sinking Fund Payments pursuant to this subsection shall not affect any subsequent Mandatory Sinking Fund Payments, which shall remain payable as otherwise provided in this subsection, unless and until another credit is given in accordance with the provisions hereof.

(iii) Unless otherwise determined by an Authorized Officer, Bonds subject to redemption shall be redeemed in whole multiples of \$5,000. If any Bond is in a denomination in excess of \$5,000, portions of the principal amount thereof in installments of \$5,000 or any whole multiple thereof may be redeemed, and if less than all of the principal amount thereof is to be redeemed, in such case upon the surrender of such Bonds there shall be issued to the registered

owner thereof without charge therefor, for the then unredeemed balance of the principal amount thereof, Bonds of like series, maturity and interest rates in any of the authorized denominations provided by this Resolution.

(iv) Notice of redemption of Bonds stating their designation, date, maturity, principal amounts and the redemption date shall be given by the Registrar by mailing such notice by first-class mail, postage prepaid, not less than 30 days prior to the date fixed for redemption to the registered owners (or such shorter period as may be acceptable to the then registered owners) at their most recent addresses appearing upon the books of the Registrar. Failure to give notice to any particular registered owner or any defect in the notice given to such owner shall not affect the validity of the proceedings calling the Bonds or the redemption of any Bonds for which proper notice has been given. Notice of redemption need not be given to the holder of any Bonds, whether registered or not, who has waived notice of redemption. Notice of redemption having been given as provided above or notice of redemption having been waived by the owners of Bonds called for redemption who have not been given such notice as provided above, the Bonds so called for redemption shall become due and payable on the designated redemption date. The District shall give written notice to the Registrar of its election to redeem Bonds at least 45 days prior to the said redemption date, or such shorter period as shall be acceptable to the Registrar. If on or before the said redemption date funds sufficient to pay the Bonds so called for redemption at the applicable redemption price and accrued interest to said date have been deposited or caused to have been deposited by the District with the Registrar for the purposes of such payment and notice of redemption thereof has been given or waived as hereinbefore provided, then from and after the date fixed for redemption interest on such Bonds so called shall cease to accrue and become payable. If such funds shall not have been so deposited with the Registrar as aforesaid no later than the date fixed for redemption, such call for redemption shall be revoked and the Bonds so called for redemption shall continue to be outstanding the same as though they had not been so called; such Bonds shall continue to bear interest until paid at such rate as they would have borne had they not been called for redemption and shall continue to be protected by this Resolution and entitled to the benefits and security hereof.

(d) Interest on the Bonds at the respective rates for each maturity is payable semiannually on each interest payment date determined in accordance with this Section 3 (each of said dates, an “**Interest Payment Date**”) from the date of original issue or the most recent Interest Payment Date, whichever is later, until maturity or earlier redemption by check or draft mailed by the Registrar or its successor on such Interest Payment Date to the registered owner of each Bond at such registered owner’s address as it appears on the bond register maintained by the Registrar or its successor as of the close of business on the 15th day (whether or not a business day) immediately preceding each Interest Payment Date (the “**Record Date**”) subject to the provisions of the following paragraph. The principal on the Bonds and the interest due at maturity or upon redemption prior to maturity is payable in lawful money of the United States of America to the registered owners thereof upon presentation and surrender of such Bonds to the Registrar at its designated corporate trust office.

If any payments of interest due on the Bonds on an Interest Payment Date are not timely made, such interest shall cease to be payable to the registered owners as of the Record Date for such Interest Payment Date and shall be payable to the registered owners of the Bonds as of a special date of record for payment of such defaulted interest as shall be designated by the Registrar whenever moneys for the purpose of paying such defaulted interest become available.

If the date for payment of the principal of or the interest on the Bonds shall be a Saturday, Sunday, legal holiday or day on which banking institutions in the city in which the designated corporate trust office of the Registrar is located are authorized by law or executive order to close, the date for such payment shall

be the next succeeding day which is not a Saturday, Sunday, legal holiday or day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal payment date.

(d) The Bonds shall be executed on behalf of the District by the manual or facsimile signatures of the President of the Board and the Secretary of the Board (including such other persons authorized to sign on their behalf). In case any officer whose signature or a facsimile of whose signature shall appear on the Bonds shall cease to be such officer before the delivery of any Bonds, such signature or facsimile shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. Notwithstanding such execution, no Bond shall be valid or obligatory for any purpose or entitled to any security or benefit under this Resolution unless and until a certificate of authentication on such Bond has been duly executed by the manual signature of an authorized representative of the Registrar. Certificates of authentication on different Bonds need not be signed by the same representative. The executed certificate of authentication on each Bond shall be conclusive evidence that it has been authenticated and delivered under this Resolution.

(e) If any Bond is mutilated, lost, stolen or destroyed, the District shall execute a new Bond of like date, maturity and denomination to that mutilated, lost, stolen, or destroyed, provided that, in the case of any mutilated Bond, such mutilated Bond shall first be surrendered to the Registrar and, in the case of any lost, stolen, or destroyed Bonds, there first shall be furnished to the Registrar evidence of such loss, theft, or destruction satisfactory to the Registrar, together with an indemnity satisfactory to it. If such Bond shall have matured, instead of issuing a duplicate Bond, the District may pay the same without surrender thereof upon the performance of such requirements as it deems fit for its protection, including a lost instrument bond. The District and the Registrar may charge the owner of such Bond with their reasonable fees and expenses for such service.

(f) Unless otherwise directed by the Purchaser, the Bonds shall be issued initially as “book-entry-only” bonds under the services of The Depository Trust Company (the “**Depository**”), with one typewritten bond per maturity being issued to the Depository. In such connection the officers of the District are authorized to execute and deliver a Letter of Representations (the “**Letter of Representations**”) in the form required by the Depository, for and on behalf of the District, which shall thereafter govern matters with respect to registration, transfer, payment and redemption of the Bonds. If the Bonds are issued as “book-entry-only” bonds, the following provisions shall apply:

(i) The District and the Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which the Depository holds Bonds as securities depository (each, a “**Bond Participant**”) or to any person who is an actual purchaser of a Bond from a Bond Participant while the Bonds are in book-entry form (each, a “**Beneficial Owner**”) with respect to the following:

(A) the accuracy of the records of the Depository, any nominees of the Depository or any Bond Participant with respect to any ownership interest in the Bonds,

(B) the delivery to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any notice with respect to the Bonds, including any notice of redemption, or

(C) the payment to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any amount with respect to the Bonds. The Registrar shall make payments with respect to the Bonds only to or upon the order of the Depository or its nominee, and all such payments shall be valid and effective fully to satisfy and

discharge the obligations with respect to such Bonds to the extent of the sum or sums so paid. No person other than the Depository shall receive an authenticated Bond, except as provided in (v) below.

(ii) Upon receipt by the Registrar of written notice from the Depository to the effect that the Depository is unable or unwilling to discharge its responsibilities, the Registrar shall issue, transfer and exchange Bonds requested by the Depository in appropriate amounts. Whenever the Depository requests the Registrar to do so, the Registrar will cooperate with the Depository in taking appropriate action after reasonable notice (A) to arrange, with the prior written consent of the District, for a substitute depository willing and able upon reasonable and customary terms to maintain custody of the Bonds or (B) to make available Bonds registered in whatever name or names as the Beneficial Owners transferring or exchanging such Bonds shall designate.

(iii) If the District determines that it is desirable that certificates representing the Bonds be delivered to the ultimate beneficial owners of the Bonds and so notifies the Registrar in writing, the Registrar shall so notify the Depository, whereupon the Depository will notify the Bond Participants of the availability through the Depository of bond certificates representing the Bonds. In such event, the Registrar shall issue, transfer and exchange bond certificates representing the Bonds as requested by the Depository in appropriate amounts and in authorized denominations.

(iv) Notwithstanding any other provision of this Resolution to the contrary, so long as any Bond is registered in the name of the Depository or any nominee thereof, all payments with respect to such Bond and all notices with respect to such Bond shall be made and given, respectively, to the Depository as provided in the Letter of Representations.

(v) Registered ownership of the Bonds may be transferred on the books of registration maintained by the Registrar, and the Bonds may be delivered in physical form to the following:

(A) any successor securities depository or its nominee; or

(B) any person, upon (I) the resignation of the Depository from its functions as depository or (II) termination of the use of the Depository pursuant to this Section and the terms of the Registrar and Paying Agent Agreement.

(vi) In the event of any partial redemption of a Bond unless and until such partially redeemed Bond has been replaced in accordance with the provisions of this Resolution, the books and records of the Registrar shall govern and establish the principal amount of such Bonds as is then outstanding and all of the Bonds issued to the Depository or its nominee shall contain a legend to such effect.

If for any reason the Depository resigns and is not replaced, the District shall immediately provide a supply of printed bond certificates, duly executed by manual or facsimile signatures of the President and Secretary of the Board, for issuance upon the transfers from the Depository and subsequent transfers or in the event of partial redemption. If such supply of certificates shall be insufficient to meet the requirements of the Registrar for issuance of replacement certificates upon transfer or partial redemption, the District agrees to order printed an additional supply of such certificates and to direct their execution by manual or facsimile signatures of its then duly qualified and acting President and Secretary of the Board.

Section 4. (a) The Registrar designated pursuant to Section 3(b) hereof shall serve in the capacities of registrar and paying agent under the terms of an agreement entitled “**Registrar and Paying Agent Agreement**” between the District and the Registrar; provided, however, that if the Registrar is the

District Treasurer, then a Registrar and Paying Agent Agreement is not required. The Authorized Officers, or each individually, is hereby authorized to execute said agreement in such form as such officer shall deem appropriate or necessary. The Registrar shall have only such duties and obligations as are expressly specified by this Resolution and the Registrar and Paying Agent Agreement, and no other duties or obligations shall be implied to the Registrar, except as may be set forth in a written agreement between the District and a successor Registrar.

(b) The District reserves the right to remove the Registrar upon 30 days' notice and upon the appointment of a successor Registrar, in which event the predecessor Registrar shall deliver all cash and Bonds in its possession to the successor Registrar and shall deliver the bond register to the successor Registrar. The Authorized Officers, or each individually, is authorized to remove the Registrar as provided herein if such officer determines such removal is in the best interest of the District. Upon such removal, the Authorized Officers, or each individually, is authorized to appoint a successor Registrar and to execute a Registrar and Paying Agent Agreement with such successor Registrar in a form substantially similar to that approved by the Board pursuant to this Resolution, but with such changes as such officer shall deem appropriate or necessary.

(c) The Registrar shall keep and maintain for the District books for the registration and transfer of the Bonds at its designated corporate trust office. The names and registered addresses of the registered owner or owners of the Bonds shall at all times be recorded in such books. Any Bond may be transferred pursuant to its provisions at the office of the Registrar by surrender of such Bond for cancellation, accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner in person or by such owner's duly authorized agent, and thereupon the Registrar on behalf of the District will deliver at such office (or send by registered mail to the transferee owner or owners thereof at such transferee owner's or owners' risk and expense), registered in the name of the transferee owner or owners, a new Bond or Bonds of the same interest rate, aggregate principal amount and maturity, bearing numbers not contemporaneously then outstanding. To the extent of the denominations authorized for the Bonds by this Resolution, one Bond may be transferred for several such Bonds of the same interest rate and maturity and for a like aggregate principal amount, and several such Bonds may be transferred for one or several such Bonds, respectively, of the same interest rate and maturity and for a like aggregate principal amount. In every case of transfer of a Bond, the surrendered Bond shall be canceled and destroyed. The Registrar may impose a charge sufficient to defray all costs and expenses incident to registrations of transfer and exchanges. In each case the Registrar shall require the payment by the owner requesting exchange or transfer of any tax or other governmental charge required to be paid with respect to such exchange or transfer. Bonds issued upon transfer or exchange of Bonds shall be dated as of the date six months preceding the Interest Payment Date next following the date of registration thereof in the office of the Registrar, unless such date of registration shall be an Interest Payment Date, in which case they shall be dated as of such date of registration; provided, however, that if, as shown by the records of the Registrar, interest on the Bonds shall be in default, the Bonds issued in lieu of Bonds surrendered for transfer or exchange may be dated as of the date to which interest has been paid in full on the Bonds surrendered; and provided further, that if the date of registration shall be prior to the first Interest Payment Date, the Bonds shall be dated as of their date of original issue. All Bonds issued upon transfer of the Bonds so surrendered shall be valid obligations of the District evidencing the same obligations as the Bonds surrendered and shall be entitled to all the benefits and protection of this Resolution to the same extent as the Bonds upon transfer of which they were delivered. The District and the Registrar shall not be required to transfer any Bond during any period from any Record Date until its immediately following Interest Payment Date or to transfer any Bond called for redemption for a period of 30 days next preceding the date fixed for redemption.

(d) The Registrar shall also be responsible for making the payments of principal and interest as the same fall due upon the Bonds from funds provided by the District for such purposes. Payments of interest due upon the Bonds prior to maturity or redemption shall be made by the Registrar by mailing a

check in the amount due for such interest on each Interest Payment Date to the registered owner of each Bond to such owner's registered address as shown on the books of registration as required to be maintained under this Section 4. As provided in Section 10 hereof, on or before each principal or interest due date, without further order of the Board, the Treasurer of the Board or an Authorized Officer shall transmit from the Bond Fund (hereinafter established) to the Registrar money sufficient for payment of all principal and interest then due. Payments of principal due at maturity or at any date fixed for redemption prior to maturity, together with any accrued interest then due, shall be made by the Registrar upon presentation and surrender of such Bond. The District and the Registrar may treat the registered owner of any Bonds as the absolute owner of such Bond for purposes of making payments thereon and for all other purposes. All payments on account of interest or principal made to the registered owner of any Bond shall be valid and effectual and shall be a discharge of the District and the Registrar in respect of the liability upon the Bonds or claims for interest to the extent of the amount or amounts so paid.

Section 5. The Bonds shall be in substantially the following form:

(Form of Bond)

No. _____

\$

**UNITED STATES OF AMERICA
STATE OF NEBRASKA**

**DAWSON COUNTY SCHOOL DISTRICT 0011
(COZAD COMMUNITY SCHOOLS)
LIMITED TAX OBLIGATION SCHOOL BONDS
SERIES 2023**

<u>Date of Original Issue</u>	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>CUSIP Number</u>
_____, 2023	_____, 20__	%	

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT: _____ THOUSAND DOLLARS

DAWSON COUNTY SCHOOL DISTRICT 0011 (COZAD COMMUNITY SCHOOLS) IN THE STATE OF NEBRASKA (the "District") promises to pay to the order of the Registered Owner, or its registered assigns, the Principal Amount of this Bond upon presentation and surrender hereof on the Date of Maturity at the corporate trust offices of _____, _____, Nebraska, as Bond Registrar and Paying Agent (the "Registrar").

The District also promises to pay interest on said Principal Amount on [] and [] of each year, commencing [], 202[] (each of such dates an "Interest Payment Date"), at the Rate of Interest per annum indicated above until maturity or earlier redemption. Interest shall be calculated on the basis of a 360-day year consisting of twelve 30-day months, from the Date of Original Issue or most recent Interest Payment Date, whichever is later. Interest on this Bond prior to maturity or earlier redemption shall be paid by check or draft mailed on such Interest Payment Date to the Registered Owner at such Registered Owner's address as it appears on the registration books of the Registrar at the close of business on the 15th day (whether or a not a business day) immediately preceding each Interest Payment Date (the "Record Date"). Any interest not so timely paid shall cease to be payable to the person entitled thereto as

of the Record Date such interest was payable, and shall be payable to the person who is the Registered Owner of this Bond (or of one or more predecessor Bonds hereto) on such special record date for payment of such defaulted interest as shall be fixed by the Registrar whenever moneys for such purpose become available.

The Bonds are issued as fully registered bonds, without coupons, in denominations of \$5,000 or whole multiples thereof. Subject to the limitations and upon payment of the charges provided in the resolution adopted by the Board of Education of the District pursuant to which the Bonds have been issued (the "Bond Resolution"), this Bond is transferable by the Registered Owner hereof or his or her attorney duly authorized in writing, at the office of the Registrar, but only in the manner, subject to the limitations and upon payment of the charges as set forth in the Bond Resolution, upon surrender and cancellation of this Bond. Upon such transfer, a new registered Bond or Bonds of the same maturity and of authorized denomination or denominations for the same aggregate principal amount will be issued to the transferee in exchange therefor. The District and the Registrar may deem and treat the Registered Owner hereof as the absolute owner hereof (whether or not this Bond shall be overdue) for the purpose of receiving payment of or on account of principal hereof and premium, if any, and interest due hereon and for all other purposes, and neither the District nor the Registrar shall be affected by any notice to the contrary.

The Bonds maturing on or prior to [] are not subject to redemption prior to their stated maturities. The Bonds maturing on or after [] are subject to redemption prior to their stated maturities at the option of the District at any time on or after [], as a whole, or in part in such principal amounts and from such maturity or maturities as the District, in its sole and absolute discretion may determine, at the redemption price equal to the principal amount so redeemed, together with the interest accrued on such principal amount to the date fixed for redemption. If less than all of a maturity is to be called for redemption, the Registrar shall select by lot the portion or portions of such maturity to be redeemed.

[The Bonds [maturing on _____ (the "Term Bonds")]] are term bonds and are subject to mandatory sinking fund redemption in part by lot in the amounts and on the dates, at a redemption price equal to 100% of the principal amount so redeemed plus accrued interest thereon to the redemption date, with no redemption premium, as follows:

\$ _____ Principal Maturing _____
 \$ _____ to be called _____
 \$ _____ payable _____ (final payment)

\$ _____ Principal Maturing _____
 \$ _____ to be called _____
 \$ _____ payable _____ (final payment)

At the option of the District, exercised not less than forty-five (45) days prior to any sinking fund redemption date, the District may (i) deliver to the Registrar for cancellation [Term] Bonds in any aggregate principal amount desired, or (ii) receive a credit in respect of such sinking fund obligation for any [Term] Bonds which prior to such date have been purchased or redeemed (otherwise than through the operation of the sinking fund) and not otherwise previously been applied as a credit against sinking fund payments.]

Bonds shall be redeemed in whole multiples of \$5,000. If any Bond is in a denomination in excess of \$5,000, portions of the principal amount thereof in installments of \$5,000 or whole multiples thereof may be redeemed, and if less than all of the principal amount thereof is to be redeemed, in such case upon the surrender of such Bond there shall be issued to the Registered Owner thereof without charge therefor, for the then unredeemed balance of the principal amount thereof, registered bonds of like series, maturity and interest rates in any of the authorized denominations provided by the Bond Resolution.

Notice of redemption of this Bond shall be given to the Registered Owner hereof by first-class mail, postage prepaid, not less than thirty (30) days prior to the date fixed for redemption (or such shorter period as may be acceptable to the then registered owner of the Bonds), all as more particularly set forth in the Bond Resolution; provided, however, that failure to give such notice by mailing, or any defect therein, shall not affect the validity of any proceeding for the redemption of any Bond with respect to which no such failure has occurred. Notice of redemption having been given as provided in the Bond Resolution, or notice of redemption having been waived, and funds for the payment thereof having been deposited with the Registrar, this Bond shall cease to bear interest from and after the date fixed for redemption.

This Bond is one of a series of fully registered bonds in the total principal amount of \$ _____ of even date and like tenor (except as to number, denomination, date of maturity, rate of interest and priority of redemption), issued by the District pursuant to the Bond Resolution and Section 79-10,110.02, Reissue Revised Statutes of Nebraska, as amended (the "Act") for the purpose of paying the costs of addressing actual or potential environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold within the existing school buildings or the school grounds of existing school buildings controlled by the District. The Act authorizes the District to impose a tax levy of not to exceed three cents (\$0.03) per one hundred dollars (\$100) of valuation on the taxable property located in the District for the purposes of providing for the payment of the principal of and interest on such Bonds and any other bonds payable from the levy authorized by the Act.

This Bond is not a general obligation of the District, may not be paid from funds derived from any portion of its general fund, and is secured solely by the District's irrevocable pledge of amounts received by it in respect of the limited tax levy authorized by the Act. The District agrees that it shall cause to be made annually, in addition to all other taxes, a special levy of taxes against all of the taxable property in the District for the purpose of paying and sufficient to pay in full the principal of and interest on this Bond as and when such principal and interest, respectively, become due, as authorized by the Act, together with any other bonds or obligations validly issued by the District pursuant to the Act, subject to the limitations set forth therein, and hereby irrevocably pledges amounts received by the District in respect thereof to such payment. The District has reserved the right in the Resolution to issue additional bonds that are payable on parity with the Bonds and equally and ratably secured by a pledge of the limited tax described in the Act; provided the limited tax permit by the Act may not to exceed three cents (\$0.03) per one hundred dollars (\$100) of valuation on the taxable property located in the District.

The District has, in the Bond Resolution, designated the Bonds as "qualified tax-exempt obligations" described in Section 265(b)(3)(B) of the Internal Revenue Code of 1986, as amended.

AS PROVIDED IN THE BOND RESOLUTION, UNTIL THE TERMINATION OF THE SYSTEM OF BOOK-ENTRY-ONLY TRANSFERS THROUGH THE DEPOSITORY TRUST

COMPANY, NEW YORK, NEW YORK (TOGETHER WITH ANY SUCCESSOR SECURITIES DEPOSITORY APPOINTED PURSUANT TO THE BOND RESOLUTION, "DTC"), AND NOTWITHSTANDING ANY OTHER PROVISIONS OF THE BOND RESOLUTION TO THE CONTRARY, A PORTION OF THE PRINCIPAL AMOUNT OF THIS BOND MAY BE PAID OR REDEEMED WITHOUT SURRENDER HEREOF TO THE REGISTRAR. DTC OR A NOMINEE, TRANSFEREE OR ASSIGNEE OF DTC OF THIS BOND MAY NOT RELY UPON THE PRINCIPAL AMOUNT INDICATED HEREON AS THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID. THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID SHALL FOR ALL PURPOSES BE THE AMOUNT DETERMINED IN THE MANNER PROVIDED IN THE BOND RESOLUTION.

UNLESS THIS BOND IS PRESENTED BY AN AUTHORIZED OFFICER OF DTC (A) TO THE REGISTRAR FOR REGISTRATION OF TRANSFER OR EXCHANGE OR (B) TO THE REGISTRAR FOR PAYMENT OF PRINCIPAL, AND ANY BOND ISSUED IN REPLACEMENT HEREOF OR SUBSTITUTION HEREOF IS REGISTERED IN THE NAME OF DTC AND ANY PAYMENT IS MADE TO DTC OR ITS NOMINEE, ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSONS IS WRONGFUL BECAUSE ONLY THE REGISTERED OWNER HEREOF, DTC OR ITS NOMINEE, HAS AN INTEREST HEREIN.

IT IS HEREBY CERTIFIED AND WARRANTED that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Bond did exist, did happen, and were done and performed in regular and due form and time as required by law, and that the indebtedness of the District, including this Bond, does not exceed any limitation imposed by law.

This Bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Bond Resolution until the certificate of authentication hereon shall have been executed by the Registrar.

IN WITNESS WHEREOF, the District has caused this Bond to be executed on its behalf by the original or facsimile signature of the President of its Board of Education and attested by the original or facsimile signature of the Secretary of said Board of Education, all as of the Date of Original Issue shown above.

**DAWSON COUNTY SCHOOL DISTRICT 0011
(COZAD COMMUNITY SCHOOLS) IN THE
STATE OF NEBRASKA**

Attest:

(Facsimile Signature)
Secretary of the Board of Education

(Facsimile Signature)
President of the Board of Education

**CERTIFICATE OF AUTHENTICATION
AND REGISTRATION**

This Bond is one of the Bonds of the series designated therein issued under the provisions of the Bond Resolution and has been registered to the owner named in said Bond and recorded in the books of record maintained by the undersigned Registrar for said issue of Bonds.

_____, as Bond Registrar and
Paying Agent

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

(Please print or typewrite name, address and tax identification
or social security number of Transferee)

the within Bond and rights thereunder, and hereby irrevocably constitutes and appoints _____, attorney, to transfer the within Bond on the registration books of the Registrar, with full power of substitution in the premise.

Dated: _____, 20__.

Signature of Registered Owner

NOTICE: The signature(s) on this Assignment must correspond with the name of the Registered Owner as it appears on the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

Section 6. (a) After being executed by the President and the Secretary of the Board, in accordance with Section 3(e) hereof, the Bonds shall be delivered to the Registrar for registration and authentication. The Superintendent of Schools shall be responsible for the delivery of the Bonds and for all other ministerial acts relating to the Bonds. The Authorized Officers, or each individually, are hereby authorized to take all actions necessary to effect the delivery of the Bonds to the Purchaser inclusive of the power and authority to execute such orders, certificates, receipts and other documents as may be necessary or desirable to effect such delivery and to receive the purchase price for the Bonds.

(b) The Superintendent of Schools is directed to make and certify a transcript of the proceedings of the District precedent to the issuance of the Bonds, which transcript shall be delivered to the Purchaser.

Section 7. (a) The District is authorized to sell the Bonds to an investment banking firm, as original purchaser of the Bonds (the “**Underwriter**”), in accordance with Section 3 of this Resolution, with the assistance of the hereinafter described Financial Advisor. Delivery of the Bonds shall be made to the Underwriter as soon as practicable after the adoption of this Resolution, upon payment therefor in accordance with the terms of sale. The District is authorized to enter into a Bond Purchase Agreement (the “**Purchase Agreement**”) between the District and the Underwriter in form and substance acceptable to the Authorized Officers, or each individually. Such Authorized Officer is authorized to execute the Purchase Agreement, in form and substance acceptable to such Authorized Officer, for and on behalf of the District, such officer’s signature thereon being conclusive evidence of such official’s and the District’s approval thereof. The Underwriter shall have the right to direct the registration of the Bonds and the denominations thereof within each maturity, subject to the restrictions of this Resolution. Such Underwriter and its agents, representatives and counsel (including bond counsel) are hereby authorized to take such actions on behalf of the District as are necessary to effectuate the closing of the issuance and sale of the Bonds, including, without limitation, authorizing the release of the Bonds by the Depository at closing.

(b) The District is further authorized to place the Bonds with a private purchaser (the “**Private Purchaser**”) with the assistance of First National Capital Markets, Inc., serving as financial advisor to the

District (the “**Financial Advisor**”), and/or an investment banking firm serving as placement agent to the District (the “**Placement Agent**”), in accordance with Section 3 of this Resolution. The Private Purchaser shall have the right to direct the registration of the Bonds and the denominations thereof within each maturity, subject to the restrictions of this Resolution. The Financial Advisor and/or the Placement Agent and their respective agents, representatives and counsel (including bond counsel) are hereby authorized to take such actions on behalf of the District as are necessary to effectuate the closing of the issuance and placement of the Bonds.

(c) The District is further authorized to (i) issue the Bonds directly to a bank or other institutional lender (the “**Lender**”) to evidence or secure a loan from such Lender to the District or (ii) enter into a loan agreement with a Lender in lieu of issuing the Bonds, in accordance with Section 3 of this Resolution and subject to the other restrictions of this Resolution. Such Lender may be identified with the assistance of the Financial Advisor and/or the Placement Agent. The Lender shall have the right to direct the registration of the Bonds and the denominations thereof within each maturity, subject to the restrictions of this Resolution. The Financial Advisor and/or the Placement Agent and their respective agents, representatives and counsel (including bond counsel) are hereby authorized to take such actions on behalf of the District as are necessary to effectuate the closing of the issuance of the Bonds.

Section 8. The District hereby establishes the following funds and accounts in connection with the Bonds: (a) the 2023 Bond Fund (the “**Bond Fund**”) and (b) the 2023 Construction Fund (the “**Construction Fund**”). The foregoing funds and accounts shall be maintained by the District in accordance with the provisions of this Resolution. The District Treasurer is hereby authorized to create additional sub-accounts within the foregoing fund and accounts as are necessary and appropriate to carry out the provisions of this Resolution.

Section 9. The proceeds from the sale of the Bonds, including the interest, if any, accrued on the Bonds from their date of original issue to the date of delivery and payment thereof, shall be received by the District Treasurer. The Authorized Officers, or each individually, or the District Treasurer (including such other person authorized to act on behalf of the Treasurer) shall apply such proceeds as follows: (a) any accrued interest shall be deposited in the Bond Fund to pay interest due on the first Interest Payment Date, and (b) all remaining proceeds shall be deposited in the Construction Fund to pay (i) the costs of acquiring, constructing and improving the Project, including any capitalized interest on the Bonds, and (ii) the costs of issuing the Bonds. Costs of issuance may also be paid from other available monies of the District.

Section 10. (a) All revenues and receipts of the tax levy authorized by the Act shall be deposited in the Bond Fund as and when received. So long as the Bonds are outstanding, all amounts paid and credited to the Bond Fund shall be expended and used by the District for the sole purpose of paying (i) the principal of, premium, if any, and interest on the Bonds as and when the same become due, (ii) the usual and customary fees and expenses of the Registrar and (iii) costs of any additional projects permitted under the Act.

(b) The District Treasurer or any other Authorized Officer is authorized and directed to withdraw from the Bond Fund and forward to the Registrar sums sufficient to pay principal of and premium, if any, and interest on the Bonds as and when the same become due, and also to pay the charges made by the Registrar for acting in such capacity in the payment of the principal of and the interest on the Bonds, and the charges shall be forwarded to the Registrar over and above the amount of the principal of, premium, if any, and interest on the Bonds. If, through the lapse of time, or otherwise, the owners of the Bonds shall no longer be entitled to enforce payment of their obligations, it shall be the duty of the Registrar to return the funds to the District. All moneys deposited with the Registrar shall be deemed to be deposited in accordance with and subject to all of the provisions contained in this Resolution.

(c) Any moneys or investments remaining in the Bond Fund after the payment or the defeasance of all the bonds issued under the Act shall be transferred to the general fund of the District.

Section 11. The Board, acting for and on behalf of the District, hereby represents, warrants, covenants and agrees that it shall cause to be levied and collected annually, in addition to all other taxes, such portion of the tax levy specified in subsection (1) of the Act against all taxable property in the District as shall be necessary for the purpose of paying and sufficient to pay the principal of and interest on the Bonds as and when such principal and interest, respectively, become due according to the terms thereof. The amount of the levy for each such year shall be the amount required in order to provide the District with funds sufficient to pay in full such principal of and interest on the Bonds as and when such principal and interest, respectively, become due according to the terms of the Bonds, subject to the limitation set forth in the Act. The tax shall be levied for the number of years determined by an Authorized Officer pursuant to Section 3 hereof; provided, however, that such tax shall not be levied for more than 10 years with respect to any of the projects financed by the Bonds. All revenues and receipts of the tax levy authorized by the Act shall be deposited in the Bond Fund as and when received. The District reserves the right to issue additional bonds that are payable on parity with the Bonds and equally and ratably secured by a pledge of the limited tax described in the Act; subject to the limitation of the tax levy as set forth in the Act.

Section 12. (a) The District covenants and agrees that (i) it will comply with all applicable provisions of the Internal Revenue Code of 1986, as amended (the “Code”), including Sections 103 and 141 through 150, necessary to maintain the exclusion from gross income for federal income tax purposes of the interest on the Bonds and (ii) it will not use or permit the use of any proceeds of Bonds or any other funds of the District nor take or permit any other action, or fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of the interest on the Bonds. In addition, the District will adopt such other resolutions and take such other actions as may be necessary to comply with the Code and with all other applicable future laws, regulations, published rulings and judicial decisions, in order to ensure that the interest on the Bonds will remain excluded from federal gross income, to the extent any such actions can be taken by the District.

(b) The District covenants and agrees that (i) it will comply with all requirements of Section 148 of the Code to the extent applicable to the Bonds, (ii) it will use the proceeds of the Bonds as soon as practicable and with all reasonable dispatch for the purposes for which the Bonds are issued and (iii) it will not invest or directly or indirectly use or permit the use of any proceeds of the Bonds or any other funds of the District in any manner, or take or omit to take any action, that would cause the Bonds to be “arbitrage bonds” within the meaning of Section 148(a) of the Code.

(c) The District covenants and agrees that it will pay or provide for the payment from time to time of all amounts required to be rebated to the United States of America pursuant to Section 148(f) of the Code and any Treasury Regulations applicable to the Bonds from time to time. This covenant shall survive payment in full or defeasance of the Bonds. The District specifically covenants to pay or cause to be paid to the United States the required amounts of rebatable arbitrage at the times and in the amounts as determined by its Federal Tax Certificate, if any. Notwithstanding anything to the contrary contained herein, the Federal Tax Certificate may be amended or replaced if, in the opinion of counsel nationally recognized on the subject of municipal bonds, such amendment or replacement will not adversely affect the exclusion from gross income for federal income tax purposes of interest on the Bonds.

(d) The District covenants and agrees that (to the extent within its power or direction) it will not use any portion of the proceeds of the Bonds, including any investment income earned on such proceeds, directly or indirectly, in a manner that would cause any Bond to be a “private activity bond”.

(e) The District makes the following representations in connection with the exception for small governmental units from the arbitrage rebate requirements under Section 148(f)(4)(D) of the Code:

- (i) the District is a governmental unit under Nebraska law with general taxing powers;
- (ii) none of the Bonds is a private activity bond as defined in Section 141 of the Code;
- (iii) ninety-five percent or more of the net proceeds of the Bonds are to be used for local governmental activities of the District;

(iv) the aggregate face amount of the Bonds attributable to financing the construction of public school facilities is not less than \$2,000,000 (the “**Construction Amount**”);

(v) the aggregate face amount of all tax-exempt bonds (other than private activity bonds and certain refunding bonds) to be issued by the District during the current calendar year is not reasonably expected to exceed the sum of (i) \$5,000,000, plus (ii) the lesser of \$10,000,000 or the Construction Amount; the District understands that, for this purpose, (A) the District and all entities which issue bonds on behalf of the District are treated as one issuer; and (B) all bonds issued by an entity subordinate to the District are treated as issued by the District; and

(vi) the District (including all subordinate entities thereof) will not issue in excess of \$15,000,000 (no more than \$5,000,000 of which may be attributable to expenditures not relating to the construction of public school facilities) of tax-exempt bonds (other than “private activity bonds” and certain refunding bonds, but including any tax-exempt lease-purchase agreements) during the current calendar year without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the excludability of the interest on the Bonds from gross income for federal tax purposes will not be adversely affected thereby.

(f) The District hereby designates the Bonds as “qualified tax-exempt obligations” as defined in Section 265(b)(3) of the Code. In connection therewith, the District hereby represents that:

(i) the aggregate face amount of all tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) which will be issued by the District (and all subordinate entities thereof) during the current calendar year is not reasonably expected to exceed \$10,000,000; and

(ii) the District (including all subordinate entities thereof) will not issue an aggregate principal amount of tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) during the current calendar year, including the Bonds, in excess of \$10,000,000, without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the designation of the Bonds as “qualified tax-exempt obligations” will not be adversely affected.

Any Authorized Officer shall take such other action as may be necessary to make effective the designation in this subsection (f).

Section 13. The use and distribution of any official statement, offering circular, term sheet, request for lenders or any other offering document (including any preliminary thereof, the “**Offering Document**”) by the Underwriter or the Placement Agent in connection with the reoffering or placement of the Bonds is hereby authorized. Any Authorized Officer is authorized to approve the final Offering

Document as so supplemented, amended and completed, and the use and distribution of the final Offering Document by the Underwriter or the Placement Agent in connection with the reoffering or placement of the Bonds is hereby authorized. Any Authorized Officer is hereby authorized to execute and deliver a certificate pertaining to such Offering Document as prescribed therein, dated as of the date of payment for and delivery of the Bonds.

The District agrees to provide to the Underwriter or the Placement Agent within seven Business Days of the date of the sale of Bonds sufficient copies of the final Offering Document to enable the Underwriter or the Placement Agent to comply with the requirements of Rule 15c2-12(b)(4) of the Securities and Exchange Commission and with the requirements of Rule G-32 of the Municipal Securities Rulemaking Board, if applicable.

Section 14. The District (a) authorizes and directs the Authorized Officers, or each individually, to execute and deliver, on the date of the issuance of the Bonds, a Continuing Disclosure Undertaking (the “**Undertaking**”) in such form that satisfies the requirements of Rule 15c2-12 and is acceptable to the purchaser and bond counsel and (b) covenants that it will comply with and carry out all of the provisions of the Undertaking. The Authorized Officers, or each individually, may engage a dissemination agent to assist the District with its obligations pursuant to the Undertaking. Notwithstanding any other provisions of this Resolution, failure of the District to comply with the Undertaking will not be considered a default under this Resolution or the Bonds; however, any Bondholder or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this subparagraph and the Undertaking. For purposes of this subparagraph, “Beneficial Owner” means any person who (i) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (ii) is treated as the owner of any Bonds for federal income tax purposes.

Section 15. The District reserves the right to issue refunding bonds and provide for the investment of the proceeds thereof for purposes of providing for the payment of principal and interest on the Bonds in such manner as may be prescribed by law from time to time but specifically including the provisions of the Act and Section 10-142, Reissue Revised Statutes of Nebraska, as amended.

Section 16. The District’s obligations under this Resolution shall be fully discharged and satisfied as to the Bonds authorized and issued hereunder, and said Bonds, or portions thereof, shall no longer be deemed outstanding hereunder when payment of the principal thereof plus interest thereon to the date of maturity or redemption thereof (a) shall have been made or caused to have been made in accordance with the terms thereof and hereof, or (b) shall have been provided for by depositing in escrow with a national or state bank having trust powers in trust solely for such payment (i) sufficient money to make such payment and/or (ii) direct general obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, the United States of America, or obligations of any agency of the United States of America (herein referred to as “**Government Obligations**”), in such amount and with such maturities as to principal and interest as will insure the availability of sufficient money to make such payment, and thereupon such Bonds shall cease to draw interest from the date of their redemption or maturity and, except for the purposes of such payments, shall no longer be entitled to the benefits of this Resolution; provided that, with respect to any Bonds called or to be called for redemption prior to the stated maturity thereof, notice of redemption shall have been duly given or provided for. If money shall have been deposited in accordance with the terms hereof with the escrow agent in trust for that purpose sufficient to pay the principal of such Bonds and all interest due thereon to the due date thereof or to the date fixed for the redemption thereof, all liability of the District for such payment shall forthwith cease, determine and be completely discharged, and all such Bonds shall no longer be considered outstanding.

Section 17. Without in any way limiting the power, authority, or discretion elsewhere herein granted or delegated, the Board hereby (a) authorizes and directs each of the Authorized Officers and all other officers, employees and agents of the District to carry out, or cause to be carried out, and to perform such obligations of the District and such other actions as they, or any one of them shall consider necessary, advisable, desirable, or appropriate in connection with this Resolution and the issuance, sale, and delivery of the Bonds, including, without limitation and whenever applicable, the execution and delivery thereof and of all other related documents, instruments, certificates, and opinions; and (b) directs, authorizes, and delegates to each of the Authorized Officers the right, power, and authority to exercise such officers' own independent judgment and absolute discretion in determining and finalizing the terms, provisions, form and contents of each of the foregoing. The execution and delivery by any Authorized Officer or by any other officer, officers, agent, or agents of the District of any such documents, instruments, certifications, and opinions, or the doing by them of any act in connection with any of the matters which are the subject of this Resolution, shall constitute conclusive evidence of both the District's and their approval of all changes, modifications, amendments, revisions, and alterations made therein, and shall conclusively establish their absolute, unconditional, and irrevocable authority with respect thereto from the District and the authorization, approval, and ratification by the District of the documents, instruments, certifications, and opinions so executed and the action so taken.

Section 18. Moneys in each of the funds and accounts created and established by this Resolution shall be deposited, invested and secured in accordance with the laws of the State of Nebraska. Moneys held in such funds and accounts may be invested by the District or at its direction in such amounts and maturing at such times as shall reasonably provide for moneys to be available when required in the accounts or funds; provided, however, that no such investment shall be made for a period extending longer than to the date when the moneys invested may be needed for the purpose for which such fund or account was created; and provided further that such investments shall be subject to the covenants and provisions of Section 12 hereof. All interest on any authorized investment held in any fund or account shall accrue to and become a part of such fund or account.

Section 19. If any one or more of the provisions of this Resolution should be determined by a court of competent jurisdiction to be contrary to law, then such provisions shall be deemed severable from the remaining provisions of this Resolution and the invalidity thereof shall in no way affect the validity of the other provisions of this Resolution or of the Bonds and the owners of the Bonds shall retain all the rights and benefits accorded to them under this Resolution and under any applicable provisions of law.

If any provision of this Resolution shall be held or deemed to be or shall, in fact, be inoperative or unenforceable or invalid in any particular case in any jurisdiction or jurisdictions, or in all cases because it conflicts with any constitution or statute or rule of public policy, or for any other reason, such circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable or invalid in any other case or circumstances, or of rendering any other provision or provisions herein contained inoperative or unenforceable or invalid to any extent whatever.

Section 20. The District hereby adopts the Post-Issuance Tax Compliance Procedures attached to this Resolution as Exhibit B to ensure that all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt status of the Bonds are met. The District reserves the right to use its discretion as necessary and appropriate to make exceptions or request additional provisions as it may determine. The District also reserves the right to change these policies and procedures from time to time, without notice.

Section 21. The District hereby adopts the Disclosure Policies and Procedures attached to this Resolution as Exhibit C to ensure that the District satisfies the requirements of Rule 15c2-12 and the Undertaking. The District reserves the right to use its discretion as necessary and appropriate to make

exceptions or request additional provisions as it may determine. The District also reserves the right to change such policies and procedures from time to time without notice.

Section 22. The District may initially finance all or a portion of the costs of the Project with legally available funds of the District (the “**Prior Capital Expenditures**”), in an amount not exceeding the amount authorized under Section 3(a) of this Resolution. If the District does finance all or a portion of the Project with legally available funds of the District, the District reasonably expects that such Prior Capital Expenditures would be repaid from proceeds of the Bonds. In accordance with the provisions of this Resolution and Treasury Regulations, Section 1.150-2, promulgated under the Code, and solely for such purposes, the District hereby declares its official intent to reimburse any Prior Capital Expenditures out of the proceeds of the Bonds. All of the Prior Capital Expenditures covered by this declaration of official intent will be incurred during the period commencing 60 days prior to the date of this Resolution and ending no later than the later of (a) the date that is 18 months after the date on which it makes such Prior Capital Expenditures, or (ii) the date that is 18 months after the date on which the Project financed with such Prior Capital Expenditures is placed in service, but in any event no later than 3 years after the original date of such Prior Capital Expenditures, or (iii) such other date that is permitted by law.

Section 23. This Resolution shall take effect and be in force from and after its passage as provided by law.

Section 24. To the extent any portion of any and all prior resolutions of the District with respect to the Bonds is in conflict with the provisions of this Resolution, to the extent of such conflicts, the same are hereby repealed.

DATED November 13, 2023.

President, Board of Education

Attest:

Secretary, Board of Education

EXHIBIT A

Itemized Estimate

The projects at Cozad Community Schools that are eligible to be financed with the proceeds of the Bonds will include all or portions of the following, to the extent permitted under the Act (this list of project and estimated costs may be amended from time to time at the discretion of the District) (excludes financing costs):

Cozad Elementary School

Renovations to Move Administration Immediately Adjacent to Main Entrance (Safety/Security)	\$ 1,248,748.00
Restroom Renovations (ADA)	\$ 308,275.00
Security / Surveillance Cameras (Safety/Security)	\$ 101,750.00

Cozad High School

Renovations to Move Administration Immediately Adjacent to East Entrance (Safety/Security)	\$ 1,984,483.00
Restroom Renovations (ADA)	\$ 767,553.00
Install Fire Sprinklers (Life Safety)	\$ 403,437.00
Install Security / Surveillance Cameras (Safety/Security)	<u>\$ 101,750.00</u>

Total \$ 4,915,996.00

EXHIBIT B

POST-ISSUANCE TAX COMPLIANCE PROCEDURES

General

In connection with the issuance of the Limited Tax Obligation School Bonds, Series 2023 (the “**Bonds**”), Dawson County School District 0011 (Cozad Community Schools) in the State of Nebraska (the “**District**”) will execute a tax compliance certificate (the “**Tax Certificate**”) that describes the requirements and provisions of the Internal Revenue Code of 1986, as amended that must be followed in order to maintain the tax-exempt status of interest on such bonds. In addition, the Tax Certificate will contain the reasonable expectations of the District at the time of issuance of the Bonds with respect to the use of the gross proceeds of such bonds and the assets to be financed or refinanced with the proceeds thereof. These Procedures supplement and support the covenants and representations made by the District in the Tax Certificate related to specific issues of tax-exempt obligations. In order to comply with the covenants and representations set forth in the Bond documents and in the Tax Certificate, the District tracks and monitors the actual use of the proceeds of the Bonds, the investment and expenditure of the Bond proceeds and the assets financed or refinanced with the proceeds of such bonds over their life.

Designation of Responsible Person

The District’s Superintendent of Schools (the “**Superintendent**”) shall maintain an inventory of Bonds and assets financed which contains the pertinent data to satisfy the District’s monitoring responsibilities. Any transfer, sale or other disposition of bond-financed assets must be reviewed and approved by the Superintendent.

Post-Issuance Compliance Requirements

External Advisors/Documentation

The District shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the Bonds issuance process to identify requirements and to establish procedures necessary or appropriate so that the Bonds will continue to qualify for tax-exempt status. Those requirements and procedures shall be documented in the Tax Certificate and/or other documents finalized at or before issuance of the Bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the Bonds.

The District also shall consult with bond counsel and other legal counsel and advisors, as needed, following the issuance of the Bonds to ensure that all applicable post-issuance requirements in fact are met. This shall include, without limitation, consultation in connection with future contracts with respect to the use of Bond-financed or refinanced assets.

The District shall train and employ or otherwise engage expert advisors (a “**Rebate Analyst**”) to assist in the calculation of arbitrage rebate payable in respect of the investment of Bonds proceeds, unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Bonds.

Unless otherwise provided by the resolution or other authorizing documents relating to the Bonds, unexpended Bond proceeds shall be held in a segregated account by a trustee, and the investment of Bond

proceeds shall be managed by the District. The District shall prepare (or cause the trustee to prepare) regular, periodic statements regarding the investments and transactions involving Bond proceeds.

Arbitrage Rebate and Yield

Unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Bonds, the District shall be responsible for:

- engaging the services of a Rebate Analyst and, prior to each rebate calculation date, causing the trustee or other account holder to deliver periodic statements concerning the investment of Bond proceeds to the Rebate Analyst;
- providing to the Rebate Analyst additional documents and information reasonably requested by the Rebate Analyst;
- monitoring efforts of the Rebate Analyst;
- assuring payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Bonds, and no later than 60 days after the last Bond is redeemed;
- during the construction period of each capital project financed in whole or in part by the Bonds, monitoring the investment and expenditure of Bond proceeds and consulting with the Rebate Analyst to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of the Bonds; and
- retaining copies of all arbitrage reports and account statements as described below under “Record Keeping Requirements”.

The District, in the Tax Certificate and/or other documents finalized at or before the issuance of the Bonds, has agreed to undertake the tasks listed above (unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to an issue of the Bonds).

Use of Bond Proceeds and Bond-Financed or Refinanced Assets:

The District shall be responsible for:

- monitoring the use of Bond proceeds and the use of Bond-financed or refinanced assets (*e.g.*, facilities, furnishings or equipment) throughout the term of the Bonds to ensure compliance with covenants and restrictions set forth in the Tax Certificate;
- maintaining records identifying the assets or portion of assets that are financed or refinanced with proceeds of the bonds, including a final allocation of Bond proceeds as described below under “Record Keeping Requirements”;
- consulting with bond counsel and other legal counsel and advisers in the review of any contracts or arrangements involving use of Bond-financed or refinanced assets to ensure compliance with all covenants and restrictions set forth in the Tax Certificate;
- maintaining records for any contracts or arrangements involving the use of Bond-financed or refinanced assets as described below under “Record Keeping Requirements”;

- conferring at least annually with personnel responsible for Bond-financed or refinanced assets to identify and discuss any existing or planned use of Bond-financed or refinanced assets, to ensure that those uses are consistent with all covenants and restrictions set forth in the Tax Certificate; and
- to the extent that the District discovers that any applicable tax restrictions regarding use of Bond proceeds and bond-financed or refinanced assets will or may be violated, consulting promptly with Bond counsel and other legal counsel and advisers to determine a course of action to remediate all nonqualified bonds, if such counsel advises that a remedial action is necessary.

The District, in the Tax Certificate and/or other documents finalized at or before the issuance of the Bonds, has agreed to undertake the tasks listed above.

All relevant records and contracts shall be maintained as described below.

Record Keeping Requirements

The District shall be responsible for maintaining the following documents for the term of the Bonds (including refunding bonds, if any) plus at least three years:

- a copy of the Bond closing transcript(s) and other relevant documentation delivered to the District at or in connection with closing of the issue of the Bonds, including any elections made by the District in connection therewith;
- a copy of all material documents relating to capital expenditures financed or refinanced by Bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, draw requests for Bond proceeds and evidence as to the amount and date for each draw-down of Bond proceeds, as well as documents relating to costs paid or reimbursed with Bond proceeds and records identifying the assets or portion of assets that are financed or refinanced with Bond proceeds, including a final allocation of Bond proceeds;
- a copy of all contracts and arrangements involving the use of Bond-financed or refinanced assets;
- copies of all trustee statements and reports, including arbitrage reports, prepared with respect to the Bonds; and
- a copy of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements, in connection with any investment agreements, and copies of all bidding documents, if any.

EXHIBIT C

DISCLOSURE POLICIES AND PROCEDURES

Purpose of Disclosure Policies and Procedures

The issuance and sale of certain municipal bonds, notes, certificates of participation or other obligations (collectively, “**Obligations**”) are subject to certain federal and state securities laws, including Rule 15c2-12 (the “**Rule**”) promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”). The Rule requires that an underwriter, prior to purchasing or selling an issue of Obligations in a principal amount over \$1,000,000, obtain a written agreement from the issuer of such Obligations to provide certain financial information or operating data on an annual basis and notices of the occurrence of certain enumerated events with the Municipal Securities Rulemaking Board (“**MSRB**”) using the MSRB’s Electronic Municipal Market Access system (“**EMMA**”).

Dawson County School District 0011 (Cozad Community Schools) in the State of Nebraska (the “**District**”) has previously issued or may in the future issue Obligations subject to the Rule, and in connection with such issuances the District has entered and/or will enter into one or more Continuing Disclosure Certificates or Continuing Disclosure Undertakings (collectively, the “**Undertakings**”) in accordance with the Rule. Pursuant to such Undertakings, the District has covenanted or will covenant to comply with the Rule by timely making the required filings. These Policies and Procedures are intended to assure that all filings required under the Rule are made timely and completely and meet all requirements of the Rule.

Designation of District Representative; Maintenance of List and Files

The “**District Representative**” for the District shall be the Superintendent of Schools of the District and any alternate or assistant as such Superintendent shall appoint. The District Representative is directed to employ the policies and procedures described herein. The District Representative shall be knowledgeable and familiar with the provisions of each Undertaking as to the type, format and content of the financial information or operating data to be included in each Annual Report required to be made thereunder, the instances in which notice of the occurrence of certain events must be given, and the timing requirements for the filing thereof. The District and the District Representative recognize and acknowledge that the terms, requirements and filing deadlines may vary by Undertaking.

The District Representative shall maintain a current list for each fiscal year identifying each issue of Obligations of the District outstanding during such fiscal year setting forth the name, original principal amount, date of issuance and CUSIP numbers for each such issue and the dates by which the Annual Reports are required to be submitted to the MSRB using EMMA, such list to be accompanied by copies of the related Undertakings.

Dissemination Agents

The District and the District Representative may utilize the services of a financial institution or other provider to act as dissemination agent (each, a “**Dissemination Agent**”) in filing the disclosures and notices described herein and performing the duties of the Dissemination Agent in accordance with the terms of the applicable Undertaking. The Dissemination Agent shall review and be familiar with the contents and filing requirements of the particular Undertaking and with the procedures for making the filings required under such Undertaking with the MSRB using the EMMA system. The District Representative shall coordinate the preparation and submission of the required information with such

Dissemination Agent to ensure full compliance with the requirements of the Rule and the applicable Undertakings.

Annual Financial Filings

The District Representative will review the Undertaking related to each outstanding issue of Obligations to determine the financial information required to be included in the Annual Report (i.e., the District's audited financial statements and certain other financial information or operating data with respect to the District, if applicable (the "**Annual Report**")) required to be filed annually with the MSRB using the EMMA system, and the deadline by which such information must be filed. Unless required otherwise by an Undertaking and as permitted by EMMA filing procedures, the District Representative may file identical Annual Reports with respect to each issue of the District's Obligations. The District Representative shall be knowledgeable and familiar with the specific requirements for the filing of a Notice of Failure to File the Annual Report by the date(s) required under the terms of each Undertaking, if applicable.

The District Representative shall timely initiate the process of preparing the financial information or operating data required to be submitted under each Undertaking as part of the Annual Report. The District Representative shall assemble the information as soon as it becomes available and determine the scope of additional information to be required and also contact the auditors to establish a schedule for completion and submission for the Audited Financial Statements.

The District Representative will timely file the Annual Report, or will cause the Dissemination Agent to file the Annual Report, with the MSRB using the EMMA system. If the Audited Financial Statements are not then available, unaudited financial information may be filed with the MSRB using EMMA and the Audited Financial Statements shall be filed within 10 business days of their receipt and acceptance.

Listed Event Filings

The District Representative will review the Undertaking related to each outstanding issue of Obligations for the listed events which, upon the occurrence thereof, require prompt notices to be filed with the MSRB using the EMMA system. The District Representative will monitor the Obligations and the District's operations for occurrences of any such events and will actively evaluate whether an event may be a listed event as set forth in the District's outstanding Undertakings. After obtaining actual knowledge of such an event, the District Representative will promptly contact the District's bond counsel and the Dissemination Agent, if any, to determine whether the District must file notice of the event with the MSRB under one or more of its Undertakings. Upon a determination that the District must file such notice, the District Representative will file the appropriate notice, or will cause the Dissemination Agent to file such notice, with the MSRB using the EMMA system within ten (10) business days after the occurrence of the listed event or as the District's bond counsel may otherwise direct.

Reports of District Representative; Record Retention

The District Representative shall provide to the School Board of the District, any Dissemination Agent and the underwriter of each issue of Obligations confirmation from EMMA received upon the filing of each Annual Report and any other filings made with the MSRB using the EMMA system promptly upon receipt of each such confirmation.

The District Representative shall maintain records with respect to the filings with the MSRB using EMMA, including, but not limited to, EMMA posting receipts showing the dates and nature or contents of all filings for each issue of Obligations outstanding during each fiscal year. Such records shall be kept for at least 5 years after the respective issue of Obligations is no longer outstanding.

Familiarity with EMMA Submission Process

The District Representative shall register with EMMA and review the on-line process of filing with EMMA located at www.emma.msrb.org in order to submit the required information. The MSRB market Information Department can also be contacted at 703.797.6668. A tutorial is available at the website and a practice submission is available as well. The District Representative also shall enroll the District in EMMA's reminder system to ensure timely performance of its responsibilities and obligations.

Notwithstanding the foregoing, if the District has retained a Dissemination Agent to assist with making the filings required by the District's Undertakings and to remind the District of its filing deadlines, the District Representative need not register with EMMA or enroll in EMMA's reminder system.

Training

To ensure adequate resources to comply with the Rule, the District Representative shall develop a training process aimed at providing additional assistance in preparing required information. The training process shall be conducted at least annually and shall encompass a review of the EMMA submission process and an understanding of the timing requirements necessary for full compliance. The retention by the District of a Dissemination Agent to assist it with compliance under its Undertakings and the Rule may be deemed part of such training process.

Review of Offering Document in Connection with Primary Offerings

In connection with a new issue of Obligations, the District Representative, together with such District officials as the District Representative deems appropriate, shall promptly review upon receipt the offering document by which such Obligations shall be offered and sold. For any issue of Obligations subject to the Rule, prior to the distribution of the related offering document the District shall deem the information concerning the District in such offering document as accurate and complete in all material respects (except for such information as permitted to be omitted by the Rule) as of the date of such offering document. The District shall confirm prior to the final pricing of the Obligations that the information concerning the District in the offering document does not contain an untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading.

16. **DISCUSS, CONSIDER AND TAKE ACTION ON THE APPROVAL OF THE COZAD COMMUNITY SCHOOLS BOARD OF EDUCATION RESPONSE LETTER TO NEBRASKA DEPARTMENT OF EDUCATION IN COMPLIANCE OF THE AUDIT**

To the Board of Education
Cozad Community Schools - District #11
Dawson County, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, the aggregate remaining fund information, and the fiduciary funds of Cozad Community Schools - District #11 for the year ended August 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 12, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Cozad Community Schools - District #11 are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended August 31, 2023. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was depreciation of capital assets.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

SHAREHOLDERS:

Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans

1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Seven audit adjustments increased the net position of the School District's governmental funds by \$345,249. Two audit adjustments had no effect on the net position of the School District's proprietary funds. The following material misstatement detected as a result of audit procedures was corrected by management:

1. County treasurer cash and property taxes were decreased \$6,262 in the General Fund and \$6,306 in the Building Fund, respectively, and increased \$356,554 in the Bond Fund.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 1, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all of the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In connection with our audit of the financial statements of Cozad Community Schools - District #11 as of August 31, 2023, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations.

1. At August 31, 2023, bank balances for the Foundation exceeded FDIC coverage by \$10,171 at Homestead Bank and by \$6,148 at Waypoint Bank. We recommend requesting assignment of collateral to fully collateralize all bank deposits.

Other Matters

We were engaged to report on the nonmajor governmental fund combining statements, Activity Fund statement of receipts, disbursements, and fund balance and the schedule of expenditures of federal awards, which accompany the financial statements but are not required supplementary information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the management's discussion and analysis and budgetary comparison schedules, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Education and administration of Cozad Community Schools - District #11 and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, PC.

Grand Island, Nebraska
November 1, 2023

17. DISCUSS, CONSIDER AND TAKE ACTION ON THE RESIGNATION OF CERTIFIED TEACHERS

Tracy Lindstedt- Kindergarten

Denise Clodfelter- Elementary TLC

Stacy Hickenbottom- Middle School Resource

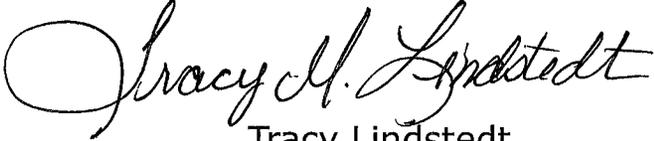
October 24, 2023

Cozad Board of Education
c/o Cozad Community Schools
420 E. 14th Street
Cozad, NE 69130

Dear Members of the Board of Education:

I hereby resign my employment at Cozad Community Schools,
effective immediately.

Sincerely,

 10.26.2023
Tracy Lindstedt

October 24, 2023

Dear Mr. Ford, I am writing to inform you that I have decided to resign from my position as TLC Teacher at Cozad Elementary. My last day of work will be the end of my current contract. I want to take this opportunity to thank you and the entire team for the valuable experience and support provided during my time as a TLC teacher. I feel that it is time for a change. I would be interested in a position as a regular education teacher at Cozad Schools when my current contract ends.

Thank you,
Denise Clodfelter

Cozad Board of Education
Cozad Community Schools

November 6, 2023

Dear Members of the Cozad Community Schools School Board,

I am writing to inform you that I will be retiring from my position as Special Education teacher at Cozad Middle School at the end of the 2023-2024 contract year. It has been a privilege to be a part of this school system for the past 35 years.

I will sincerely miss my colleagues, this position, and the school community. This is more of a family environment, and I will miss all the support and warmth I have felt over the past years. Thank you for all that you have done to make this happen. I truly feel blessed to have worked in this school system and especially at the middle school.

If there is anything I can do to facilitate a smooth transition for my replacement, please do not hesitate to reach out.

Sincerely,

A handwritten signature in cursive script that reads "Stacy Hickenbottom". The signature is written in black ink and is positioned above the printed name.

Stacy Hickenbottom

18. DISCUSS, CONSIDER AND TAKE ACTION ON THE FACILITY USE APPLICATION

Cozad Community Schools Usage Application and Agreement

Pursuant to Cozad Community Schools (“District”) board policy, the district permits patrons to use certain district facilities on an individual, non-commercial basis upon only one application and upon signing a release, waiver, and agreement. These facilities include: track (collectively, the “facilities”). All other facility uses must be approved pursuant to the District’s facility use policies and practices.

Rules and Regulations: By signing this Agreement, you acknowledge that the District may establish rules and regulations governing the conduct of guests using the facilities, and you agree to follow them. These include but are not limited to hours of availability, limitations on use of amenities and/or equipment, and limitation of access upon no notice to the Applicant.

Services and Access: The District agrees to provide you with use of the facilities and equipment available in the facilities. The District reserves the right to add or delete services, amenities, and hours.

Superior Interest in Usage. The primary use of the facilities is for District students and programs. The District reserves the right to close the facilities, in whole or any part, to outside use at any time and without notice to Applicant when, in the judgment of the District, it will benefit the students and programs of the District.

Compliance with Laws: In performing under this Agreement, all applicable governmental laws, regulations, orders, and other rules of duly-constituted authority will be followed and complied with in all respects by both parties. The Applicant understands this may limit access to the facilities with no notice provided to the Applicant.

Video Monitoring and Other Security Measures. The District uses security measures such as video cameras on its property and makes recordings as part of its security processes. Video cameras may be used in locations deemed appropriate by the District. The Applicant consents to these security measures.

RELEASE, WAIVER AND INDEMNIFICATION OF CLAIMS FOR USE OF THE FACILITIES

I, the undersigned, have read this release and understand all its terms. I execute it voluntarily and with full knowledge of its significance. I UNDERSTAND THAT IT CONTAINS A RELEASE OF LIABILITY AND AN INDEMNIFICATION.

Declaration. I do hereby declare myself to be physically sound and suffering from no condition, impairment, or other illness that would prevent my safe participation or use of the facilities and equipment. I do further hereby acknowledge that I must obtain a Physician's approval for my participation in activities at the facilities, including the use of equipment. I acknowledge that I have either had a physical examination and have been given my Physician's permission to participate, OR that I have decided to utilize the facilities without the approval of a Physician and do hereby assume all responsibilities.

Acknowledgment of Risks. I understand and agree that fitness activities, equipment, and amenities available at the facilities may be strenuous and/or hazardous and I should contact a healthcare professional or doctor before beginning any activities. **I am voluntarily participating in these activities and using the facilities and equipment with full knowledge of the dangers involved.** I understand the risks associated with weight lifting and other available exercise amenities in the facilities, including cardiovascular and other fitness activities, and that those risks include, but are not limited to, the possibility of muscle strain, broken bones, back injury or head injury, which may be severe in nature and which could result in paralysis or even death. **I hereby agree to expressly and voluntarily assume and accept any and all risks of injury or death related to these activities.**

Release, Waiver and Indemnification. In consideration of permission granted by the District to use the District's facilities, and in the addition to any payment of any fees or charges, I do hereby waive, release and forever discharge the District, its board of education, officers, agents and employees from all actions, causes of action, damages, claims or demands that we, our heirs, executors, administrators, or assigns may have against the District and the parties named above for all personal injuries or loss of property which I incur by using the facilities and equipment or that otherwise result from my participation in any activities, whether such injuries are caused by my negligence or the negligence of the District or any of its employees, representatives, or volunteers. I agree to indemnify the District, its board of education, officers, agents, and employees and to pay for any costs, attorney fees, or awards that may result from resisting any complaint or lawsuit which I may bring against the above-named parties for any injury or loss I claim to have suffered.

Responsibility for Supervision. I understand that the facilities will be available to me only during hours designated by the administration, and that I am responsible for my own use of facilities and equipment at all times. I will inspect the

facilities and equipment upon each visit before using any equipment. The District provides no training, supervision, or assistance.

Compliance with Rules. I agree to abide by all District rules, regulations, and policies now in force or that may be adopted in the future, and all directives given to me pertaining to the use of the fitness center. THIS DOCUMENT CONTAINS A RELEASE, A WAIVER AND AN INDEMNIFICATION. READ IT CAREFULLY BEFORE SIGNING IT.

Cozad Community Schools Facility Use Application

Applicant Name ("Applicant"): _____

Organization Name ("Organization"), if applicable: _____

Applicant's Position within Organization: _____

Address: _____

Phone Number: _____

Email: _____

Description of Requested Use:

Is your organization a registered 501(c)(3) or other nonprofit? Yes No

Date of Requested Use: _____

Time of Requested Use: _____ to _____

Facility/Room Request, if preferred:

Expected Number of Attendees: _____

Check any of the following needs which apply to your request. Note that the district may deem additional services necessary and may require the Applicant/Organization to pay for such services as a condition of use:

- Custodial (set up, tear down, sanitation)
- Kitchen/Kitchen Staff (cooking, food service, clean up)
- Technology Assistance (sound, lighting, presentation)

Liability Insurance, check applicable:

- I/we have coverage of \$5 million per occurrence.
- I/we have other coverage:

- I/we have no insurance coverage

Terms and Conditions of Use:

1. All users must comply with the school board's facility use and other policies, rules, and regulations. A copy of the board's facility use policy is available upon request.
2. The facilities are closed from 10 PM to 7 AM and may not be used during those hours.
3. The user(s) named above and the individual(s) signing on behalf of the User agree to defend, indemnify, and hold harmless the school district, its employees, and agents for any expense, cost, loss, damage, claim, judgment or claims bill incurred or rendered against same, including attorneys' fees and investigation expenses (pre-suit, suit, trial, appeal, and post appeal proceedings) on account of any intentional or negligent acts or omissions of the user or its employees, agents or servants, or any intentional or negligent

acts or omissions of the district or its employees, agents, or servants arising out of the use of any facility under this agreement.

4. All non-governmental users may be required to provide a certificate of insurance and/or name the district as an additional insured, on a primary and non-contributory basis, and provide documentation evidencing general liability coverage under an occurrence basis policy, with minimum limits of \$5,000,000.00 per occurrence, combined single limit covering bodily injury, property damage, personal injury, premises, operations, products, completed operations, independent contractors, and contractual liability. These coverage limits may be achieved through a combination of underlying policies and umbrella/excess policies if preferred. There shall be no exclusions for contracted liability. All governmental users shall provide evidence of insurance or self-insurance to the limits set forth in NEB. REV. STAT. § 13-926.

5. All users are subject to the fee schedule established by the school board, and all Applicants, by signing below, verify that they have authority to sign this application on behalf of the listed Organization, and all individuals and agents of organizations certify that they have financial means and authorization to pay for the required fees and deposits, if any.

Fee Schedule:

High School Gym or Auditorium: Daily fee of \$100.00

Elementary Gym: Daily fee of \$70.00 **Kitchen:** Daily fee of \$50.00

Commons/Multi-Purpose Rooms: Daily fee of \$50.00

Library: Daily fee of \$50.00

Classroom: Daily fee of \$25.00

Track/Football Field: Daily fee of \$300.00

Custodial, Kitchen, and Equipment Technician Services: \$25.00 per hour

Student Technician Services: current minimum wage rate per hour

Any changes to these fees must be approved by the Board of Education. The Superintendent or designee reserves the right to make exceptions to the above rates if it is deemed as in the interest of advancing the district towards its mission and goals. All minimum fees are to be paid in advance. Any additional charges, such as custodial, kitchen, or technician services will be billed to the group/organization by the District. The contract information listed on the application may be used to communicate with the group in regards to payment of any outstanding fees. Applicant's

Signature: _____ Date: _____

DISTRICT EMPLOYEE APPLICATION

Applicant Name- _____

Date of facility use _____

Insurance

_____ Insurance coverage by district insurance provider

www.kandkinsurance.com

www.sadlersports.com

If a district employee was required to provide insurance coverage, what would be the rate/cost? Use the links above for a cost estimate.

Additional Services Requested/Required

_____ Custodial _____ Kitchen _____ Technology _____ None

Notified on: _____

Admission Fees _____ Yes/No _____ Parking Fees Yes/No

Notes/Items for consideration: _____

Fees & Examples of why employees could have fees waived

-Only Cozad students are participating

-Facility use application supports district organizations(ex. youth track camp supports MS/HS teams)

-Facility use application does not charge fees to its participants to maximize student participation

-Facility use application has been deemed as advancing the district towards its mission and goals

_____ Fees will follow the fee schedule

_____ Fees will be waived

FOR DISTRICT OFFICE USE ONLY

Application

_____ Denied _____ Approved, subject to the following:

Insurance

_____ User has provided sufficient proof of insurance.

_____ User must obtain proof of insurance and list district as additional insured.

_____ Insurance requirements are covered by the district.

Additional Services Requested/Required

_____ Custodial _____ Kitchen _____ Technology _____ None Notified on: _____

Admission fees _____ Allowed _____ Not Allowed _____ May charge parking

Notes: _____

District Representative: _____ **Date:** _____

Deposit fees paid: _____ by _____ Confirmed by (initials): _____

Services billed by (initials): _____

19. **DISCUSS, CONSIDER AND TAKE ACTION OF REVISED POLICIES 3003.1, 3004.1 AND 3036**

19.1. **3003.1 Bidding for Construction, Remodeling, Repair or Related Projects Financed with Federal Funds**

KSB recommended update

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: 4/16/2018

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: _____

19.2. **3004.1- Fiscal Management for Purchasing and Procurement Using Federal Funds**

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: _____

3004.1
Fiscal Management for Purchasing and Procurement Using Federal Funds

I. Applicability of Policy

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

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

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

II. Procurement System

The District maintains the following purchasing procedures.

A. Responsibility for Purchasing

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

B. Methods of Purchasing

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

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

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

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

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

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

3. Purchases Over \$250,000

a) Sealed Bids (Formal Advertising)

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

b) Contract/Price Analysis

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

4. Noncompetitive Proposals (Sole Sourcing)

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
 - 1) The item is available only from a single source;
 - 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - 3) The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
 - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

5. Competitive Proposals.

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

- 1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - 2) Proposals must be solicited from an adequate number of qualified sources; and
 - 3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
- b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.
- c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

C. Use of Purchase (Debit & Credit) Cards

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

D. Federal Procurement System Standards

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

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

E. Debarment and Suspension

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

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

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

F. Settlements of Issues Arising Out of Procurements

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

III. Conflict of Interest and Code of Conduct

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

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

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

C. Favors and Gifts

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

D. Enforcement

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

IV. Property Management Systems

A. Property Classifications

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

2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.
3. Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
 - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
 - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

B. Inventory Procedure

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

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

C. Inventory Records

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

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

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

D. Physical Inventory

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

E. Maintenance

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

F. Lost or Stolen Items

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

G. Use of Equipment

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

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

H. Disposal of Equipment

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

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

I. Equipment and Capital Expenditures

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

J. Depreciation

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

V. Financial Management

A. Identification

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

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

E. Budget Control

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

F. Payment Methods

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

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

G. Allowability of Costs

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

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

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

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

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

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

I. Cost Sharing or Matching

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

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

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

J. Documentation of Personnel Expenses

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

VI. Written Compensation Policies

A. Time and Effort Standards

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

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

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

B. Time and Effort Procedures

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

C. Fringe Benefits

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

D. Leave

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

E. Unexpected or Extraordinary Circumstances

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

F. Documentation for Personnel Expenses

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

VII. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

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

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

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

C. Record Keeping

1. Record Retention

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.
- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records

Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

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

2. Maintenance of Procurement Records

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

D. Privacy

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

Adopted on: 4/16/2018

Revised on: 11/13/2023

Reviewed on: _____

19.3. **3036- Purchasing (Credit) Card Program**

KSB recommended revision

3036

Purchasing (Credit) Card Program

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

Authorized Purchases. Authorized users have standing authority to use the purchasing card to charge actual, necessary, and reasonable travel expenses (including travel, supplies and registrations). Otherwise, the purchasing card may only be used to purchase goods and services approved by the board or the superintendent or designee.

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: Superintendent of Schools, Building Administrators, Activities Director, Technology Director and Business Manager. The board may take action at any meeting to authorize additional users or to revoke or suspend user privileges. Such action shall be recorded in the minutes. The school may also maintain a purchasing card in the name of the school district. School district employees may purchase school related goods and services with the school district credit card only with authorization from the superintendent.

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

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

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

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

Adopted on: 6/18/2018

Revised on: 11/13/2023

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: [redacted]. 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 [redacted] ~~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: _____

20. **DISCUSS, CONSIDER AND TAKE ACTION ON ADOPTING BOARD POLICY 6038: ARTIFICIAL INTELLIGENCE**

KSB Policy Recommendation

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: 11/13/2023

Revised on: _____

Reviewed on: _____

21. **SUPERINTENDENT EVALUATION**

Board members were provided with an evaluation tool after the October regular board meeting to complete their individual evaluation of the Superintendent. These individual evaluations were compiled for the final evaluation to be presented to the Superintendent. The Superintendent job description was attached for guidance during the evaluation process.

22. **PUBLIC COMMENTS (NON-AGENDA SPECIFIC)**

The Board of Education invites you to offer comments during the public comments portion of the non-agenda item. This is the portion of the meeting when members of the public may speak to the board about matters not on the agenda.

We have _____ speakers who have signed up to speak. We will allow ____ minutes per speaker for a total of _____ minutes.

During the public comment portion of this meeting, those who have signed up need to be allowed to speak without interruption for the time allotted by the Board. We understand that people may have strong feelings about the issues they come to speak about. We ask that you respect the opinions of all who speak and that you refrain from applause, conduct that interferes with the Board meeting, or other outbursts during the presentations. Offensive language, vulgar personal attacks, or hostile conduct will not be tolerated. If the Board President determines any statement or comment constitutes offensive language, a vulgar personal attack, or hostile conduct, then the Board President will rule the person out of order, and the person forfeits any remaining time. You should be further advised that there is no legal protection for any comments that are made, including slanderous comments. Each person should choose their words carefully.

The Board is not obligated to respond to public comments or questions because such dialogue could violate the Open Meetings Act.

As a reminder, under the Open Meetings Act, the Board of Education is legally obligated to require any member of the public desiring to address the Board to identify himself or herself, including an address and the name of any organization you may represent. As a result, please state and spell your first and last name, state your current address, and let us know if you are here representing any particular organization before you begin your public comment.

It is now _____ p.m. Our first speaker _____

23. **AGENDA SETTING AND FUTURE MEETINGS**

Monday, December 18, 2023- Regular Board of Education Meeting 7pm

24. **ADJOURNMENT**

* **Closed Session:** If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

****Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the board. Please arrive at the beginning of the meeting.

*****Action Item:** The board reserves the right to take action on any item on the board agenda.