

Board of Education Regular Meeting
Monday, April 14, 2025 7:30 PM
Conference Room at the Southern Valley
Schools Junior/Senior High School Building,
Oxford, Nebraska
43739 Hwy 89
Oxford, NE 68967

1. OPENING THE MEETING
 - 1.1. Call Meeting to Order
 - 1.2. Nebraska Open Meetings Law - Posted on the wall
 - 1.3. Publication of Meeting-notice was provided according to board policy #2008.
 - 1.4. Board Member Roll Call
 - 1.4.1. Excused Absence
 - 1.4.2. Unexcused Absence
 - 1.4.3. Motion to approve absence of _____
2. PLEDGE OF ALLEGIANCE
3. APPROVAL OF AGENDA
4. CELEBRATION OF EXCELLENCE
5. PUBLIC COMMENT - agenda item specific - Southern Valley Schools Policy 2009
(President will read an opening statement)
6. INFORMATIONAL ITEMS
 - 6.1. PK-6 Principal's Report
 - 6.2. 7-12 Principal/AD Report
 - 6.3. Superintendent's Report
7. BOARD COMMITTEE REPORTS

8. CONSENT AGENDA

8.1. Approval of Prior Minutes

8.2. Approval of Claims

8.2.1. General Fund Checks for Approval

8.2.2. Nutrition Fund Checks for Approval

8.2.3. Activity Fund Checks for Approval

8.2.4. Building Fund Checks for Approval

8.2.5. Bond Fund Checks for Approval

8.2.6. QCPUF Checks for Approval

8.3. Financial/Expenditure Reports

8.4. Certificated/Classified Hires/Reassignments/Resignations

8.5. Adopt Board Policy

9. BOARD POLICY

9.1. Policy Review/First Reading

9.2. Policy Review per State Statute

9.3. Policy Updates from Legislative Session/NDE

10. ACTION ITEMS

11. FUTURE AGENDA ITEMS

12. MOTION TO ADJOURN

Celebrating Excellence, April 2025 Board Meeting.

FCCLA National Qualifiers July 5-9, 2025 in Orlando, FL

Parliamentary Pro Team (Maddie Schoen, Natalee Holste, Laney Becker, Anna Hamilton, Mikah Schultz, Ellie Weatherwax)

Baking & Pastry (Brooklyn Santifer)

FBLA National Qualifiers, June 29 - July 2, 2025 in Anaheim, CA

Public Policy - Isaac Hamilton

Financial Math - Isaac Hamilton

25 April Board Meeting

Enrollment

NSCAS testing has begun and will continue throughout this month.

Past events

2nd - HAL This was their last time for the year.

3rd - Quiz Bowl competed at ESU 11 Invite

9th - Frisbee Facts Celebration

14th - FFA Barnyard- Thank you to Ms Railsback and FFA Students for having us out

Upcoming

15th - 4th Grade to GI Stuhr Museum

24th - 2nd to Kearney

30th - PreK Open House 8:45-11

Kindergarten Round-Up 8:45 - 11

5th Grade to Water Jamboree

7-12 Principal Board Report

April, 2025

- Enrollment Update (146 students)
 - -1 from last meeting
- NSCAS/NWEA Spring Testing Window is open
- ACT for Juniors (March 25)/Sophomores (April 22)
- Honor Roll for 3rd Quarter
 - 69% of 7-12 students made the Honor Roll (98/143)
 - 64% of students on Honor Roll made Honor Roll w/Distinction (Ave. 95% & above)
- Seniors Last Day
- Academic Honors Night Banquet (May 4) & Academic Awards Night Program (May 5)
- Prom
 - King: Paden Schriener
 - Queen: Brecklyn Hammond
- Drivers Education class starts after Easter break
- Drivers Education Instructor
- Drug Policy Changes for 2025-26 School Year

Activities Director Board Report

April, 2025

- Spring Sports Update
 - Golf
 - Track: Adi Hunt RPAC Rundown Athlete of Week, School Record in 100m & 200m
 - Trap Team: 38 members, Hamburger Feed April 16 @ Oxford, Competitive Season starts next week
 - Basketball Post-Season Awards
 - All State HM (Tori Bose & Adi Hunt, OWH/LJS)
 - All-RPAC GBB (Adi Hunt - 1st team, Tori Bose - 2nd team, Vanesa Aguayo - HM)
 - All-RPAC BBB (Isaac Hamilton - 2nd Team, Tylor Grove - HM)
 - Tylor Grove selected to the RPAC team this summer
- NCA Coach Team Academic Awards (3.30 GPA combined or higher)
 - Cheerleading, Girls Bowling, Girls Basketball, Boys Basketball, Boys Wrestling, Girls Wrestling
- Speech Districts held March 18 @ GICC
- State FFA
- State FCCLA
- State FBLA
- Nebraska State College Multi-Activity Student Award
 - Southern Valley had 42 recipients

Superintendent Report
Board Meeting
April 14, 2025

1. Trip to Washington D.C.
2. Elementary Gym floor and roof
3. Nebraska Legislature Update
4. Kitchen dishwasher
5. Replacing shop teacher

If the funded ratio is less than 96%

- Employee rate: 9.75%
- Employer rate: 9.85% (101% of the employee rate)
- State rate: 2%

If the funded ratio is 96% or greater and less than 98%

- Employee rate: 8.75%
- Employer rate: 8.84% (101% of the employee rate)
- State rate: .7%

If the funded ratio is 98% or greater and less than 100%

- Employee rate: 8%
- Employer rate: 8.08% (101% of the employee rate)
- State rate: .7%

If the funded ratio is 100% or greater

- Employee rate: 7.25%
- Employer rate: 7.32% (101% of the employee rate)
- State rate: no contribution required

Board of Education Meeting
March 10th, 2025 at 7:30 pm
Conference Room at the Southern Valley Schools JR/SR High School Building
Oxford, Nebraska

The regular meeting of the Southern Valley Board of Education was called to order by Todd Brown at 7:34 pm. The roll was called and the following members were present: Joshua Becker, Todd Brown, Steve Hunt, Stacey Shafer, Mike Stalder, and Emily White. Others present: Superintendent, Bryce Jorgenson, Elementary Principal, Mark Grove, and Secondary Principal/AD, Josh Lanik.

The Board of Education makes available a current copy of the Open Meetings Act accessible to members of the public. The Open Meetings Act is also posted in the conference room. Notice of the meeting was given in advance by posting in accordance with the Board of Education approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Education. Availability of the agenda was communicated in the posted notice and a current copy of the agenda was maintained as stated in the posted notice.

Members present and public recited the Pledge of Allegiance.

Motion to approve the agenda passed with a motion by Steve Hunt and a second by Josh Becker.

Joshua Becker	Yes
Todd Brown	Yes
Steve Hunt	Yes
Stacey Shafer	Yes
Mike Stalder	Yes
Emily White	Yes

Celebration of Excellence recognized FFA State Qualifiers.

Visitors were recognized and time was allowed for public comment, no comments were made.

Elementary Principal, Mr. Grove reported on past events such as the Pre-K 100th day, YES Day, Dr. Seuss Activities, and Pre-K/K in person registration and tours. Upcoming events are Quiz Bowl, SAC Hot Wheels Races, Polish Your Pearls, and report cards will be mailed out this week.

Secondary Principal/AD, Mr. Lanik reported that Senior Spotlights will start March 28th on Social Media, 2 art student have displays at the State Capitol, Juniors and Sophomores will take the ACT test and Juniors will attend a workshop prior to taking the test. Students attended the Furnas County Spelling Bee in Cambridge. Mr. Lanik also gave an update on winter sports/activities and reported on Spring Sports/Activities.

Mr. Jorgenson gave a legislative update on a number of proposed bills, the elementary gym floor has been removed and the new floor will be installed next week, the NRCSA convention is next week in Kearney, the Transportation Committee will meet to discuss a replacement schedule for buses and vehicles, and a Strategic Planning workshop is scheduled for March 26th at 12:30pm.

Motion to approve the Consent Agenda passed with a motion by Mike Stalder and a second by Stacey Shafer.

Joshua Becker	Yes
Todd Brown	Yes
Steve Hunt	Yes
Stacey Shafer	Yes
Mike Stalder	Yes
Emily White	Yes

2025-2026 New Hires were discussed:

Halle Jacobsen – 5th/6th Grade Teacher - Social Studies/Science

Paige Houser – 5th/6th Grade Teacher - Math

Kenna Rogers – 3rd Grade Teacher

Courtney Amundson – will be moving to the new Pre-School Teacher Position

Policies were reviewed, policy change 1003 which is the school mission statement and now states: “SV is committed to providing quality curriculum, instruction, and assessment in which all students are encouraged to grow socially, emotionally, and academically in a positive learning environment.”

A motion to make an early final payment on the QCPUF Bond was passed with a motion by Steve Hunt and a second by Emily White.

Joshua Becker	Yes
Todd Brown	Yes
Steve Hunt	Yes
Stacey Shafer	Yes
Mike Stalder	Yes
Emily White	Yes

A motion to approve the bid from Yandt for \$15,518 to install fuel tanks at the school and allow the route buses to fill at the local fuel stations was passed with a motion by Josh Becker and a second by Emily White.

Joshua Becker	Yes
Todd Brown	Yes
Steve Hunt	No
Stacey Shafer	Yes
Mike Stalder	Yes
Emily White	Yes

Future agenda items were discussed and will include adjusting the current student drug policy.

A motion to adjourn meeting at 9:42pm passed with a motion by Steve Hunt and a second by Mike Stalder.

Joshua Becker	Yes
Todd Brown	Yes
Steve Hunt	Yes
Stacey Shafer	Yes
Mike Stalder	Yes
Emily White	Yes

The next regular meeting is scheduled for April 14, 2025 at 8:00pm.

Dated this 11th day of March 2025

FURNAS COUNTY SCHOOL DISTRICT #540

A/K/A SOUTHERN VALLEY SCHOOLS BY: Todd Brown, PRESIDENT

ATTEST: Dana Gesick, Recording Secretary

Board of Education Work Session
March 26th, 2025 at 12:30 pm
Conference Room at the Southern Valley Schools JR/SR High School Building
Oxford, Nebraska

The work session of the Southern Valley Board of Education was called to order by Todd Brown at 12:43 pm. The roll was called and the following members were present: Joshua Becker, Todd Brown, Steve Hunt, Stacey Shafer, and Emily White. Motion to approve Mike Stalder's absence as excused passed with a motion by Stacey Shafer and a second by Josh Becker, all members in favor. Others present: Superintendent, Bryce Jorgenson, and Secondary Principal , Josh Lanik.

Members present and public recited the Pledge of Allegiance.

The Board of Education makes available a current copy of the Open Meetings Act accessible to members of the public. The Open Meetings Act is also posted in the conference room. Notice of the meeting was given in advance by posting in accordance with the Board of Education approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Education. Availability of the agenda was communicated in the posted notice and a current copy of the agenda was maintained as stated in the posted notice.

Visitors were recognized and time was allowed for public comment, no comments were made.

The Board and Administration discussed the 5-year strategic plan and possible changes to the drug policy for the school year 2025-2026.

A motion to adjourn meeting at 2:50pm passed with a motion by Stacey Shafer and a second by Emily White.

Joshua Becker	Yes
Todd Brown	Yes
Steve Hunt	Yes
Stacey Shafer	Yes
Mike Stalder	Absent
Emily White	Yes

The next regular meeting is scheduled for April 14, 2025 at 8:00pm.

Dated this 3rd day of April 2025

FURNAS COUNTY SCHOOL DISTRICT #540

A/K/A SOUTHERN VALLEY SCHOOLS BY: Todd Brown, PRESIDENT

ATTEST: Dana Gesick, Recording Secretary

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Unposted; Batch Description General Fund Invoices to Pay 04142025

User ID: DJG

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 1	Fund Number 01	GENERAL FUND	
Ag Valley Coop	162780 03252025	fuel	829.18
Total Ag Valley Coop			829.18
Alma Public Schools	APS 05212025	ACT Workshop	720.00
Total Alma Public Schools			720.00
Amazon Capital Services	14JQ-PCVL-PWGH	El teaching supplies - AJ	281.02
Amazon Capital Services	14XQ-QKR3-34FY	HS teaching supplies - AB	236.57
Amazon Capital Services	16H3-1MT9-CCW3	HS library books	8.99
Amazon Capital Services	19MF-MQD6-1J9R	teaching supplies - JU	86.32
Amazon Capital Services	19Y6-1NCM-4YF9	computer supplies - JF	37.01
Amazon Capital Services	1CCM-Y1MX-QLD1	EL teaching supplies - KG	260.04
Amazon Capital Services	1D3R-LCJ4-NDDF	EL office - MM	45.17
Amazon Capital Services	1F63-TQPJ-39CG	Maintenance supplies	189.99
Amazon Capital Services	1GK1-PPCD-XFTX	El office supplies - MM	27.44
Amazon Capital Services	1GV4-1QL4-PQRD	El teaching supplies - HR	344.81
Amazon Capital Services	1KD6-TT4D-9Twx	HS teaching supplies - JU	146.85
Amazon Capital Services	1KLM-VXWV-94LX	FCS supplies 2024-2025 req	423.96
Amazon Capital Services	1L94-6HKQ-9NHP	HS teaching supplies - JB	84.21
Amazon Capital Services	1LH1-47FD-9M47	EL teaching supplies - LR	344.93
Amazon Capital Services	1PFN-GRPQ-9MKH	EL teaching supplies - RR	313.22
Amazon Capital Services	1PG7-YQVC-3MJ9	sped supplies - KM	70.61
Amazon Capital Services	1PJR-7Y76-4NDL	custodial supplies	36.98
Amazon Capital Services	1RQ1-XV1X-CGTP	HS library books	9.99
Amazon Capital Services	1T9Y-GNYG-C6HP	Maintenance supplies	89.97
Amazon Capital Services	1TJ3-N6PP-ND16	Computer supplies	119.28
Amazon Capital Services	1TM1-94N6-1VXG	library supplies	318.00
Amazon Capital Services	1VHK-XDWR-DLW9	El teaching supplies - CS	279.54
Amazon Capital Services	1VPN-FFD4-D3F9	EL teaching supplies - DR	270.24
Amazon Capital Services	1VYD-JGDN-1FMW	maintenance supplies	40.57
Amazon Capital Services	1W6Q-KYQC-4WTT	board supplies - stamps	27.00
Amazon Capital Services	1WJT-MKKR-1H3H	PreK teaching supplies - CA	54.84
Amazon Capital Services	1WP9-TJDM-PFP9	EL teaching supplies - PH	180.16
Amazon Capital Services	1XDP-V69F-3N96	HS teaching supplies - JH	489.22
Amazon Capital Services	1XKH-LC3L-N437	El teaching supplies - DR	52.84
Amazon Capital Services	CM 17V7-69YG-CFL9	credit EL supplies -RR	(52.04)
Amazon Capital Services	CM 19PJ-3Q9Y-CHPK	Credit EL supplies - RR	(127.71)
Total Amazon Capital Services			4,690.02
American Electric Company	3595-1037591	parts for el gym lights	660.00
Total American Electric Company			660.00
Apple Inc	MB62428555	sped supplies	99.00
Apple Inc	MB62897389	sped supplies	1,199.00
Total Apple Inc			1,298.00
Arapahoe-Holbrook Public School	Arapahoe 042025	sped services	1,056.20
Total Arapahoe-Holbrook Public School			1,056.20
Berg Christian Enterprises	250204002-1	EL PE awards for 3 years	1,840.67
Total Berg Christian Enterprises			1,840.67
Bluffs Facility Solutions	495276	custodial supplies	705.80
Bluffs Facility Solutions	495343	custodial supplies	85.76

Vendor Name	Invoice Number	Description	Amount
Bluffs Facility Solutions	495789	custodial supplies	824.98
Bluffs Facility Solutions	495809	credit custodial supplies	(42.88)
Bluffs Facility Solutions	496300	custodial supplies	1,278.37
Total Bluffs Facility Solutions			2,852.03
CDW Government	AD5MX7H	SYSCLOUD Google backup workspace staff	2,901.60
Total CDW Government			2,901.60
City of Beaver City	421000 03202025	bus barn electricity	22.29
Total City of Beaver City			22.29
Clearlyfly	INV700848	phone	126.80
Total Clearlyfly			126.80
Committee For Children	2053783	renewal guidance subscription - TW	2,778.00
Total Committee For Children			2,778.00
Computer Hardware	164448	computer supplies	79.90
Total Computer Hardware			79.90
Consolidated Electrical Distributer	8805014-00	parts for EL gym lights	226.62
Consolidated Electrical Distributer	8810580-00	electrical supplies	313.45
Total Consolidated Electrical Distributer			540.07
Cornhusker International Trucks- Lincoln	3407798	bus supplies	399.87
Cornhusker International Trucks- Lincoln	3407865	bus supplies	71.51
Total Cornhusker International Trucks- Lincoln			471.38
Crown Awards	37911356	honors night awards	607.83
Total Crown Awards			607.83
Dannehl, Linda	Dannehl 03112025	fcs supplies	68.72
Dannehl, Linda	Dannehl 03182025	fcs supplies	45.91
Total Dannehl, Linda			114.63
DAS State Acctg - Central Finance State of Nebraska	1470222	internet fees	537.71
DAS State Acctg - Central Finance State of Nebraska	1474347	internet fees	537.71
Total DAS State Acctg - Central Finance State of Nebraska			1,075.42
Demco, Inc.	7627597	library supplies	494.70
Total Demco, Inc.			494.70
Eakes Office Products Gi	9105502-0	sped teaching supplies - SH	179.43
Eakes Office Products Gi	9105502-1	sped teaching supplies - SH	26.74
Eakes Office Products Gi	9107222-0	sped teaching supplies - SH	2.46
Eakes Office Products Gi	9110336-0	sped teaching supplies - AL	131.41
Eakes Office Products Gi	9112160-0	teaching supplies - KB	16.00
Eakes Office Products Gi	9114038-0	teaching supplies - CH	51.33
Eakes Office Products Gi	9114039-0	office supplies - DG	22.29
Eakes Office Products Gi	9114040-0	teaching supplies - Ts	17.87
Total Eakes Office Products Gi			447.53
Elevate Counseling and Consulting LLC	Elevate 04102025	counseling services	4,316.60

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Unposted; Batch Description General Fund Invoices to Pay 04142025

User ID: DJG

Vendor Name	Invoice Number	Description	Amount
Total Elevate Counseling and Consulting LLC			4,316.60
Engel's Sales & Service	78089	mower serviced	192.06
Engel's Sales & Service	78090	mower serviced	249.80
Total Engel's Sales & Service			441.86
Furnas County Clerk	FunrasCounty3122025	post card fees	1,283.50
Total Furnas County Clerk			1,283.50
Gonzalez, Elmer	Gonzalez 032025	reimburse mileage- sped	137.06
Total Gonzalez, Elmer			137.06
Graham Tire	1616460023	bus repairs	4,056.61
Total Graham Tire			4,056.61
Happy Numbers, Inc	116789	teaching supplies- HR	333.00
Total Happy Numbers, Inc			333.00
Harlan County Journal	60799	meeting notice	12.53
Harlan County Journal	60800	meeting notice	11.42
Harlan County Journal	60801	meeting mins	123.04
Total Harlan County Journal			146.99
Heritage Water Services, Inc	21727	Water mgmt program	375.00
Total Heritage Water Services, Inc			375.00
HomeTown Leasing	9315 042025	copier lease	2,331.14
Total HomeTown Leasing			2,331.14
Houser, Paige	Houser 04032025	teaching supplies - PHouser	63.18
Total Houser, Paige			63.18
Husker Hardware LLC	1997	custodial supplies	140.83
Total Husker Hardware LLC			140.83
Inspire Rehabilitation	INV-12811	March ST services	2,421.93
Inspire Rehabilitation	INV-12915	March PT Services	428.21
Total Inspire Rehabilitation			2,850.14
Instrumentalist Awards LLC	68967S 2501	music awards	250.00
Total Instrumentalist Awards LLC			250.00
Interstate All Battery Center	1905899026155	mower supplies	108.00
Total Interstate All Battery Center			108.00
J W Pepper & Son Inc.	367427060	teaching supplies - HH	10.99
J W Pepper & Son Inc.	367455176	teaching supplies - TS	162.99
J W Pepper & Son Inc.	367461126	teaching supplies - TS	195.00
Total J W Pepper & Son Inc.			368.98
Jeff Lange Counseling LLC	JeffLange 04102025	counseling services	4,777.00
Total Jeff Lange Counseling LLC			4,777.00

Vendor Name	Invoice Number	Description	Amount
JENNIFER SCHUTZ,OTR/L	Schutz 03312025	OT Services March 2025	5,971.11
Total JENNIFER SCHUTZ,OTR/L			5,971.11
Jostens	36494571	graduation supplies	72.00
Total Jostens			72.00
Kearney Winnelson Company	48428401	plumbing supplies	1,404.00
Kearney Winnelson Company	48428402	plumbing supplies	108.00
Total Kearney Winnelson Company			1,512.00
Kelley's Super Market Inc	1021491154	custodial supplies	25.82
Kelley's Super Market Inc	2060871655	custodial supplies	319.68
Total Kelley's Super Market Inc			345.50
Kerm's Korner	9839115	fuel	2,890.76
Total Kerm's Korner			2,890.76
Laborie Land Works LLC	1901	generator rental	619.00
Total Laborie Land Works LLC			619.00
Lakeshore Learning Materials	90475363	teaching supplies - RB	19.98
Total Lakeshore Learning Materials			19.98
Larsen's Ace Hardware	39731	maintenance supplies	39.43
Larsen's Ace Hardware	40136	maintenance supplies	129.68
Larsen's Ace Hardware	40449	maintenance supplies - concession stand	609.96
Total Larsen's Ace Hardware			779.07
Lincoln Public Schools	DOTUI-41	3rd Qtr Tuition 24-25	6,926.00
Total Lincoln Public Schools			6,926.00
Mid-States Automation & Control, Inc.	72-2270	Hot water heater - HS	1,100.00
Total Mid-States Automation & Control, Inc.			1,100.00
Nebraska Air Filter, Inc.	7186	custodial supplies	1,347.63
Total Nebraska Air Filter, Inc.			1,347.63
NRCSA	SC0167	2025 Spring Conference	220.00
Total NRCSA			220.00
Oxford Super Market	1079101645	fcs class supplies	68.30
Total Oxford Super Market			68.30
Oxford Utilities	7704 03312025	utilities	750.55
Oxford Utilities	7914 04152025	bus barn utilities	42.83
Total Oxford Utilities			793.38
Pearson Education	28460636	sped teaching supplies	38.00
Pearson Education	28469808	sped supplies	15.20
Pearson Education	28488190	sped teaching supplies	15.20
Pearson Education	28492289	sped teaching supplies	41.90
Total Pearson Education			110.30

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Vendor Name	Invoice Number	Description	Amount
Pitney Bowes Gobal Financial Services LLC	3320441696	postage machine lease	489.00
Pitney Bowes Gobal Financial Services LLC	3320564527	postage	37.61
Total Pitney Bowes Gobal Financial Services LLC			526.61
Pitney Bowes	4369 03232025	postage	472.87
Total Pitney Bowes			472.87
PowerSchool Group LLC	INV438317	Schoology renewal 07/01/25-06/30/26	4,861.78
Total PowerSchool Group LLC			4,861.78
Prestwick House	448413	teaching supplies - JU	1,704.41
Total Prestwick House			1,704.41
Prophet Corporation c/o NW5634 DBA Gopher, The	IN438193	teaching supplies - PH	500.40
Total Prophet Corporation c/o NW5634 DBA Gopher, The			500.40
QuaverEd. Inc.	56328-1	EL music supplies - TS	1,800.00
Total QuaverEd. Inc.			1,800.00
Quill Corporation	2560924	HS teaching supplies - MD	24.60
Total Quill Corporation			24.60
Reliable Pest Control, Inc	51262	pest control	210.00
Total Reliable Pest Control, Inc			210.00
Renaissance	INV5531045	Educator Academy/eduClimber renewal	3,303.30
Total Renaissance			3,303.30
S & W Auto Parts	765329	bus supplies	26.99
S & W Auto Parts	765373	bus supplies	50.94
S & W Auto Parts	765467	custodial supplies	11.99
S & W Auto Parts	765524	custodial supplies	11.99
S & W Auto Parts	765676	bus supplies	75.08
S & W Auto Parts	765681	bus supplies	67.53
Total S & W Auto Parts			244.52
Sappa Valley Farm & Auto LLC	17125L	fuel	161.70
Sappa Valley Farm & Auto LLC	17268L	fuel	74.97
Sappa Valley Farm & Auto LLC	17292L	fuel	35.28
Sappa Valley Farm & Auto LLC	17312L	fuel	159.80
Sappa Valley Farm & Auto LLC	17328L	fuel	11.76
Sappa Valley Farm & Auto LLC	17373L	fuel	142.88
Sappa Valley Farm & Auto LLC	17396L	fuel	20.29
Sappa Valley Farm & Auto LLC	17555L	fuel	79.11
Sappa Valley Farm & Auto LLC	17577L	fuel	174.20
Sappa Valley Farm & Auto LLC	17599L	fuel	130.68
Sappa Valley Farm & Auto LLC	17613L	fuel	69.33
Total Sappa Valley Farm & Auto LLC			1,060.00
Schmidt, Leighton	Schmidt 03122025	keys	248.54
Schmidt, Leighton	Schmidt 04142025	phone	116.22
Total Schmidt, Leighton			364.76
School Specialty Inc	308104682549	HS teaching supplies - RJ	270.24

Vendor Name	Invoice Number	Description	Amount
Total School Specialty Inc			270.24
Selden Lumber Inc	68473	maintenance supplies	388.00
Total Selden Lumber Inc			388.00
SPORTS SAFE Testing Service	14031	drug screening	430.00
SPORTS SAFE Testing Service	14122	drug screening	344.00
Total SPORTS SAFE Testing Service			774.00
Sunbelt Rentals Inc	166152895-0001	lift rental	1,034.92
Total Sunbelt Rentals Inc			1,034.92
SV Building/Sinking Fund	Building 04142025	repayment of transfer to Gen	200,000.00
Total SV Building/Sinking Fund			200,000.00
Twin Valley Automotive LLC	2709	bus repairs	6,944.85
Twin Valley Automotive LLC	2730	van repairs/maintenance	4,690.53
Total Twin Valley Automotive LLC			11,635.38
Twin Valleys Public Power	729 04072025	electricity	11,745.97
Total Twin Valleys Public Power			11,745.97
TwoPturf, LLC	5924	Turf Care Program	2,416.33
Total TwoPturf, LLC			2,416.33
U.S. Bank	2836 040725	cc charges	4,931.91
Total U.S. Bank			4,931.91
ULINE	190375618	tables	2,119.95
Total ULINE			2,119.95
Valley Voice	46750	board mins	23.83
Valley Voice	46751	board mins	29.68
Valley Voice	46752	board mins	2.92
Valley Voice	46753	board mins	4.59
Valley Voice	46754	board mins	132.13
Valley Voice	46825	meeting notice	13.38
Valley Voice	46826	meeting notice	12.96
Valley Voice	46941	board mins	79.03
Valley Voice	46942	board mins	15.47
Valley Voice	46943	board mins	4.59
Valley Voice	46944	board mins	32.19
Total Valley Voice			350.77
Verizon Wireless	6108594874	phones	80.02
Total Verizon Wireless			80.02
VVS Inc	117777	supplies	311.50
VVS Inc	118789	supplies	250.68
Total VVS Inc			562.18
Waggoner Insurance Agency	Reaves 04022025	Notary Bond - AR	40.00
Total Waggoner Insurance Agency			40.00

Vendor Name	Invoice Number	Description	Amount
Wex Bank	103867299	fuel	1,761.79
Total Wex Bank			<hr/> 1,761.79
Yanda's Music And Pro Audio	748176	teaching supplies	105.00
Yanda's Music And Pro Audio	750737	teaching supplies	50.00
Yanda's Music And Pro Audio	750738	teaching supplies	28.00
Yanda's Music And Pro Audio	750745	teaching supplies	21.00
Yanda's Music And Pro Audio	750754	teaching supplies	4.00
Total Yanda's Music And Pro Audio			<hr/> 208.00
Fund Number 01			<hr/> 321,753.88
Checking Account ID 1			<hr/> 321,753.88

Furnas County School District 540
Board Report - Payroll

April 18, 2025

Gross Payroll	417,805.51
Health/Dental/HSA	120,486.33
Retirement	38,058.55
Payroll Taxes	31,112.87
Total Payroll Expenses	<u>\$ 607,463.26</u>

04/11/2025 03:37 PM

Unposted; Batch Description Nutrition Fund Invoices to Pay 04142025

User ID: DJG

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 6	Fund Number 06	NUTRITION FUND	
Cash-wa Distributing	14535521	food	1,480.51
Cash-wa Distributing	14535522	food	186.82
Cash-wa Distributing	14543564	food	139.86
Cash-wa Distributing	14543565	food/supplies	2,661.82
Cash-wa Distributing	14549713	food	227.60
Cash-wa Distributing	14551514	food/supplies	3,719.46
Cash-wa Distributing	14559000	food	204.65
Cash-wa Distributing	14559001	food	68.90
Cash-wa Distributing	14559004	food	213.80
Cash-wa Distributing	14559005	food	1,460.62
Cash-wa Distributing	14560027	food/supplies	221.40
Cash-wa Distributing	CM3780916	credit - food	(26.00)
Cash-wa Distributing	CM3785070	credit supplies	(4.50)
Cash-wa Distributing	cm3785128	credit food	(227.60)
Cash-wa Distributing	S14558261	food	234.00
Total Cash-wa Distributing			<u>10,561.34</u>
HyVee Accounts Receivable	4885620319	food/supplies	91.44
Total HyVee Accounts Receivable			<u>91.44</u>
Jackson, Lena	Jackson 040725	food reimburse	5.52
Total Jackson, Lena			<u>5.52</u>
SV General	NutritionPR04202025	Nutrition PR 04-20-2025	20,407.26
Total SV General			<u>20,407.26</u>
U.S. Bank	Nutrition2836040725	cc charges - Nutrition fund	4,101.60
Total U.S. Bank			<u>4,101.60</u>
US Foods	3755445	food	963.47
US Foods	3950004	food	1,804.07
US Foods	4140302	food/supplies	1,836.88
US Foods	4328474	food/supplies	2,676.15
US Foods	4518182	food/supplies	1,784.16
Total US Foods			<u>9,064.73</u>
Fund Number 06			<u>44,231.89</u>
Checking Account ID 6			<u>44,231.89</u>

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 5	Fund Number 05	ACTIVITY FUND	
Alma Public Schools	JHTrack 4-15-2025	JH Track Entry Fee	75.00
Alma Public Schools	RPAC 150 3-24-2025	RPAC Band Meal	70.00
Total Alma Public Schools			<u>145.00</u>
Amazon Capital Services	13ML-NRT4-7FXX	Dave Hunt Donation	77.08
Amazon Capital Services	14RF-NRGT-9P1G	PartyBox Wireless Microphones	99.95
Amazon Capital Services	199W-XR69-H3HQ	Post Prom Snacks	69.57
Amazon Capital Services	1CVY-H7XJ-DDCG	Prom Supplies	69.32
Amazon Capital Services	1KMP-QHG1-4VJ4	Wood Shop Supplies	34.87
Amazon Capital Services	1N41-FKKK-D1NN	Post Prom Snacks	20.78
Amazon Capital Services	1QTH-Y9NR-6WH4	Prom Supplies	50.72
Amazon Capital Services	1QXH-9DVR-1YCG	Table legs for students projects	105.87
Amazon Capital Services	1VA4-MLWQ-3DX6	Dave Hunt Donation J. Utterback	70.47
Amazon Capital Services	1X73-44GD-CKGP	From Dave Hunt Donation	312.86
Amazon Capital Services	1XJF-Y3VD-L7VV	Laminator, Laminating Pouches	138.24
Total Amazon Capital Services			<u>1,049.73</u>
American Heart Association	AmericaHeart 3-28-25	Elementary PE 2025	740.09
Total American Heart Association			<u>740.09</u>
Arapahoe Golf Course	JE2501 4-7-25	Practice Round of Golf	50.00
Total Arapahoe Golf Course			<u>50.00</u>
Arapahoe-Holbrook Public School	2025Music	JH Music Contest Entry Fee	60.00
Arapahoe-Holbrook Public School	HS Golf 4-15-2025	Golf Meet Entry Fee	50.00
Total Arapahoe-Holbrook Public School			<u>110.00</u>
Bertrand High School	HSTrack 4-17-2025	HS Track Meet Entry Fee	125.00
Total Bertrand High School			<u>125.00</u>
Cambridge Public Schools	HS Track 4-12-2025	HS Track Meet Entry Fee	150.00
Cambridge Public Schools	HSGolfCamb25 4-1-25	HS Golf Meet Entry Fee	100.00
Cambridge Public Schools	HSTrackCamb 3-21-25	HS Track Meet Entry Fee	100.00
Total Cambridge Public Schools			<u>350.00</u>
Cash-wa Distributing	14543562	High School Snacks	81.95
Cash-wa Distributing	14543566	Concessions	906.38
Cash-wa Distributing	14551517	Concessions	451.84
Cash-wa Distributing	14559002	Concessions	570.33
Total Cash-wa Distributing			<u>2,010.50</u>
Cash	FBLA 2025	FBLA Meal Money 2025	1,080.00
Cash	FBLA 2025.	FBLA Meal Money 2025	360.00
Cash	V*FBLA 2025	FBLA Meal Money 2025	(1,080.00)
Total Cash			<u>360.00</u>
Comfort Inn & Suites East Lincoln	FFA State 4-6-2025	FFA State and Wall Art Damage Ryan Engle	2,790.00
Comfort Inn & Suites East Lincoln	NWU Choir 4-6-2025	NWU Choir CE 2025	299.31
Total Comfort Inn & Suites East Lincoln			<u>3,089.31</u>
Computer Hardware	163851	Repairs	550.00
Computer Hardware	163852	Repairs	550.00

Vendor Name	Invoice Number	Description	Amount
Computer Hardware	164448.	Repairs	550.00
Total Computer Hardware			1,650.00
Dannehl, Linda	LDannehl 3-20-2025	FCCLA Ehme Linner Doughnuts	14.99
Total Dannehl, Linda			14.99
DASAS	4-9-2025	Sexual Assault Awareness Month Donation	230.00
Total DASAS			230.00
Felzien, Kallie	KFelzien 3-28-2025	Prom Decorations 2025	103.56
Total Felzien, Kallie			103.56
FLINN Scientific Inc	3118849	Dave Hunt Donation Money	173.72
Total FLINN Scientific Inc			173.72
Flower Patch, The	019215/019247	Hosier and Roses	165.00
Total Flower Patch, The			165.00
Game One	167662345 Order #	Adidas Beanie With Pom	92.40
Game One	H6219283-00	Golf Shirts	359.54
Total Game One			451.94
Golden Generation Center	JrShooters	Jr. Shooters 12-6-2024	250.00
Golden Generation Center	SV Prom 2025	Prom 2025	350.00
Total Golden Generation Center			600.00
Grafton & Associates	State FCCLA 2025	NE FCCLA State Leadership Conference	1,385.00
Total Grafton & Associates			1,385.00
Grand Island Central Catholic	GICCDistri25 4-1-25	District Speech Fees	193.11
Total Grand Island Central Catholic			193.11
Guthrie, Krista	KGuthrie 3/25/2025	Supplies for Hot Wheel Race	64.17
Total Guthrie, Krista			64.17
Harlan County Meat Processors	HarlanCo Jr Class	Jr Class 2026 Prom	423.54
Total Harlan County Meat Processors			423.54
Healy Awards Inc	105975	Eagle Decals	233.55
Total Healy Awards Inc			233.55
Heuer Publishing	57351	Scripts and monologue book	62.96
Total Heuer Publishing			62.96
Hi-Line Bulls	HSGolfDistricts2025	District Golf Entry Fee	40.00
Hi-Line Bulls	HSGolfHL25 4-8-25	HS Golf Meet Entry Fee	90.00
Hi-Line Bulls	HSTrack 4-1-25	HS Track Meet Entry Fee	150.00
Total Hi-Line Bulls			280.00
HOLDREGE HIGH SCHOOL	Honor Band 4-12-2025	Honor Band Participants	70.00
Total HOLDREGE HIGH SCHOOL			70.00

Vendor Name	Invoice Number	Description	Amount
Holiday Inn Express & Suites	14996	Coaches and Wrestlers	521.20
Total Holiday Inn Express & Suites			521.20
Hot Lunch Transfer	4-8-2025	Liquid Tea Wrestling	9.60
Hot Lunch Transfer	Jr. Class 26 3-25-20	Jr Class 2026 Prom	123.04
Total Hot Lunch Transfer			132.64
Image Tech & Printing	11790	Girls State Wrestling	450.00
Image Tech & Printing	11791	Boys State Wrestling Shirts	903.00
Image Tech & Printing	11855	Wrestling Shits, Sweatshirts, and Hoodie	657.80
Total Image Tech & Printing			2,010.80
J W Pepper & Son Inc.	367434867	JH choir contest - TS	25.98
J W Pepper & Son Inc.	367436489	JH choir contest - TS	28.99
Total J W Pepper & Son Inc.			54.97
Kerm's Korner	989115	Concessions	32.28
Total Kerm's Korner			32.28
Kim McQuiston	KMcQuiston 4-3-2025	Amazon Dance Party Supplies	157.00
Total Kim McQuiston			157.00
Lakeside Golf Course	JE2501 4-4-2025	Golf Practice Round	150.00
Total Lakeside Golf Course			150.00
Lanham, Mike	MLanham 3/28/2025	HS Track Meet Official	275.00
Total Lanham, Mike			275.00
Marquez, Jennifer	JMarquez 3-28-2025	Hot Wheel 2025	71.07
Total Marquez, Jennifer			71.07
Maxwell Public School	JHSpeech Max 4-10-25	JH Speech Meet Entry Fees	226.00
Total Maxwell Public School			226.00
Minden High School	NSAAMusic25	District Music Entry Fee	150.00
Total Minden High School			150.00
Nebraska Department of Motor Vehicles	DMV25 3-14-2025	Drivers Education Course Certification	100.00
Total Nebraska Department of Motor Vehicles			100.00
Nebraska FFA Asociation	State Conv 3179	Phase 1 and 2 Registration	937.00
Total Nebraska FFA Asociation			937.00
Nebraska Schools Activities Association	NSAA GolfCards25	Golf Scorecards	16.00
Total Nebraska Schools Activities Association			16.00
ODEYS	Odeys SB Drag	Steel Mat Drag	419.95
Total ODEYS			419.95
Oxford Super Market	1079201711	jr class prom - decorating food	15.68
Oxford Super Market	1085691637	jr class prom supplies	10.47
Oxford Super Market	Acct # 13 4-3-2025	Concessions	90.60

Vendor Name	Invoice Number	Description	Amount
Oxford Super Market	Oxford SupMar 3-4-25	Concessions Aqua Fina Water	47.94
Total Oxford Super Market			164.69
Patricia Hansen	PHansen 4-4-2025	Art Supplies Patty	31.76
Total Patricia Hansen			31.76
Pepsi Cola Bottling Co	14926001	Concessions	481.50
Pepsi Cola Bottling Co	60551002	Concessions	597.77
Pepsi Cola Bottling Co	80510006	Concessions	651.29
Total Pepsi Cola Bottling Co			1,730.56
Phillisburg Middle School	JHTrackPburg 4-17-25	JH Track Meet Entry Fee	120.00
Total Phillisburg Middle School			120.00
Precision Signs and Graphics LLC	10635	Wrestling Iron Man Board	358.00
Total Precision Signs and Graphics LLC			358.00
Selden Lumber Inc	068473	Popular 4/4	192.00
Selden Lumber Inc	68473.	Oak	689.85
Selden Lumber Inc	68473..	4/4 Walnut	302.10
Total Selden Lumber Inc			1,183.95
SimpliFaster	7468	Freelap Pro, FX Chip, Dave Hunt Donation	1,783.10
Total SimpliFaster			1,783.10
Target Shotgun Inc.	62076	CVR Wired System Complete	1,657.00
Total Target Shotgun Inc.			1,657.00
TeamMates	TeamMates 4-4-2025	Concession Sales	55.90
Total TeamMates			55.90
Tractor Supply	TSupply 5-10-2025	Blue Rocks	5,040.96
Total Tractor Supply			5,040.96
U.S. Bank	2836 040725	cc charges	4,374.11
Total U.S. Bank			4,374.11
Uniforms Today	Order # 70515	FCCLA Red Jackets	146.00
Total Uniforms Today			146.00
University of Nebraska College of Technical Agriculture	140	Noon Meals	231.00
Total University of Nebraska College of Technical Agriculture			231.00
USA Clay Target League	SOY458-SR-24	Trap Registration Fee	1,520.00
Total USA Clay Target League			1,520.00
Wood River Pubic School	HSTrackWR25 4-8-25	HS Track Meet Entry Fee	150.00
Total Wood River Pubic School			150.00
Fund Number 05			37,932.11

Vendor Name	Invoice Number	Description	Amount
Checking Account ID	5		<hr/> 37,932.11

04/11/2025 03:39 PM

Unposted; Batch Description Building Fund Invoices to Pay 04142025

User ID: DJG

Vendor Name

Invoice Number

Description

Amount

Checking Account ID 8

Fund Number 08

BUILDING FUND

JWood Sports Flooring

JWood 03182025

gym floor - school pmt portion

4,125.00

Total JWood Sports Flooring

4,125.00

Fund Number 08

4,125.00

Checking Account ID 8

4,125.00

Approve the hiring of Kyla Maas for Kindergarten. Kyla is a former student and is currently teaching SPED at Franklin.

Dear Southern Valley Schools,

Please accept this letter as a formal notification to resign from my position as Kindergarten teacher at Southern Valley Schools come the end of the last quarter of school (May 21st).

I would like to thank you for the wonderful opportunity to have worked at Southern Valley as a Kindergarten teacher these past two years. This community has been so kind and welcoming to me and I am forever grateful for the amazing experience I have had. I have learned so much during my time here and have enjoyed working with all of the staff and students. I will take a lot of what I have learned with me in my career and will look back at my time here as a valuable period in my professional life. This decision was a very difficult one to make, but one that will be best for my family.

Throughout the rest of this quarter I will do what I can to make the transition as smooth as possible and will support in whatever way I can to hand over my duties.

Please let me know if there is anything further I can assist in this process.

Sincerely,
Jordyn DeVries

A handwritten signature in black ink that reads "Jordyn DeVries". The signature is written in a cursive, flowing style.

SDA/NVN

Southern Valley High School Administration and Board,

I am truly thankful for my 16 years here at SV. It has been a pleasure to work with the kids and SV family but I have accepted an opportunity at another district for the 2025-26 school year. I will be committed to finishing the remainder of my contract this year and will help in any manner needed for a smooth transition to a new hire in my place.

Sincerely,

 7/8/25

Brad Reaves

2011
Membership in Organizations

The board may hold membership in organizations approved by the board.

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: April 14, 2025

2012 Board Code of Ethics

The board recognizes that collectively and individually, all members of the board must adhere to an accepted code of ethics in order to improve public education. Board members must conduct themselves professionally and in a manner fitting of their position.

Each board member shall:

1. Attend all regularly scheduled board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;
2. Endeavor to make policy decisions only after full discussion at publicly held board meetings;
3. Render all decisions based on the available facts and his or her independent judgment, and refuse to surrender that judgment to individuals or special interest groups;
4. Encourage the free expression of opinion by all board members, and seek systematic communication between the board and students, staff and all elements of the community;
5. Work with other board members to establish effective board policies and to delegate authority to the superintendent to administer the school district;
6. Communicate expressions of public reaction to the board policies and school program to other board members and the superintendent;
7. Learn about current educational issues by individual study and through participation in seminars and programs, such as those sponsored by the state and national school board associations;
8. Support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff;
9. Avoid being placed in a position of conflict of interest, and refrain from using the board member's position on the board for personal or political gain;

10. Refrain from discussing the confidential business of the board in any setting except a board meeting;
11. Refrain from micro-managing the affairs of the school district;
12. Recognize the superintendent as the executive officer of the board;
13. Work constructively and collegially with the other members of the board, students, staff and patrons.
14. Refer complaints to the superintendent or building principal, as appropriate;
15. Always be mindful of his/her fiduciary obligation to the school district, including duties of loyalty and care, by placing the interests of the district above the board member's personal interests.
16. Remember that a board member's first and greatest concern must be the educational welfare of the students attending this district's schools.

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: April 14, 2025

2013 Violation of Board Ethics

The board of education is responsible for enforcing the code of ethics of its members. If any member of the board commits a serious or repeated violation of the code, the board may take any of the following steps:

1. The board president may confer with the board member who has violated the code of ethics in order to:
 - a. Identify the provision of the code that the member has violated;
 - b. Propose how the member can remedy the violation;
 - c. If the board member who violated the code is the board president, the vice president is empowered to confer with the president about the violation.
2. The board may discuss the violation as an agenda item at a meeting to confront the offending board member. However, the board will not enter closed session to hold the discussion of the ethics violation unless the Open Meetings Act authorizes a closed session.
3. The board may vote to publicly censure any board member who commits a serious or repeated violation of the code. The board will pass a censure motion to inform the community that an individual member of the board is not fulfilling the responsibilities for which he or she was elected.

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: April 14, 2025

2014
Relationship with District Legal Counsel

The board will engage legal counsel to assist it and the administration in dealing with legal issues. When the district faces circumstances in which legal counsel may be needed between board meetings, the board president or superintendent may engage legal counsel on the board's behalf.

The superintendent and the board president shall have the authority to contact the school's legal counsel on behalf of the district. The superintendent may give other members of the administration permission to contact the district's legal counsel on an as-needed basis. Individual board members other than the president may not contact the district's legal counsel on behalf of the board without the approval of the board president or a majority of the board.

Any board member who contacts the district's legal counsel without board approval may be personally responsible for any legal fees incurred as a result of the unapproved contact.

The superintendent will, to the extent permitted by law, keep the board informed of matters in which the district's legal counsel is involved.

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: April 14, 2025

2015 STUDENT MEMBER OF SCHOOL BOARD

In order to provide the School Board with a greater insight into student activities, programs, and needs; and to encourage student involvement in school district governance activities the board may allow one nonvoting student member(s) on the Board of Education. The role of student member is advisory. The board shall decide whether to have a student member at its regular May board meeting or at such other meeting determined by the board.

Selection and Term of Student Member

The student member shall be the student body or student council president, the senior class representative, or a representative elected from and by the entire student body, as designated by the voting members of the School Board.

The term of office will be one school year, beginning on September 1 and ending on June 1.

Student members will not participate in executive or closed sessions.

Guidelines

Student members may not introduce motions.

Student members are expected to attend all public meetings of the Board and can be appointed to committees of the Board at the discretion of the president.

The president of the board, in consultation with the Superintendent of Schools, has the right to bar the participation of a student member at the board's discretion. The decision of the board president is final and is not subject to review.

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: April 14, 2025

2016
Participation in Insurance Program by Board Members

Members of board of education may participate in the school district's health and life insurance plans which are provided to school district employees. A board member electing to participate in the insurance program of the school district shall pay both the employee and the employer portions of the premiums to the district in advance of any payments being due from the district to the insurance carrier.

Every three months, the board will place on its agenda a report identifying the board members who have elected to purchase insurance coverage through the district. This report will shall be made available in the school district office for review by the public upon request.

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: April 14, 2025

2017
Indemnification and Liability Insurance

In addition to circumstances where it is obligated to provide indemnity or procure insurance, the school board has broad authority to purchase insurance or otherwise indemnify school board members, officers, employees, or agents of the school district. The school board will purchase liability insurance and provide indemnification at its discretion and review its current coverages and indemnification obligations when it deems appropriate.

In the event the school district's current insurance, indemnification agreements, contract obligations, or other promises to indemnify do not cover a situation which the school board can agree to cover, the school board may authorize indemnification. The school board may elect to indemnify any board member, officer, agent, or employee if he or she is a party or is threatened to be made a party in any pending or completed suit, proceeding, or any other action, whether criminal, civil, administrative, or investigative, if the individual is involved because of current or past service on the board, employment, or agency relationship with the school district. However, the indemnification and defense will only be considered if such person acted in good faith and in a manner he or she reasonably believed to be in the best interests or not opposed to the best interests of the school district, including in a criminal proceeding if he or she had no reasonable cause to believe the conduct was unlawful.

In circumstances involving employees, the board delegates to the Superintendent the authority to provide the indemnification to the extent the Superintendent is authorized to procure legal services, as long as the indemnification is otherwise consistent with the authority granted under the law.

Adopted on: December 9, 2019
Revised on: _____
Reviewed on: _____

3001 Budget and Property Tax Request

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

BUDGET PROCEDURES

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

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

For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov/>

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

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

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

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

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

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

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

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

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

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

the property tax rate from the prior year to the current year; and the percentage increase or decrease in the total operating budget from the prior year to the current year.

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

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

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

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

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

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

allowed by law.

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

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

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

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

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

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

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

Adopted on: _____

Revised on: July 10, 2023

Reviewed on: April 14, 2025

3002 Deposits

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

Funds collected by district representatives shall be receipted, accounted for, and directed without delay to the proper depository. Funds exceeding \$5,000 shall not be left overnight in school buildings, except in safes provided for the safekeeping of valuables.

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: April 14, 2025

3003

Bidding for Construction, Remodeling, Repair, or Site Improvement

I. Applicability of this policy.

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

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

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

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

III. Formal Bidding for Major Purchases and Construction

- A. Pursuant to section 73-106 of the Nebraska statutes, the board will advertise for bids when the contemplated expenditure of the project exceeds \$109,000 for the construction, remodeling or repair of a

school-owned building or for site improvement.

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

C. Advertising for Bids

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

D. Bid Documents

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

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

Adopted on: _____

Revised on: July 12, 2021

Reviewed on: April 14, 2025

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

I. Applicability of the Policy

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

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

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

- A. A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
- B. A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.
- C. A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with

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

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

A. Methods of Bidding/Soliciting Quotations or Estimates

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

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

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

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

2. Construction with an Anticipated Cost of between \$10,000 and \$250,000 (Simplified Acquisition Procedures)

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

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

Pursuant to Nebraska law, construction projects which have an

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

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

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

1. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised;
2. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
3. Sealed bids will be publicly opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.
4. The contract will be awarded to the lowest responsive and responsible bidder.
 - a) Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest.
 - b) Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.
 - c) Any or all bids may be rejected if there is a sound documented reason.
5. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on the work, its equipment and facilities, honesty, integrity, skills,

business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.

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

B. Advertising for Bids.

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

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

C. Bid Documents

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

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

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

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

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

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

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

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

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

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

V. Other Contract Matters.

A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.322 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards. This includes a "Buy American" provision that provides that as appropriate and to the extent consistent with law, the District and contractor should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of the Buy American provision must be included in all subawards including all contracts and purchase orders for work or products under this award.

B. Contracting with Certain Vendors

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

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

C. Full and Open Competition

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

D. Debarment and Suspension

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

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

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

E. Settlements of Issues Arising Out of Contract

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

F. Record Keeping

1. Record Retention

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

§§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding construction projects for a minimum of five (5) years after the sale or demolition of the building. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.
 - c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.
2. Maintenance of Construction Records for Projects Financed with Federal Funds
- a) The District must maintain records sufficient to detail the history of all construction projects financed with federal funds. These records will include, but are not necessarily limited to the following: rationale for the method of construction, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
 - b) Retention of construction records shall be in accordance with applicable law and Board policy.

VI. Conflict of Interest and Code of Conduct

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

C. Favors and Gifts

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

D. Enforcement

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

VII. Financial Management

A. Identification.

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

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

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

E. Budget Control

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

F. Payment Methods

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

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

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

G. Allowability of Costs

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

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

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

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

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

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

income.

I. Cost Sharing or Matching

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

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

J. Documentation of Personnel Expenses

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

VIII. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

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

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

C. Record Keeping

1. Record Retention

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

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

c) Records will be destroyed in compliance with Schedule

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

2. Maintenance of Procurement Records

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

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

D. Privacy

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

Adopted on: _____

Revised on: July 8, 2024

Reviewed on: April 14, 2025

3004
General Purchasing and Procurement

I. Applicability of this policy.

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

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

II. General Purchasing Policy

- A. The school district's budget shall be the guide for all purchases. No employee of the district may make a purchase that is not provided for in the budget without board or administrative approval.
- B. The board intends to purchase competitively, whenever possible, without prejudice and to seek maximum educational value for every dollar expended.
- C. The acquisition of services, equipment and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district.
- D. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.

III. Building-Specific Purchasing

- A. School buildings are operationally under the control of building principals. Principals have control and responsibility for the building and grounds, for all supplies and equipment housed at the building, for all school-related activities in the building, and for all pupils, teachers, and other employees assigned to the building.
- B. Principals, in consultation with their staff, are responsible for requisitioning, managing, distributing, and utilizing supplies within the building.
- C. The superintendent of schools or his designee is responsible for the requisitioning, managing, distributing, and utilizing of supplies for maintenance and transportation.
- D. The administration is responsible for purchasing of goods, services and supplies and for providing the necessary forms for establishing efficient procedures to facilitate the process.

IV. **Purchasing Procedures**

- A. School personnel must secure the approval of an authorized administrator before making any purchases.
- B. Employees seeking reimbursement for a purchase made with their personal funds must attach an itemized receipt or invoice to all requests for reimbursement; must sign all purchase receipts or charge slips; and must submit itemized receipts and any purchasing card or credit card receipts to the office of the superintendent no later than Friday prior to the next regular board meeting. A non-itemized credit card receipt is not sufficient.
- C. Employees making purchases with a school district credit card or purchasing program must comply with the steps set forth in the district's Purchasing (Credit) Card Program.
- D. All purchases of goods and services made with district funds must be made on a properly executed purchase order.

- E. All purchases shall be initiated with a purchase order. Purchase orders are signed by the person responsible for that particular budget and finally by the superintendent.
- F. For purchases of more than \$5,000 authorized staff members must secure written quotes and/or estimates from a reasonable number of vendors. Staff will purchase from a responsible vendor with the lowest price unless the board approves the purchase from the more expensive vendor.

V. Relations with Vendors

- A. The board wishes to maintain good working relations with vendors who supply materials, supplies and services to the school system. The school shall not extend favoritism to any vendors. Each order shall be placed on the basis of quality, price and delivery, with past services being a factor if all other considerations are equal. The administrative team may, in its discretion, use a Nebraska a state-wide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.
- B. No purchase shall be made that violates any conflict of interest policy or law.
- C. No employee shall endorse any product of any type or kind in such a manner as will identify him/her in any way as an employee of the school district.
- D. The board believes in patronizing local businesses. Consequently, when proposals are judged to be equal in terms of quality, price, and/or service, the contract or purchase will be awarded to the firm that is located within the district. However, the board will not sacrifice either quality or economy to patronize local businesses.

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: April 14, 2025

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 South Dakota Department of Education.

II. Procurement System

The District maintains the following purchasing procedures.

A. Responsibility for Purchasing

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

B. Methods of Purchasing

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

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

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

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

2. Purchases between \$10,000 and \$250,000 (Simplified Acquisition)

Simplified acquisitions are purchases that, in the aggregate amount, is more than \$10,000 and less than \$250,000 annually. For simplified acquisitions, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts, 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 procurement transaction can only be fulfilled by a single source;
 - 2) The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation;
 - 3) The federal awarding agency or pass-through entity expressly authorizes written approval of noncompetitive proposals in response to a written request from the District; or
 - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

5. Competitive Proposals

- a) The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:
 - 1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered;
 - 2) Proposals must be solicited from an adequate number of qualified sources; and
 - 3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
- b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used to procure A/E professional services. The method may not be used to purchase other services provided by A/E firms are a potential source to perform the proposed effort.
- c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

C. Use of Purchase (Debit & Credit) Cards

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

D. Federal Procurement System Standards

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

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

E. Debarment and Suspension

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

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

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

F. Settlements of Issues Arising Out of Procurements

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

III. Conflict of Interest and Code of Conduct

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

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

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

C. Favors and Gifts

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

D. Enforcement

Disciplinary Actions including, but not limited to, counseling, oral reprimand, written reprimand, suspensions without pay, or termination of employment, will be applied for violations of such standards by officers, employees, 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 it matches the purchase order, invoice, or contract and that it is in acceptable condition.

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

C. Inventory Records

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

1. Serial number;

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

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

D. Physical Inventory

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

E. Maintenance

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

F. Lost or Stolen Items

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

G. Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

H. Disposal of Equipment

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

If the item has a current fair market value of \$10,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency or pass-through entity.

I. Equipment Retention

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

J. Equipment and Capital Expenditures

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

K. Depreciation

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

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 South Dakota 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 South Dakota 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 South Dakota 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.

K. Travel Costs

All travel expenses paid with federal grant funds shall meet the federal requirements such as:

- (1) All travel costs must be reasonable and necessary;
- (2) All travel costs must be consistent with District policy; and
- (3) All travel costs must be directly related to the grant award.

In addition, all travel expenses funded with federal grant funds must be preapproved by the District's Business Manager. The state per diem rates for lodging shall be used to determine that maximum amount charged to a federal grant. For reimbursement of meals, the per diem rate and rules set by the State of South Dakota through administrative rule 5:01:02:14 will apply.

There will be no reimbursement for breakfast if the staff member's lodging provides continental breakfast at no cost. For reimbursement for mileage or fuel, the State of South Dakota mileage rate will apply. If a District-owned vehicle is available for travel, the District-owned vehicle must be utilized unless preapproved by the Business Manager. All expenditures claimed by staff must include receipts and a completed voucher.

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:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- Comply with the established accounting policies and practices of the District and
- 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 and Buy American

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

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

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

C. Record Keeping

1. Record Retention

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.
- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). The South Dakota Local Schools Records Retention and Destruction Schedule as approved by the South Dakota Bureau of Administration 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: July 8, 2024

Reviewed on: April 14, 2025

3005
School Activities Fund

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

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

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

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

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: April 14, 2025

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: December 9, 2019

Revised on: _____

Reviewed on: _____

3007
Review of Bills

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

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: _____

3008
Gifts, Grants and Bequests

The school district encourages those who wish to make gifts, grants, bequests or devises of property, real or personal, to the school district to make such donations through the district's foundation. The superintendent or his or her designee is authorized to accept on behalf of the school district gifts of personal property that are consistent with the district's mission and objectives and which the superintendent reasonably believes has a fair market value of \$500 or less. In its sole discretion, the board of education may accept all other donations when they are consistent with the district's mission and objectives. Upon acceptance, donations shall become the sole property of the district. The donation will be under the complete control of the board or school district which will not have any obligation to replace it if it is destroyed or becomes obsolete.

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: _____

**3009
Audit**

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

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: _____

3010
Insurance

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

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

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: _____

3011 Transportation

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

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

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

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

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

Adopted on: _____

Revised on: _____

Reviewed on: _____

3012

School Meal Program and Meal Charges

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

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

Payment Options. Families may pay for school lunches using cash or check.

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

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

The district's policy on charged meals is: If a student has no funds available to pay for a meal, the student will be provided and charged for a limited "courtesy meal" option, such as a plain sandwich, milk, and a piece of fruit. Students who qualify for free meals will not be denied a reimbursable meal, even if they have accrued a negative balance from other food purchases. School staff may prohibit any students from charging a la carte or extra items if they do not have cash in hand or their account has a negative balance.

If a student repeatedly lacks funds to purchase a meal, has not brought a meal from home, and is not enrolled in a free meal program, the district will use its resources and contacts to protect the health and safety of the student. Failure or refusal of parents or guardians to provide meals for students may require mandatory reporting to child protection agencies as required by law.

Collection of Delinquent Meal Charge Debt

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

Collection efforts may continue into a new school year.

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

Adopted on: _____

Revised on: July 11, 2022

Reviewed on: _____

3013
Emergency Closings

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

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: _____

3014
Use of School Property

1. Use of Specific Facilities by Application and Agreement
 - a. The district permits non-commercial use of the track by individual patrons for their personal health and wellness. The facility uses defined in this paragraph are an exception to the general facility use requirements contained in this policy for ease of administration and efficiency. All other facility uses must comply with the other provisions of this policy.
 - b. These particular facilities may be used upon only one application and upon signing the district's written waiver and agreement.
 - c. Use of these facilities is governed by this and other district policy and the agreement signed by the user. A copy of each agreement will be maintained in the district's central office.

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

obligations shall be permitted to use the school facilities and equipment.

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

3. Definitions

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

- e. "Superintendent" shall mean the superintendent of schools or his/her designee.

4. Use of School Property by Student Groups

a. Curriculum-related and Extracurricular student groups

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

b. Non-curriculum related student groups

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

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

5. Use of facilities by non-student groups

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

- iii. Non-student groups which provide programming and services for community members and others living within the district may be given priority of use over other outside groups.
 - c. Denial of access
 - i. The superintendent may limit or deny access to school buildings, grounds, and activities to any person whom the superintendent deems to be using the facilities inappropriately and contrary to the district's mission.
 - ii. Upon determining that a person or group has engaged in, or is engaging in conduct that constitutes grounds for exclusion under this policy, the superintendent shall take such action as he or she determines appropriate, including directing the person to cease engaging in the conduct or to leave the school premises or activity immediately. The superintendent may request assistance from law enforcement authorities to remove an offending person from the school grounds. A person who enters school premises in violation of these conditions shall be deemed to be trespassing.
 - iii. The superintendent shall have the authority to fix the time when, and the conditions under which, the offending person may return to school premises.
- 6. Students, staff, and community members may use or lease school equipment for non-school use only if they have received the prior permission of the superintendent.
- 7. Proof of Insurance
 - a. When any non-curriculum related or non-student group utilizes school district facilities, the group submitting the facility use application may be asked to provide proof of insurance up to the current tort claims limits applicable to political subdivision in the State of Nebraska. Currently, those limits are \$1,000,000 per person for any number of claims arising out of a single occurrence and \$5,000,000 for all claims arising out of a single occurrence.

- b. The district may require the non-curriculum related or non-student group to include the district as an additional insured on any such policies and may refuse access to its facilities until proof of satisfaction of this requirement is submitted to the superintendent.

8. No Fees for Admission

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

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: _____

3016
Use of Tobacco Products

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

Adopted on: September 11, 2019

Revised on: _____

Reviewed on: _____

3017
Official Communication with the Public

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

Adopted on: _____

Revised on: July 8, 2024

Reviewed on: _____

3018
Denying Access to School Premises or Activities

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

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

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

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

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: _____

3019
Sale or Disposal of School Property

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

Adopted on: December 9, 2019

Revised on: _____

Reviewed on: _____