

Board of Education Regular Meeting  
Monday, June 8, 2026 6:00 PM Mountain  
Dundy County Stratton High School  
400 9th Avenue West  
Benkelman, Nebraska 69021

**1. Opening Procedures**

Procedural Item

1.A. Call to order

Action Item

1.B. Board Member Roll Call

Action Item

Excused Absence:

Unexcused Absence:

1.C. District Mission Statement:

- Partnering with families and the community, Dundy County Stratton Schools will provide a dynamic and inclusive environment because every Day, every Child, is empowered to achieve Success!

1.D.

Information Item

1.E. Nebraska Open meetings law-posted on the East wall

Procedural Item

1.F. Publication of Meeting-notice was provided according to policy.

Consent Item

1.G. Pledge of Allegiance

Procedural Item

**2. Awards and Recognitions**

Action Item

**3. Public comment**

Information Item

Welcome to the Dundy County Stratton Public Schools Board of Education Meeting. The Board welcomes citizens to attend board meetings to become acquainted with the programs and operations of the district. Members of the public are also encouraged to share their ideas and opinions with the Board during the agenda item

labeled “Public Items”. Comments or questions from the audience at any other time during the meeting except for the agenda item “Public Items” will out of necessity be declared out of order.

The Nebraska Open Meetings Act prevents the board from speaking to a matter that is not on the agenda. Please understand that the board may be unable to address your issue during the meeting. It is not permissible for the board to comment on items not listed for the protection of the public’s right to know and participate in the discussion of items that do come before the board and stated appropriately in the meeting agenda.

During this agenda item “Public Items” we ask that you abide by the following rules:

**Public Comment Protocol and Procedures**

- Anyone wishing to speak to the board on specific agenda items or on other topics relevant to board business must complete a Public Comment Request Card and submit it to the Board President prior to the opening of the meeting. The public will only be recognized and their comments heard at Item “Public Items” on the board agenda. The total time allotted for the public comment will not exceed thirty minutes and each member of the public will be allotted not more than five minutes to address the Board. If a group wishes to speak, please designate one spokesperson for the group.
- Please state your name and the topic you are addressing before you begin.
- Speakers are asked to direct their questions and comments to the chair. A member of the Board of Education or the Superintendent may direct clarifying questions to the chair, but the board will not under any circumstance enter into a debate with any the member of the public.
- Speakers may offer objective criticism of district operations and programs, but the Board would encourage members of the public to address complaints concerning individual district personnel through the proper chain of command. The chair may direct the member of the public to the appropriate means to address concerns brought before the Board; however, the board will not respond with action but will take comments under advisement and direct the comments to the appropriate staff member to address outside of the board meeting.
- Please remember that is a public meeting for the conduct of business of the Dundy County Stratton Public School District. Offensive language, personal attacks and hostile conduct will not be tolerated. You should further be advised that there is no legal protection for any comments that are made.
- As stated in **NEB. REV. STAT. § 79-570 Class I, II, III, IV, or VI school district; president; meetings; maintenance of order.**

If any district meeting of a Class I, II, III, IV, or VI school district any person conducts himself or herself in a disorderly manner and persists in such conduct after notice by the president or person presiding, the president or person presiding may order such person to

withdraw from the meeting and, if the person refuses, may order any person or persons to take such person into custody until the meeting is adjourned.

- As stated in **NEB. REV. STAT. § 79-571 Class I, II, III, IV, or VI school district; meetings; disorderly conduct; penalty.**

Any person who refuses to withdraw from such meeting on being so ordered as provided in section 79-570 or who willfully disturbs such meeting shall be guilty of a Class V misdemeanor.

#### 4. **Reports**

Action Item

4.A. Technology report

Information Item

4.B. Elementary principal report

Information Item

4.C. Secondary principal report

Information Item

4.D. Transportation report

Information Item



4.E. Superintendent report  
Information Item

4.F. Board and committee reports  
Information Item

4.F.1. Board information  
Information Item

4.F.2. Finance/Budget/Legislation committee  
Information Item

4.F.3. Transportation/Facilities/Grounds committee  
Information Item

4.F.4. Curriculum/Activities/Staff Development committee  
Information Item

4.F.5. Americanism committee  
Information Item

4.F.6. Negotiations committee  
Information Item

5. **Consent Agenda**  
Consent Agenda

5.A. Verification of publication and notice  
Consent Item

To verify that notice of the meeting was given by publication in the Benkelman Post, a legal newspaper for Dundy County Stratton and by written notice to each member of the board, the designated method of giving notice

5.B. Approval of the minutes  
Consent Item

Board of Education Regular Meeting  
Dundy County Stratton Public School  
Benkelman NE 69021

The Dundy County Stratton Board of Education met on Monday, May 11, 2026 at Dundy County Stratton High School.

President Fries called the meeting to order at 6:03 PM.

Attendance Taken at 6:03 PM. Jennifer Fries: Present, Steve Guernsey: Absent, Ted Henderson: Present, Nick Ladenburger: Present, Kent Lorens: Present, Cole Lutz: Absent, Sandy Noffsinger: Present, Lindsay Stamm: Present, Shad Stamm: Present. Present: 7, Absent: 2.

Others present:

Alan D Garey, Superintendent  
Sandy O'Neil, Secondary Principal  
Kris Freeland, Elementary Principal  
Ronda Sargent, Recording Secretary/Business Manager

**Pledge of Allegiance.** The Pledge of Allegiance was recited.

President Fries stated that the board follows the Open Meetings Act Guidelines which are located in the meeting room. The Board of Education may enter closed session during the meeting when it determines that doing so is appropriate and is authorized by the provisions of the Open Meeting Act.

Motion to excuse Steve Guernsey and Cole Lutz passed with a motion by Lorens and a second by Stamm. Stamm: Yea, Fries: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Noffsinger: Yea, L Stamm: Yea. Yea: 7, Nay: 0, Absent: 2.

**Awards and Recognitions**

Stamm recognized Miss Mues for the FFA banquet being very well done! He welcomed and recognized Mr. Venzon for the great performance at graduation. Ladenberger recognized the music department for a very nice concert. Garey shared an inspiring update with the Board regarding the unique gifts and talents of our students at every point on the spectrum. This is a time to be very proud to be a Dundy County Stratton student, faculty, and board member. Noffsinger wanted to shout out to Steve Guernsey for his lead with the shooting sports and how impressive the state event was. Noffsinger also wanted to mention how he appreciated his involvement with the Safety Day. Henderson recognized the CTSO award presentation and recognizing Mr. Rettele. Stamm and O'Neil recognized the custodial staff for always having the building and grounds in top shape. Freeland thanked the Lions Club and the Men's Club for providing the ribbons and help for the elementary for their participation in the Elementary track meet. L Stamm thanked Mr. Freeland for being outside every morning greeting the students.

**Elementary principal report**

In written form:

**Secondary principal report**

In written form:

**Transportation report**

In written form:

**Superintendent report**

In written form:

Board and committee reports

Board information

Finance/Budget/Legislation committee

Transportation/Facilities/Grounds committee

Curriculum/Activities/Staff Development committee

Americanism committee

Negotiations committee

### **Consent Agenda**

Motion to approve the consent agenda passed with a motion by Stamm and a second by Noffsinger. Fries: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Noffsinger: Yea, L Stamm: Yea, Stamm: Yea. Yea: 7, Nay: 0, Absent: 2. The consent agenda includes the verification of notice of the meeting by publication in the Benkelman Post & News Chronicle, a legal newspaper for Dundy County and to each member of the board, approval of the minutes from the March 9, 2026 regular meeting, the approval of the bills as presented in the amount of \$607,471.26 for the general fund \$24,205.69 for the activity fund; \$22,325.47 for the nutrition fund; \$8,610.00 for depreciation fund; \$213,821.16 for special building fund.

### **Financial Report**

Motion to approve the financial report as presented passed with a motion by Stamm and a second by Ladenburger. Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Noffsinger: Yea, L Stamm: Yea, Stamm: Yea, Fries: Yea. Yea: 7, Nay: 0, Absent: 2.

### **New Teacher Contract**

Motion to extend a contract with Austin Anderson for the 2026-2027 school year passed with a motion by Ladenburger and a second by L Stamm. Ladenburger: Yea, Lorens: Yea, Noffsinger: Yea, L Stamm: Yea, Stamm: Yea, Fries: Yea, Henderson: Yea. Yea: 7, Nay: 0, Absent: 2.

### **Classified Staff Pay**

Motion to approve classified staff rates as presented with a 5% increase passed with a motion by Stamm and a second by Noffsinger. Lorens: Yea, Noffsinger: Yea, L Stamm: Yea, Stamm: Yea, Fries: Yea, Henderson: Yea, Ladenburger: Yea. Yea: 7, Nay: 0, Absent: 2.

### **Surplus Property**

Motion to accept the offer for the 1999 Chevy Mid-Bus in the amount of \$500.00 from Steve Guernsey passed with a motion by Stamm and a second by L Stamm. Noffsinger: Yea, L Stamm: Yea, Stamm: Yea, Fries: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea. Yea: 7, Nay: 0, Absent: 2.

### **NASB information**

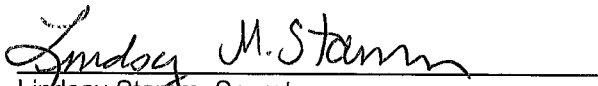
Law conference in June

### **Legislation**

Attached:

### **Adjourn**

Motion to adjourn at 7:32 passed with a motion by Lorens and a second by Ladenburger. L Stamm: Yea, Stamm: Yea, Fries: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Noffsinger: Yea. Yea: 7, Nay: 0, Absent: 2.

  
Lindsay Stamm, Secretary

5.C. Payment of the bills  
Consent Item

## General Fund Authorization June 2026

Accelerated Receivables Solutions	Payroll	431.03
Colonial Life	Payroll	31.20
Dundy County School Cafe Plan	Payroll	676.67
EFTPS	Payroll	67,712.87
Healthplan Services, Inc	Payroll	762.80
LegalShield	Payroll	47.03
MG Trust Company	Payroll	7,298.00
Nebraska Dept of Revenue	Payroll	8,290.48
Nebraska School Retirement System	Payroll	47,950.42
Transamerica Employee Benefits	Payroll	310.22
Blue Cross-Blue Shield	Payroll	82,137.22
Madison National Life Ins Co Inc	Payroll	1,950.80
Mutual of Omaha	Payroll	1,360.39
Net Payroll	Payroll	230,704.87
Academic Hallmarks, Inc.	Quiz Bowl Questions 2026	75.00
AgEdNet	26-27 Subscription Renewal	465.00
Al's Lock & Safe Inc	Fobs	480.50
Amazon Capital Services	Supplies/Repairs	722.96
Apptegy Inc	Thrillshare Media Subscription	7,923.58
Atco International	Supplies	1,142.85
Barker Land Investments	July rent apt 102	450.00
Black Hills Energy	Gas	2,279.59
Bosselman Energy Inc.	Propane	1,500.00
Brico Pest Control	Spraying Mice/Roaches	120.00
BWTELCOM	Communications:Phone, Data, Internet	619.30
City Of Benkelman	Utilities	11,118.26
Crowne Plaza Kearney	Data conf	408.00
Dundy Co Stratton School Lunch	May 2026 Seconds	2,564.00
Dundy County Hospital	Services/PT Services	256.50
Dundy County Processors	Supplies	46.26
Eakes Office Products	Custodial Supplies	2,163.18
ESU # 10	Services	100.00
Esu #15	6 of 8 SPED 12.15-1.15.26	35,886.89
Esu #16	Audiology	191.90
Farmers Co-op Grain & Supply	Fuel	8,389.88
Frenchman Valley Coop	Tires #2	1,117.80
Gaggle.Net, Inc	Safety Management for Students	1,785.00
Goodheart-Willcox Publisher	Exploring Woodworking-Online Subscriptio	2,323.95
Grace Market	Supplies	448.27
Grizzly Industrial, INC	8" x 76" Jointer with Parallelogram Beds	2,344.00
Hampton Inn & Suites-La Vista	State Track 2026	1,590.00
Hometown Leasing	Copier Lease	1,681.01
Houghton Mifflin Harcourt Publishing Co	MAP Growth K-12 Testing	1,990.00
Imperial NAPA	Supplies/Repairs	641.17
KSB School Law	Annual Policy Updates	1,500.00
Lakeshore Learning Materials LLC	Supplies	55.15
Ne Council Of School Admin	Membership	100.00
Nebraska School Transportation Association	Summer Conf	150.00
NinjaOne	30 mo Subscription	6,780.00
Northwest Fire Extinguisher	Hood Inspection	146.50
Omnify Benefits	125 Plan Fee	50.00
Owens Implement & Supply	Supplies/Repairs	1,198.93
Planbook Inc	Plan books instruction	180.00
Protex Central Incorporated	Supplies	1,592.00
Pye-Barker Fire Safety	Label zones	1,173.95
Pyramid School Products	Supplies	44.90

Ramada Midtown Grand Island	State Golf	278.00
Rocky Mountain Low Voltage	Monthly Monitoring	60.00
Sam's Club MC/SYNCB	Fuel	59.87
School Specialty	Supplies	197.58
Schroeder, Cindy	Services	259.00
Scoop Media LLC	Advertising	694.45
SimpliFaster	Freelap Tx Pad Pro	189.00
SWPPD	Bus Radio	54.00
Unifirst Corporation	Custodial Supplies	1,127.82
UNK Academic Advising and Career Development	Sept 26 Career Fair	200.00
US Bank	Subscriptions/Supplies/Conferences	2,504.12
USPS	2026 1 year box rent	280.00
Van Diest Supply Company	Supplies	393.75
Verified First	Background Check	24.85
Verizon Wireless	Cell Service	40.01
Village of Stratton	Utilities	369.94
Virco Inc	Supplies	5,920.56
		<u>\$ 566,113.23</u>

***Special Building Authorization June 2026***

Facility Advocates	Billing #4 of 7	<u>\$ 185,000.00</u>
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***Depreciation Authoriozation June 2026***

Truck Center Companies	2025 Chev Minotour 14 passenger bus	<u>\$ 99,450.00</u>
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06/04/2026 04:51 PM

Posted - All; Fund Number 05; Processing Month 05/2026

User ID: RJS

Vendor Name	Invoice Description	Amount
Checking Account ID	ACTIVITY	Fund Number
05	ACTIVITY FUND	
Amazon Capital Services	Pallet of water	1,385.15
Anderson, Shane	Smoked Brisket for Prom	250.00
Cash Wa Distributing	Concessions	1,451.16
Chesterman Company	Drinks	2,587.00
CMS Trading Co LLC	Prom 2026 decorations	446.00
Craft, Rochelle	RPAC Track Mileage	126.88
Crowne Plaza Kearney	State FBLA Rooms	1,039.60
Drews, Robert	Twilight Starter	350.00
Dundy County Processors	Hamburgers	277.95
Family, Career and Community Leaders of America	2026 ConneCTEd Registration	1,000.00
Gothenburg Public Schools	2026 JH State Track	40.00
Grace Market	Supplies	118.19
Jones School Supply Company, Inc.	Kindergarten Graduation	157.04
Kearney Catholic Boys Basketball	Boys Basketball Team Camp	300.00
Lamp Post 613, The	NHS Tshirts	100.00
Leadship Center, The	COLT Leadership Housing	720.00
Lorens, Patrick	Eagle Eye-Track Timer	648.00
McCook Lettering	Engraving	40.00
Medicine Valley Schools	Golf Entry Fee	50.00
MFAC, LLC	Measuring Cane	148.30
National FFA Organization	2026 Banquet Awards	492.50
Nebraska Associations	State FBLA Bowling	120.00
Nebraska FCCLA	NLC Registration	385.00
Nebraska FFA State Association	2026 Banquet Awards	1,320.00
Nebraska School Activities Assn	26-27 Membership	1,265.00
NWK Pumping LLC	Portable Toilet Rental	720.00
Ogallala Public Schools	Golf Entry Fee	130.00
Old Town Museum	2nd Grade Field Trip	52.00
Oriental Trading Co Inc	Prom Decorations	293.92
Owens Implement & Supply	April Statement	100.30
Scoop Media LLC	Greenhouse Advertisement	345.20
Seize The Daisy	Prom Royalty Flowers	1,027.00
Skyline Irrigation LLC	Trenching Track Renovation	885.20
Southern Valley Public Schools	District D-7 Track	100.00
Spargo, Michael	18 students State Track Fri/Sat lunch	792.00
Stroup, Jordan	JH RPAC Starter	300.00
Sutherland High School	JV Track Entry Fee	100.00
US Bank	Supplies	2,853.10
Xtra Pickle LLC	Sandwiches for basketball	304.00
Zarkowski, Marilyn	2026 Senior Composite	250.00
Fund Number	05	23,070.49

Checking Account ID	ACTIVITY	23,070.49
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Vendor Name	Invoice Description	Amount
Checking Account ID NUTRITION	Fund Number 06 NUTRITION FUND	
Amazon Capital Services	Supplies	22.99
Cash Wa Distributing	Supplies/Food	8,435.08
Sysco Denver	Supplies/Food	2,348.36
Fund Number 06		<hr/> 10,806.43
Checking Account ID NUTRITION		<hr/> 10,806.43

6. **Business Meeting**

Action Item

6.A. Financial Report

Action Item

Presentation of the financial status of the district, balances in various funds, recent/impending activity therein, anticipated expenses and planning for future considerations.

Financial Report June				
	Income		Expense	
	MTD	YTD	MTD	YTD
2026	\$ 435,387	\$ 5,271,579	\$ 549,142	\$ 5,664,371
2025	\$ 311,098	\$ 6,000,336	\$ 484,839	\$ 5,297,172
2024	\$ 447,738	\$ 5,257,333	\$ 480,238	\$ 5,391,791
2023	\$ 771,661	\$ 5,915,528	\$ 456,433	\$ 5,281,249
2022	\$ 499,757	\$ 4,874,585	\$ 458,909	\$ 5,745,365
2021	\$ 847,700	\$ 4,617,523	\$ 405,600	\$ 4,961,583
2020	\$ 533,611	\$ 4,669,026	\$ 411,320	\$ 4,875,663
2019	\$ 435,527	\$ 4,308,943	\$ 484,848	\$ 4,823,382
2018	\$ 376,678	\$ 4,922,085	\$ 447,466	\$ 4,675,335
2017	\$ 535,315	\$ 4,567,216	\$ 442,322	\$ 4,648,009
2016	\$ 1,595,595	\$ 4,725,485	\$ 469,893	\$ 4,659,871
2015	\$ 1,458,513	\$ 4,595,805	\$ 415,193	\$ 4,572,756
Average	\$ 822,540	\$ 4,631,427	\$ 445,174	\$ 4,709,169

Fund Balances							
	Unemp	GF	Depreciation	QCPUF	Sp Bld	Dep/SpBd/Q	Total
2026	\$ 13,847	\$ 3,917,176	\$ 801,381	\$ 207,659	\$ 2,081,283	\$ 3,090,323	\$ 7,021,346
2025	\$ 13,753	\$ 4,867,826	\$ 506,051	\$ 206,566	\$ 1,441,027	\$ 2,153,644	\$ 7,035,223
2024	\$ 13,558	\$ 4,002,881	\$ 605,529	\$ 205,460	\$ 812,148	\$ 1,623,137	\$ 5,639,576
2023	\$ 13,350	\$ 3,683,102	\$ 497,808	\$ 267,433	\$ 130,897	\$ 896,138	\$ 4,592,589
2022	\$ 13,342	\$ 3,026,045	\$ 390,459	\$ 279,403	\$ 815,104	\$ 1,484,966	\$ 4,524,354
2021	\$ 13,335	\$ 2,574,746	\$ 644,327	\$ 241,163	\$ 1,004,032	\$ 1,889,522	\$ 4,477,603
2020	\$ 13,321	\$ 2,899,723	\$ 537,689	\$ 169,396	\$ 694,382	\$ 1,401,467	\$ 4,314,511
2019	\$ 13,237	\$ 2,815,464	\$ 349,582	\$ 101,874	\$ 501,276	\$ 952,732	\$ 3,781,433
2018	\$ 13,191	\$ 2,887,514	\$ 163,081	\$ 64,249	\$ 330,771	\$ 558,101	\$ 3,458,806
2017	\$ 12,860	\$ 2,158,773	\$ 142,501	\$ 55,616	\$ 265,798	\$ 463,915	\$ 2,635,548
2016	\$ 13,907	\$ 1,519,734	\$ 144,652	\$ 53,421	\$ 256,153	\$ 454,226	\$ 1,987,867
2015	\$ 13,901	\$ 1,496,055	\$ 225,089	\$ 81,158	\$ 427,293	\$ 733,540	\$ 2,243,496
Average	\$ 13,419	\$ 2,175,508	\$ 204,981	\$ 71,264	\$ 356,258	\$ 632,503	\$ 2,821,430

Account Groups; Processing Month 05/2026; Account Group ID  
GFREVENUE; Accounts to Include Accounts With Activity

**Account Group: GFREVENUE Monthly Board Report Accounts**

**Fund: 01 GENERAL FUND**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Taxes Levied/Assessed by the School Dist	5,883,515.00	271,407.44	2,521,435.58	42.86	3,362,079.42
01 1115	Carline Taxes	0.00	0.00	3,877.41	0.00	(3,877.41)
01 1120	Public Power Dist Sales Tax	0.00	0.00	2,811.89	0.00	(2,811.89)
01 1125	Motor Vehicle Tax	0.00	18,843.34	224,791.37	0.00	(224,791.37)
01 1140	Penalties & Interest on Taxes	0.00	290.30	11,722.48	0.00	(11,722.48)
01 1190	OTHER TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS)	0.00	0.00	28.95	0.00	(28.95)
01 1510	Interest on Investments	0.00	9,652.74	82,162.58	0.00	(82,162.58)
01 1740	Fees-Locker; equipment	0.00	1,804.21	2,129.21	0.00	(2,129.21)
01 1800	Revenue-Community Service Activities	0.00	0.00	728.00	0.00	(728.00)
01 1911	Local License Fees	0.00	0.00	1,700.00	0.00	(1,700.00)
01 1925	OTHER CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	0.00	0.00	1,507.45	0.00	(1,507.45)
01 1990	Other Local Receipts	0.00	0.00	1,080.19	0.00	(1,080.19)
	<b>Subtotal: LOCAL RECIEPTS</b>	<b>5,883,515.00</b>	<b>301,998.03</b>	<b>2,853,975.11</b>	<b>48.51</b>	<b>3,029,539.89</b>
01 2110	County Fines And License	31,501.00	0.00	6,387.82	20.28	25,113.18
01 2130	Other County Receipts	0.00	16.56	46.00	0.00	(46.00)
	<b>Subtotal: COUNTY AND ESU RECEIPTS</b>	<b>31,501.00</b>	<b>16.56</b>	<b>6,433.82</b>	<b>20.42</b>	<b>25,067.18</b>
01 3110	State Aid	2,965,001.00	43,682.00	393,138.00	13.26	2,571,863.00
01 3120	Special Education-School Age	0.00	79,926.00	352,447.00	0.00	(352,447.00)
01 3130	Homestead Exemption	0.00	4,417.08	25,164.39	0.00	(25,164.39)
01 3131	Property Tax Credit	0.00	0.00	1,318,948.75	0.00	(1,318,948.75)
01 3180	Pro-Rate Motor Vehicle	0.00	0.00	7,941.80	0.00	(7,941.80)
01 3400	State Apportionment	0.00	0.00	74,666.51	0.00	(74,666.51)
01 3512	Distance Education Incentive Pymts	0.00	0.00	2,000.00	0.00	(2,000.00)
01 3535	Payments For High Ability Learners	0.00	0.00	2,414.00	0.00	(2,414.00)
01 3551	Career Education	0.00	0.00	1,570.69	0.00	(1,570.69)
01 3599	STATE CATEGORICAL PROGRAMS - OTHER	0.00	0.00	500.00	0.00	(500.00)
	<b>Subtotal: STATE RECEIPTS</b>	<b>2,965,001.00</b>	<b>128,025.08</b>	<b>2,178,791.14</b>	<b>73.48</b>	<b>786,209.86</b>
01 4310	REAP: SRSA Grants	0.00	0.00	15,662.00	0.00	(15,662.00)
01 4505	Title I, Part A ESSA Improving Basic Pro	0.00	0.00	81,808.00	0.00	(81,808.00)
01 4509	Title II Part A ESSA Supporting Eff Inst	0.00	0.00	15,183.00	0.00	(15,183.00)
01 4516	IDEA PreK(619) Base Allocation	0.00	0.00	671.00	0.00	(671.00)
01 4518	IDEA Part B (611) Base & Enrollment Poverty Allocation	0.00	0.00	79,247.00	0.00	(79,247.00)
01 4521	IDEA Part B Proportionate Share	0.00	0.00	3,924.00	0.00	(3,924.00)
01 4530	Other Federal	252,000.00	0.00	0.00	0.00	252,000.00
01 4708	Medicaid In Public Schools	0.00	1,027.26	8,451.99	0.00	(8,451.99)
01 4969	TITLE IV-A: Student Support & Academic G	0.00	0.00	10,000.00	0.00	(10,000.00)
	<b>Subtotal: FEDERAL RECEIPTS</b>	<b>252,000.00</b>	<b>1,027.26</b>	<b>214,946.99</b>	<b>85.30</b>	<b>37,053.01</b>
01 5300	Proceeds-Disposal of Property	0.00	2,320.50	2,525.50	0.00	(2,525.50)
01 5301	Insurance Adjustments	0.00	0.00	5,906.25	0.00	(5,906.25)
01 5500	Capital Lease Proceeds	0.00	2,000.00	9,000.00	0.00	(9,000.00)
	<b>Subtotal: NON-REVENUE RECEIPTS</b>	<b>0.00</b>	<b>4,320.50</b>	<b>17,431.75</b>	<b>0.00</b>	<b>(17,431.75)</b>
		<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
	<b>Grand Total:</b>	<b>9,132,017.00</b>	<b>435,387.43</b>	<b>5,271,578.81</b>	<b>57.73</b>	<b>3,860,438.19</b>

06/04/2026 05:00 PM

Regular; Processing Month 06/2026; Function Number 57 Records Selected; Fund Number 01

User ID: RJS

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01	GENERAL FUND					
1100	Regular Instructional Programs	4,128,072.00	238,366.72	2,456,981.23	60.06	1,671,090.77
1150	Limited English Proficiency Programs	57,543.00	1,725.95	26,062.86	45.29	31,480.14
1160	Poverty Programs	325,993.00	15,652.61	163,920.67	50.28	162,072.33
1200	Special Education Instructional Programs	502,213.00	34,242.81	365,585.63	72.86	136,627.37
1291	Early Childhood SpEd Ages 3-5	128,044.00	8,642.67	142,174.19	144.12	(14,130.19)
1292	Early Childhood SpEd Ages 0-2	43,259.00	1,500.00	10,474.00	24.21	32,785.00
1300	Summer School	0.00	0.00	165.97	0.00	(165.97)
2120	Guidance Services	88,789.00	5,699.21	76,944.12	88.06	11,844.88
2130	Health Services	0.00	0.00	1,610.86	0.00	(1,610.86)
2140	Psychological Services	0.00	3,437.50	22,625.00	0.00	(22,625.00)
2141	Psychological Services-SPED-School Age	71,236.00	10,625.00	74,673.00	104.82	(3,437.00)
2142	Psychological Services Sped-Ages 3-5	0.00	1,950.00	11,932.00	0.00	(11,932.00)
2151	Speech Path/Audiology Svcs SPED SA	68,137.00	9,557.75	71,380.82	104.76	(3,243.82)
2152	Speech Path/Audiology SPED Age 3-5	0.00	1,237.50	4,974.50	0.00	(4,974.50)
2153	Speech Path/Audiology Svcs SPED 0-2	0.00	1,237.50	4,974.50	0.00	(4,974.50)
2161	Occupational Therapy SPED SA	14,773.00	1,968.08	12,408.48	83.99	2,364.52
2171	Physical Therapy Services-SA	1,469.00	256.50	1,712.15	116.55	(243.15)
2210	Improvement of Instruction	3,044.00	0.00	964.00	31.67	2,080.00
2212	Instruction & Curriculum Development	0.00	0.00	250.00	0.00	(250.00)
2213	Instructional Staff Training	3,540.00	0.00	140.00	6.07	3,400.00
2220	Library/Media Services	57,065.00	6,227.97	65,774.49	115.36	(8,709.49)
2230	Instruction-Related Technology	120,527.00	17,325.86	99,871.47	94.76	20,655.53
2240	Academic Student Assessment	0.00	0.00	0.00	0.00	0.00
2310	Board of Education	48,241.00	798.69	36,711.18	82.48	11,529.82
2320	Executive Administration	254,750.00	17,465.11	162,468.67	64.56	92,281.33
2330	District Legal Services	10,232.00	1,500.00	1,800.00	18.16	8,432.00
2410	Principal	576,092.00	42,756.65	402,326.55	70.62	173,765.45
2510	Fiscal Services	154,210.00	10,659.55	141,526.75	94.07	12,683.25
2570	Personnel Services	0.00	0.00	0.00	0.00	0.00
2610	Operation of Buildings	442,527.00	38,947.12	382,148.71	87.19	60,378.29
2620	Maintenance of Buildings	204,508.00	14,847.24	175,942.15	88.46	28,565.85
2630	Care and Upkeep of Grounds	6,268.00	838.17	23,408.68	382.46	(17,140.68)
2640	Care and Upkeep of Equipment	981.00	62.27	672.79	68.58	308.21
2650	Vehicle Operation & Maint (non student t	261,582.00	0.00	864.73	0.33	260,717.27
2660	Security	4,732.00	480.50	1,929.74	47.65	2,802.26
2670	Safety	7,607.00	1,233.95	6,826.92	89.75	780.08
2680	Operations & Maintenance of Plant	0.00	0.00	40.00	0.00	(40.00)
2710	Vehicle Operation	539,997.00	28,432.37	338,095.43	62.61	201,901.57
2712	Vehicle Operation-School Age Sped	49,536.00	2,592.50	43,229.96	87.27	6,306.04
2713	Vehicle Operation-Below Age 5 Sped	0.00	488.99	7,615.35	0.00	(7,615.35)
2730	Vehicle Servicing & Maintenance-Reg Ed	0.00	12,837.49	141,468.57	0.00	(141,468.57)
3400	CATEGORICAL GRANTS FROM CORPORATIONS & O	0.00	75.00	25,189.20	0.00	(25,189.20)
3535	High Ability Learners	0.00	0.00	1,650.00	0.00	(1,650.00)
3551	CAREER EDUCATION	0.00	0.00	5,170.58	0.00	(5,170.58)
4700	Building Improvements	228,103.00	0.00	0.00	0.00	228,103.00
5000	Debt Service	0.00	0.00	0.00	0.00	0.00
6200	Federal Services-Title I, Part A ESSA Im	700,047.00	8,570.67	77,679.63	11.24	622,367.37
6210	Federal Services-Title I, Part A Account	86,000.00	0.00	0.00	0.62	86,000.00
6310	Federal Services-Title II, Part A ESSA S	0.00	1,564.75	15,845.34	0.00	(15,845.34)
6406	Federal Services-IDEA PK (619) Sped 3-4	0.00	0.00	0.00	0.00	0.00
6408	IDEA-PtB-611-Base-EP	0.00	0.00	0.00	0.00	0.00
6412	Federal Services-IDEA Part B Proportiona	0.00	0.00	0.00	0.00	0.00
6700	Federal Services-Fed Voc&App Tech(Perkin	0.00	2,773.00	4,018.00	0.00	(4,018.00)
6992	Federal Services--REAP-SRSA Grants	0.00	0.00	0.00	0.00	0.00
8000	Transfers (Outgoing)	175,000.00	2,564.00	52,142.49	29.80	122,857.51
9000	NON-PROGRAM EXPENDITURES	0.00	0.00	0.00	0.00	0.00
9001	Repayment of Interfund Loan General Fund	0.00	0.00	0.00	0.00	0.00

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

06/04/2026 05:00 PM

Regular; Processing Month 06/2026; Function Number 57 Records Selected; Fund Number 01

User ID: RJS

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01	GENERAL FUND	9,364,117.00	549,141.65	5,664,371.36	61.63	3,699,745.64
Grand Total:		9,364,117.00	549,141.65	5,664,371.36	61.63	3,699,745.64

**TOTAL SUMMARY OF BANK BALANCES**

	Feb	March	April	May
<i>Pinnacle Bank-Unemployment</i>	\$13,829.62	\$13,835.68	\$13,841.37	\$13,846.87
<b>General Fund</b>				
Pinnacle Bank-ICS SWEEP (MMSA)	\$3,359,752.57	\$3,318,945.09	\$3,052,430.03	\$3,737,009.55
Pinnacle Bank Benkelman-General Fund	\$430,903.04	\$128,752.55	\$124,652.47	\$154,550.87
Pinnacle Bank Benkelman-Clearing A/C	\$23,845.24	\$25,919.24	\$25,919.20	\$25,615.24
<b>Total General Fund Balances</b>	<b>\$3,814,500.85</b>	<b>\$3,473,616.88</b>	<b>\$3,203,001.70</b>	<b>\$3,917,175.66</b>
<b>Pinnacle Bank Depreciation Fund Balance</b>				
Depreciation Fund 0637	\$439,677.68	\$434,609.26	\$400,411.92	\$396,265.04
Depreciation Fund MMSA 6986	\$404,913.88	\$404,984.88	\$405,051.45	\$405,115.81
<b>Total Depreciation Fund</b>	<b>\$844,591.56</b>	<b>\$839,594.14</b>	<b>\$805,463.37</b>	<b>\$801,380.85</b>
<b>QCPUF</b>				
Pinnacle Bank Benkelman-Checking A/C	\$205,786.42	\$205,876.63	\$205,971.14	\$206,052.96
NE Liquid Asset Fund	\$1,592.81	\$1,597.41	\$1,601.85	\$1,606.41
<b>Total Qualified Capital Purpose Undertaking Fund</b>	<b>\$207,379.23</b>	<b>\$207,474.04</b>	<b>\$207,572.99</b>	<b>\$207,659.37</b>
<b>Pinnacle Bank Special Building Fund</b>				
Special Building Fund 0648	\$373.44	\$15,376.48	\$5,116.74	\$6,297.52
Special Building Fund MMSA 6994	\$2,469,812.91	\$2,284,665.88	\$2,132,055.54	\$2,074,985.55
	\$2,470,186.35	\$2,300,042.36	\$2,137,172.28	\$2,081,283.07
<b>Total Cash in Bank</b>	<b>\$7,350,487.61</b>	<b>\$6,834,563.10</b>	<b>\$6,367,051.71</b>	<b>\$7,021,345.82</b>

Regular; Beginning Month 09/2025; Processing Month 05/2026; Fund Number 02, 03, 08,  
09

**Fund: 02 DEPRECIATION**

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
02 101	CASH	851,737.59	8,256.94	158,063.68	701,930.85
Total:	Current Assets	851,737.59	8,256.94	158,063.68	701,930.85
<b>Fund Balance</b>					
02 704	FUND BALANCE	851,737.59	158,063.68	8,256.94	701,930.85
Total:	Fund Balance	851,737.59	158,063.68	8,256.94	701,930.85
<b>Revenue</b>					
02 1510	Interest Earned	0.00	0.00	2,350.69	2,350.69
Total:	Revenue	0.00	0.00	2,350.69	2,350.69
<b>Expenditure</b>					
02 2900 450 001	Construction Services	0.00	849.00	0.00	849.00
02 2900 490 002	Other Purchased Property Services	0.00	8,610.00	0.00	8,610.00
02 2900 610 001	General Supplies	0.00	17,448.43	0.00	17,448.43
02 2900 732 001	Vehicles: Autos, Vans, Buses	0.00	46,741.50	0.00	46,741.50
02 2900 732 002	Vehicles: Autos, Vans, Buses	0.00	52,708.50	0.00	52,708.50
02 2900 739 001	Other Equipment	0.00	25,800.00	0.00	25,800.00
02 8000 911 000	Fund Transfers to General Fund	0.00	5,906.25	5,906.25	0.00
Total:	Expenditure	0.00	158,063.68	5,906.25	152,157.43
Total:	02	1,703,475.18	324,384.30	174,577.56	1,558,369.82

**Fund: 03 EMPLOYEE BENEFIT FUND**

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
03 101	CASH	13,787.17	59.70	0.00	13,846.87
03 106	Cafeteria Checking	3,794.18	6,090.03	7,275.20	2,609.01
Total:	Current Assets	17,581.35	6,149.73	7,275.20	16,455.88
<b>Fund Balance</b>					
03 704	FUND BALANCE	17,581.35	7,275.20	6,149.73	16,455.88
Total:	Fund Balance	17,581.35	7,275.20	6,149.73	16,455.88
<b>Revenue</b>					
03 1510	Interest Earned	0.00	0.00	59.70	59.70
03 5200	Fund Transfers In	0.00	0.00	6,090.03	6,090.03
Total:	Revenue	0.00	0.00	6,149.73	6,149.73
<b>Expenditure</b>					
03 2900 260 000	Employee Benefits	0.00	7,275.20	0.00	7,275.20
Total:	Expenditure	0.00	7,275.20	0.00	7,275.20
Total:	03	35,162.70	20,700.13	19,574.66	46,336.69

**Fund: 08 SPECIAL BUILDING FUND**

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
08 101	CASH	975,993.57	6,196,335.35	5,140,919.85	2,031,409.07
08 131	Receivable Account	87,626.43	508,362.30	559,567.58	36,421.15
Total:	Current Assets	1,063,620.00	6,704,697.65	5,700,487.43	2,067,830.22
<b>Fund Balance</b>					
08 704	FUND BALANCE	1,063,620.00	1,440,308.29	2,444,518.51	2,067,830.22
Total:	Fund Balance	1,063,620.00	1,440,308.29	2,444,518.51	2,067,830.22
<b>Revenue</b>					
08 1100	Taxes Levied	0.00	0.00	327,683.44	327,683.44
08 1115	Carline Taxes	0.00	0.00	511.47	511.47
08 1120	Public Power District Sales Tax	0.00	0.00	370.91	370.91
08 1140	Penalties & Interest on Taxes	0.00	13.44	1,475.47	1,462.03
08 1510	Interest Earned	0.00	178.04	24,130.27	23,952.23

Regular; Beginning Month 09/2025; Processing Month 05/2026; Fund Number 02, 03, 08,  
09

**Fund: 08 SPECIAL BUILDING FUND**

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
08 3130	Homestead Exemption	0.00	0.00	3,319.47	3,319.47
08 3131	Property Tax Credit	0.00	0.00	173,981.91	173,981.91
08 3180	Pro-Rate Motor Vehicle	0.00	0.00	1,033.07	1,033.07
08 5100	Issuance of Bonds	0.00	0.00	1,850,312.50	1,850,312.50
Total: Revenue		0.00	191.48	2,382,818.51	2,382,627.03
<b>Expenditure</b>					
08 2610 610 002	General Supplies	0.00	4,140.00	0.00	4,140.00
08 4100 710 002	Land & Land Improvements	0.00	181,356.71	0.00	181,356.71
08 4200 450 001	Construction Services	0.00	7,640.00	0.00	7,640.00
08 4600 710 001	Land & Land Improvements	0.00	7,114.50	0.00	7,114.50
08 4600 710 002	Land & Land Improvements	0.00	2,496.00	0.00	2,496.00
08 4600 720 001	Buildings: Acquisitions/Construction/Re	0.00	67,500.00	0.00	67,500.00
08 4700 450 001	Building Improvements-Construction Services	0.00	49,874.00	0.00	49,874.00
08 4700 450 002	Construction Services	0.00	73,599.44	61,640.00	11,959.44
08 4700 720 002	Buildings: Acquisitions/Construction/Re	0.00	1,017,500.00	0.00	1,017,500.00
08 5000 833 002	Lease Purchase Expense	0.00	28,896.16	60.00	28,836.16
Total: Expenditure		0.00	1,440,116.81	61,700.00	1,378,416.81
Total: 08		2,127,240.00	9,585,314.23	10,589,524.45	7,896,704.28

**Fund: 09 QCPUF**

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
09 101	CASH	206,837.89	831.87	10.39	207,659.37
09 131	Receivable Account	0.00	10.20	10.20	0.00
Total: Current Assets		206,837.89	842.07	20.59	207,659.37
<b>Fund Balance</b>					
09 704	FUND BALANCE	206,837.89	10.39	831.87	207,659.37
Total: Fund Balance		206,837.89	10.39	831.87	207,659.37
<b>Revenue</b>					
09 1100	Taxes Levied	0.00	0.00	5.47	5.47
09 1140	Penalties & Interest on Taxes	0.00	0.00	4.73	4.73
09 1510	Interest Earned	0.00	10.39	821.67	811.28
Total: Revenue		0.00	10.39	831.87	821.48
Total: 09		413,675.78	862.85	1,684.33	416,140.22

**Activity Fund Balance Report - Summary - Exclude Encumbrances**

09/2025 - 05/2026

Regular; Beginning Month 09/2025; Processing Month 05/2026; Accounts to Include Accounts with Activity; Fund Number 05

**Fund: 05      ACTIVITY FUND**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	FUND BALANCE	0.00	0.00	40.99	(40.99)	0.00
05 704 0100	Cheerleaders	(0.03)	2,187.30	0.00	0.00	(2,187.33)
05 704 0105	Cheerleading Fundraising	9,221.12	6,835.82	1,326.58	0.00	3,711.88
05 704 0110	Cross Country	(0.78)	3,416.01	460.00	0.00	(2,956.79)
05 704 0115	Cross Country Fundraising	122.39	0.00	25.00	0.00	147.39
05 704 0120	Football	(0.19)	28,972.87	9,444.00	0.00	(19,529.06)
05 704 0125	Football Fundraising	8,956.72	4,116.77	1,649.20	0.00	6,489.15
05 704 0130	Volleyball	0.19	12,867.08	7,600.00	0.00	(5,266.89)
05 704 0135	Volleyball Fundraising	(3,608.56)	5,180.43	14,799.93	0.00	6,010.94
05 704 0140	Basketball	(0.63)	29,385.15	10,539.00	0.00	(18,846.78)
05 704 0145	Boys Basketball Fundraising	1,844.57	445.00	783.40	0.00	2,182.97
05 704 0147	Girls Basketball Fundraising	4,719.43	2,521.55	9,217.20	0.00	11,415.08
05 704 0150	Wrestling	0.16	3,181.35	85.23	0.00	(3,095.96)
05 704 0151	Girls Wrestling	0.00	425.09	0.00	0.00	(425.09)
05 704 0155	Wrestling Fundraising	1,143.58	10.00	2,890.00	0.00	4,023.58
05 704 0160	Track	(0.03)	31,081.45	2,900.00	0.00	(28,181.48)
05 704 0165	Track Fundraising	(4,565.23)	1,582.00	8,117.17	0.00	1,969.94
05 704 0175	Girls Golf Fundraising	870.83	345.43	0.00	0.00	525.40
05 704 0180	Boys Golf	2,042.24	2,621.30	600.00	0.00	20.94
05 704 0185	Boys Golf Fundraising	151.41	208.94	0.00	0.00	(57.53)
05 704 0300	Class of 2030 8th Grade	1,192.44	0.00	872.42	0.00	2,064.86
05 704 0310	Class of 2031 7th Grade	51.04	0.00	0.00	0.00	51.04
05 704 0320	Class of 2027 Juniors	3,116.21	2,979.47	2,886.30	0.00	3,023.04
05 704 0325	Class of 2028 Sophmores	1,092.03	1,255.58	6,372.69	0.00	6,209.14
05 704 0330	Class of 2029 Freshman	676.30	30.98	1,192.82	0.00	1,838.14
05 704 0335	Class of 2026 Seniors	2,314.19	3,117.62	453.00	0.00	(350.43)
05 704 0340	FBLA	6,760.68	6,868.95	7,143.00	0.00	7,034.73
05 704 0350	Daycare	(0.16)	0.00	0.00	0.00	(0.16)
05 704 0360	FCCLA	(1,465.31)	4,453.49	3,931.25	0.00	(1,987.55)
05 704 0370	FFA	19,412.62	30,784.85	24,930.49	0.00	13,558.26
05 704 0380	NHS	(337.28)	100.00	326.00	0.00	(111.28)
05 704 0390	Speech	0.23	1,754.34	0.00	0.00	(1,754.11)
05 704 0400	Student Council	(537.63)	484.98	2,105.90	0.00	1,083.29
05 704 0410	Letterclub	(0.25)	0.00	0.00	0.00	(0.25)
05 704 0420	Play/Musical	(377.27)	0.00	0.00	0.00	(377.27)
05 704 0430	Show Choir	(106.08)	1,007.00	773.60	0.00	(339.48)

**Activity Fund Balance Report - Summary - Exclude Encumbrances**

09/2025 - 05/2026

Regular; Beginning Month 09/2025; Processing Month 05/2026; Accounts to Include Accounts with Activity; Fund Number 05

**Fund: 05      ACTIVITY FUND**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0435	7-12 Vocal Music	(0.33)	1,056.57	32.00	0.00	(1,024.90)
05 704 0440	Band	(0.09)	239.00	0.00	0.00	(239.09)
05 704 0445	Music Fundraising	2,056.71	288.00	250.00	0.00	2,018.71
05 704 0460	Play Production	(0.02)	0.00	0.00	0.00	(0.02)
05 704 0470	Mock Trial	(0.17)	150.00	0.00	0.00	(150.17)
05 704 0490	Art Club	5,408.31	1,654.62	3,503.63	0.00	7,257.32
05 704 0500	HS Quiz Bowl	564.40	0.00	0.00	0.00	564.40
05 704 0510	Jr High Quiz Bowl	1,315.20	400.00	0.00	0.00	915.20
05 704 0600	Plant-Greenhouse	917.44	0.00	0.00	0.00	917.44
05 704 0610	Pop Account	626.78	9.58	100.00	0.00	717.20
05 704 0620	Sp Ed Activity A/C	877.38	0.00	0.00	0.00	877.38
05 704 0630	Revolving	377.21	7,768.51	2,802.80	0.00	(4,588.50)
05 704 0640	Special Purchasing	5,571.33	0.00	0.00	0.00	5,571.33
05 704 0650	Box Tops for Education	214.40	312.00	113.80	0.00	16.20
05 704 0660	Annual	(10,594.17)	1,025.31	2,480.00	0.00	(9,139.48)
05 704 0665	E-Sports	0.20	0.00	0.00	0.00	0.20
05 704 0670	Computer Technology	0.33	0.00	0.00	0.00	0.33
05 704 0680	Sunshine Committee	11.16	0.00	0.00	0.00	11.16
05 704 0690	Concessions	1,176.59	26,994.41	27,184.06	0.00	1,366.24
05 704 0800	Grade Activity	994.75	4,154.03	2,665.99	0.00	(493.29)
05 704 0870	HOSA	(776.64)	2,884.84	7,513.68	0.00	3,852.20
Fund Total: 05		61,429.72	235,157.67	168,111.13	(40.99)	(5,657.81)

Regular; Beginning Month 09/2025; Processing Month 05/2026; Fund Number 06

**Fund: 06 NUTRITION FUND**

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
06 101	CASH	36,608.29	230,348.74	198,120.14	68,836.89
06 103	Payroll Cash	0.00	0.00	139,302.59	(139,302.59)
Total: Current Assets		36,608.29	230,348.74	337,422.73	(70,465.70)
<b>Current Liabilities</b>					
06 450	PAYROLL DEDUCTION PAYABLE	0.00	1,560.95	1,560.95	0.00
06 451	FICA PAYABLE	0.00	16,138.16	16,138.16	0.00
06 452	FIT PAYABLE	0.00	4,667.52	4,667.52	0.00
06 453	INSURANCE PAYABLE	0.00	20,206.86	20,206.86	0.00
06 454	RETIREMENT PAYABLE	0.00	14,085.74	14,085.74	0.00
06 455	SIT PAYABLE	0.00	2,160.11	2,160.11	0.00
Total: Current Liabilities		0.00	58,819.34	58,819.34	0.00
<b>Fund Balance</b>					
06 704	FUND BALANCE	36,608.29	337,558.16	230,484.17	(70,465.70)
Total: Fund Balance		36,608.29	337,558.16	230,484.17	(70,465.70)
<b>Revenue</b>					
06 1510	Interest Earned	0.00	0.00	196.34	196.34
06 1611	Daily Sales-School Lunch Program	0.00	60.00	13,046.26	12,986.26
06 1620	Daily Sales-Non-reimbursable Programs	0.00	0.00	970.00	970.00
06 1990	Other Local Receipts	0.00	0.00	706.04	706.04
06 4210	Federal Reimbursement	0.00	0.00	161,028.03	161,028.03
06 5200	Transfers from General Fund	0.00	0.00	42,295.50	42,295.50
Total: Revenue		0.00	60.00	218,242.17	218,182.17
<b>Expenditure</b>					
06 3100 110 001	Salaries of Regular Employees-Non-Instru	0.00	39,240.33	0.00	39,240.33
06 3100 110 002	Salaries of Regular Employees-Non-Instru	0.00	44,902.68	0.00	44,902.68
06 3100 120 001	Salaries of Temporary Employees-Non-inst	0.00	9,283.81	0.00	9,283.81
06 3100 120 002	Salaries of Temporary Employees-Non-inst	0.00	9,283.74	0.00	9,283.74
06 3100 130 001	Overtime-Non Instructional Staff	0.00	1,422.23	0.00	1,422.23
06 3100 130 002	Overtime-Non Instructional Staff	0.00	1,345.09	0.00	1,345.09
06 3100 210 001	Group Insurance-Non Instructional	0.00	9,063.39	0.00	9,063.39
06 3100 210 002	Group Insurance-Non Instructional	0.00	9,749.76	0.01	9,749.75
06 3100 220 001	Social Security-Non Instructional	0.00	3,820.90	66.54	3,754.36
06 3100 220 002	Social Security-Non Instructional	0.00	4,248.18	68.88	4,179.30
06 3100 230 001	Retirement-Non Instructional	0.00	3,161.56	0.00	3,161.56
06 3100 230 002	Retirement-Non Instructional	0.00	3,276.88	0.00	3,276.88
06 3100 237 001	Increased Retirement Contribution Rate	0.00	313.98	0.00	313.98
06 3100 237 002	Increased Retirement Contribution Rate	0.00	325.49	0.00	325.49
06 3100 270 001	Worker's Comp-Non-Instructional Staff	0.00	6,239.02	4,097.70	2,141.32
06 3100 270 002	Worker's Comp-Non-Instructional Staff	0.00	7,422.98	5,008.30	2,414.68
06 3100 610 001	General Supplies	0.00	3,325.76	0.00	3,325.76
06 3100 610 002	General Supplies	0.00	3,798.82	1,119.40	2,679.42
06 3100 630 001	Food: School Food Service Program	0.00	81,693.66	295.01	81,398.65
06 3100 630 002	Food: School Food Service Program	0.00	95,139.40	1,586.16	93,553.24
06 3100 810 001	Dues & Fees: Memberships, Student Fees	0.00	207.04	0.00	207.04
06 3100 810 002	Dues & Fees: Memberships, Student Fees	0.00	233.46	0.00	233.46
Total: Expenditure		0.00	337,498.16	12,242.00	325,256.16
Total: 06		73,216.58	964,284.40	857,210.41	402,506.93

US Bank 05/01/2026

2026/04/29	NETA Conf	\$127.68
2026/05/22	State Track	\$18.24
2026/04/27	Data Conf	\$15.04
2026/04/28	Data Conf	\$15.30
2026/04/29	Data Conf	\$13.99
2026/04/29	RPAC Mtg	\$20.19
2026/05/22	State Track	\$18.87
2026/05/22	State Track	\$45.55
2026/05/22	State Track	\$38.32
2026/05/22	State Track	\$13.15
2026/05/23	State Track	\$162.00
2026/05/22	State Track	\$69.50
2026/04/30	NETA Conf	\$79.17
2026/05/21	State Track	\$186.35
2026/05/21	State Track	\$48.45
2026/05/01	NETA Conf	\$19.20
2026/05/01	NETA Conf	\$262.33
2026/05/01	NETA Conf	\$22.71
2026/05/21	State Track	\$8.74
2026/05/22	State Track	\$21.13
2026/05/23	State Track	\$18.79
2026/05/06	Repairs	\$335.90
2026/05/07	Repairs	\$130.80
2026/05/21	State Track	\$56.72
2026/04/28	Tires #20	\$340.25
2026/04/28	Tires #20	\$415.75
		\$2,504.12

6.B. Jr./Sr. High Principal Compensation  
Action Item

6.C. Superintendent Contract and Compensation  
Action Item

**SUPERINTENDENT'S CONTRACT OF EMPLOYMENT  
DUNDY COUNTY STRATTON PUBLIC SCHOOLS**

THIS CONTRACT is made by and between the **Board of Education of Dundy County Stratton Public Schools**, legally known as **Dundy County School District 29-0117**, and referred to as "the Board" and "the District" respectively, and **Alan D. Garey**, referred to herein as "the Superintendent". In accordance with its action taken and recorded in the minutes of a duly advertised board meeting, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the terms and conditions set forth herein.

**Section 1. Term of Contract.** The Superintendent shall be employed for a period of three (3) years beginning on July 1, 2026, and expiring on June 30, 2029, on a 1.0 FTE basis. References to "contract year" shall mean the period from July 1<sup>st</sup> through June 30<sup>th</sup>. The Superintendent's generally expected working days shall consist of all days Monday through Friday, but generally not Saturdays and Sundays and any holidays or leave days listed in Section 11. However, the Superintendent will work all days necessary to complete the Superintendent's duties, even if those are weekend days or holidays. The Superintendent shall keep complete and accurate records of working days and shall provide the Board of Education with a report of the accumulated working days at least quarterly.

**Section 2. Renewal of Contract.** If a Board representative does not inform the Superintendent in writing on or before **the seventh day after the regular December 2028 board meeting (and each December thereafter)** of the Board's intention to consider the nonrenewal or amendment of this contract, the contract will automatically renew for a period of **one year** from and after the expiration date provided in Section 1 of this contract. The Superintendent shall remind the Board in writing of this provision no later than **its regular November meeting** of each year of this contract and shall make the renewal of the Superintendent's employment contract an agenda item for the regular **December** board meeting during each year of this contract. At the time of each contract renewal and/or amendment, the Superintendent shall be responsible for taking all necessary steps to ensure that the District has complied with the Superintendent Pay Transparency Act.

**Section 3. Salary.** The Superintendent's salary for the contract year shall be \$  ,  .00 which shall be paid in 12 equal monthly installments beginning in the month of August 2026. The Board shall not reduce the Superintendent's salary during the term of the contract, but may increase it and/or the benefits during the term of this contract, as an amendment to the

contract, without the amendment constituting a new contract, requiring a hearing, or extending the term of this contract.

**Section 4. Deductions.** This contract shall conform to the statutes and regulations governing deductions from compensation and shall be subject to the School Employees Retirement Act. The Superintendent authorizes the District to deduct or withhold from each and every period of pay any amounts necessary to offset any damages caused by the Superintendent or the value of property or money entrusted to the Superintendent or owed by the Superintendent to the District during the course of or as a result of the Superintendent's employment, if such property or money have not properly been returned to the District. The District shall withhold other deductions as the Superintendent and Board may agree.

**Section 5. Professional Status.** The Superintendent affirms that the Superintendent is not under contract with any other board of education covering any part or all of the term provided in this contract. Throughout the contract term, the Superintendent will hold a valid and appropriate certificate to act as a superintendent of schools in the State of Nebraska which the Superintendent will register and maintain on file in the District's central administrative office. This contract shall not be valid and the Board will not compensate the Superintendent for any service performed prior to the date that the Superintendent registers the certificate. The Superintendent represents that: (1) all information provided in connection with the Superintendent's application for employment with the District was true and accurate at the time of application, and if there is or has been a material change in such information, the Superintendent will advise the Board immediately; (2) the Superintendent has never been convicted of or plead no contest to a felony as defined in Title 92, Chapter 21, Sections 003.11 and 003.13 of the Nebraska Administrative Code ("Rule 21"), or any offense involving moral turpitude, abuse, neglect, or sexual misconduct, as defined in Title 92, Chapter 21, Sections 003.12 and 003.13 of the Nebraska Administrative Code; and (3) the Superintendent has not had any professional licenses or certificates suspended or revoked.

**Section 6. Superintendent's Duties.** The Superintendent's duties shall be as prescribed by statute and by Board policies., rules, regulations and directives. The Superintendent agrees to devote the Superintendent's time, skill, labor and attention to all required duties throughout the contract term. The Superintendent shall be subject to the direction and control of the Board at all times and shall perform such administrative duties as the Board assigns. By agreement with the Board, the Superintendent may undertake consultative work, speaking engagements, writing, lecturing, or other

professional duties and obligations as long as they do not interfere with carrying out the Superintendent's duties and obligations to the District.

**Section 7. Board-Superintendent Relationship.** The Board shall be primarily responsible for formulating and adopting policy. The Superintendent shall be the chief administrative officer for the District and shall be responsible for implementing Board policy. The Superintendent shall organize the administrative and supervisory staff, and select, place, and transfer personnel with the concurrence of the Board. The Superintendent is responsible for administering the instruction of students and the business affairs of the District. The Board members agree, individually and collectively, to promptly refer all criticisms, complaints, and suggestions called to their attention to the Superintendent for action, study and/or recommendation, as appropriate.

**Section 8. Cancellation or Mid-Term Amendment.** The Board may cancel or amend this contract during its term for any of the following reasons: (a) the cancellation, termination, revocation, or suspension of the Superintendent's certificate (Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate) by the State Board of Education; (b) any of the reasons set forth in this contract; (c) the breach of any of the material provisions of this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) conduct involving moral turpitude; (i) physical or mental incapacity; (j) immorality; (k) conviction of a felony; (l) any conduct that substantially interferes with the Superintendent's continued performance of the Superintendent's duties; (m) any arrest, criminal charge, or criminal conviction of Superintendent or the failure to report the same; (n) any filing against the Superintendent under NEB. REV. STAT. § 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying District records or documents; (p) misrepresentation of fact to the District and its personnel in the conduct of its official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; or (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased or contracted by the District except as prescribed by a physician. The procedures for cancellation or amendment shall be in accordance with state statutes. The parties agree that the Superintendent's failure to comply with the obligations in the Renewal of Contract or Evaluation provisions of this contract shall constitute a material breach of this contract.

**Section 9. Disability.** If the Superintendent is unable to perform any of the Superintendent's duties by reason of illness, accident or other

disability beyond the Superintendent's control, and the disability continues for a period of more than thirty (30) days, or if the disability is permanent, irreparable, or of such a nature as to make performance of the Superintendent's duties impossible, the Board may initiate action to cancel this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Superintendent under any insurance coverage furnished by the District.

**Section 10. Transportation.** The Board shall provide the Superintendent with transportation that shall be used for any District-related travel. The Board shall only reimburse the Superintendent for mileage required in the performance of official duties at the rate approved by the Board when a District-provided vehicle is unavailable for use..

**Section 11. Fringe Benefits.** The Board shall provide the Superintendent with the following fringe benefits:

- a. **Health Insurance.** Health insurance through the District's health insurance carrier for the employee; employee and children; employee and spouse; or employee, spouse, and children (as applicable).
- b. **Dental Insurance.** Dental insurance through the District's health insurance carrier for the employee; employee and children; employee and spouse; or employee, spouse, and children (as applicable).
- c. **Disability Insurance.** The Superintendent shall be enrolled in the District's long-term disability insurance plan, and the Superintendent will pay the premiums directly via payroll deduction to maximize the benefit should it be needed.
- d. **Sick Leave.** The Superintendent shall be entitled to ten (10) days of sick leave per year which may accumulate to a total of thirty (30) days. Sick leave may only be used for personal illness or as otherwise provided in District policy. If the Superintendent qualifies for disability pay under the long-term disability policy, the Superintendent shall be required to take the disability pay instead of sick leave pay. The Superintendent shall keep complete and accurate records of sick days accrued and used and shall provide the Board with a report of accumulated sick days

at least quarterly and upon request. The Superintendent shall not be compensated for unused days of sick leave upon the ending of employment with the District.

- e. **Vacation.** The Superintendent shall have twenty (20) vacation days for the initial contract year which the Superintendent may use at times the Superintendent chooses so long as the absence does not interfere with the proper performance of the Superintendent's duties. Any extended vacation period while school is in session will require advance approval by the Board, and the parties will cooperate in arranging vacation time so as to cause the least inconvenience to the normal operation of the District. After the initial contract year, the Board shall give the Superintendent the number of vacation days necessary to restore the total to twenty (20) days. For example, if the Superintendent uses 12 days of vacation one year, the Board will provide the Superintendent with 12 days the following year to bring the total vacation days back to 20. The Superintendent shall develop a system for recording use of vacation days and shall keep such records current and on file in the District's central office. The Superintendent shall keep complete and accurate records of all vacation days and shall provide the Board of Education with a report of accumulated vacation days at least quarterly and upon request. The Board may require the Superintendent to use vacation days and shall compensate the Superintendent for unused vacation days upon the conclusion of employment at a rate of \$100.00 per day.
  
- f. **Professional Development.** With the approval of the Board, the Superintendent may attend appropriate professional meetings at the local, state, regional and national level; and the Board will pay for valid expenses of attendance. If the Superintendent attends a national convention and does not return following the initial year of employment as Superintendent, the Superintendent agrees to repay the District in full for national convention expenses paid by the District.
  
- g. **Professional Dues.** The District will pay the annual dues for the Superintendent's membership in the following organizations: Nebraska Council of School Administrators

(NCSA) and other professional organizations upon Board permission and approval.

- h. Holidays.** The Superintendent shall receive the following holidays off without loss of pay or having to take a paid leave day: New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, the day after Thanksgiving, Christmas Eve, Christmas Day, and two additional non-student days between Christmas and New Year's Day.
- i. Cell Phone.** The Superintendent shall be required to purchase and maintain a cellular phone so that the Superintendent can be reached at all times for work-related emergencies or while away from school grounds during the work day: The District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan.
- j. Expense Reimbursement.** The Board shall pay or reimburse the Superintendent for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (NEB. REV. STAT, § 13-2201 *et seq.*) or some other provision of law.

**Section 12. Residence/Domicile in District.** The Superintendent shall establish domicile and principal residence within the boundaries of the District as they exist on the first duty day under the terms of this contract; and, the Superintendent shall maintain domicile and residence within the boundaries of the District during the term of this contract, or any renewal, amendment, or continuation thereof, except as otherwise provided herein. If the Superintendent does not establish domicile and principal place of residence within the District at the commencement of employment, the Superintendent shall move the Superintendent's domicile and principal place of residence into the corporate limits of the District before the expiration of the first six months from the Superintendent's first duty day under this contract. It is the purpose of this paragraph to require the Superintendent to, at all times during such employment, live and maintain domicile and principal place of residence in the District to encourage the Superintendent: (1) to be highly motivated and deeply committed to the District's educational system; (2) to speak to and vote on ballot issues affecting the District as a

legal voter of the District; (3) to be involved in school and community activities bringing the Superintendent in contact with parents and community leaders and be committed to the future of the District and its schools; (4) to be accessible to parents and students, and allow parents and students to become personally acquainted with the Superintendent; and, (5) to gain sympathy and understanding for the cultural basis of the community, and the social, economic, and environmental problems of the children of the school community and are thus less likely to be considered isolated from the community in which the Superintendent is the educational leader.

**Section 13. No Penalty for Release or Resignation.** There shall not be a penalty for the release or resignation of the Superintendent from this contract; provided no resignation shall become effective until the expiration of the contract unless it is accepted by the Board, and the Board shall fix the date at which the resignation shall take effect.

**Section 14. Compensation Upon Termination.** Upon lawful termination of this contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the 12 months in the annual salary period in which termination occurs. The Superintendent shall refund any portion of the salary paid but not earned prior to the date of termination of this contract.

**Section 15. Evaluation.** The Board shall evaluate the Superintendent twice during the Superintendent's first year of employment and at least once each year thereafter. The Superintendent shall remind the Board members in writing of this obligation; if the evaluation will be conducted at a board meeting, make the Superintendent evaluation an agenda item for two regular board meetings during the initial contract year and for one regular board meeting during the second contract year in collaboration with the Board President; and provide the Board members with the written evaluation instrument that is on file with the Nebraska Department of Education.

**Section 16. Legal Actions.** The Board will support the Superintendent if there is a legal dispute caused by carrying out the Superintendent's duties properly. If a legal action, including a professional practice complaint, is threatened or filed against the Superintendent as a result of the Superintendent's performance of duties or position as the Superintendent of the District, the Board will provide the Superintendent with a legal defense to the maximum extent permitted by law so long as the Superintendent acted in good faith and in a manner which the Superintendent reasonably believed to be in or not opposed to the best

interests of the District and, with respect to any criminal action or proceeding, had no reasonable cause to believe that the Superintendent's conduct was unlawful.

**Section 17. Physical or Mental Examination.** The Superintendent agrees that, at the request of the Board, the Superintendent will have a comprehensive physical and/or mental examination performed by one or more licensed physicians or psychologists of the Board's choosing during the term of this contract. In deference to the requirements of state and federal law, the physician's report to the Board must address whether the Superintendent is able to perform the "essential functions" of the position.

**Section 18. Disciplinary Action.** The parties agree that the Board president may place the Superintendent on paid leave by delivering written notice of the same when the Board president determines it is in the best interests of the District to do so. The paid leave shall continue unless and until a majority of the Board determines otherwise at a duly convened meeting. The Board may suspend the Superintendent without pay for a period not to exceed thirty (30) working days. Prior to suspending the Superintendent without pay, the Board president or secretary shall deliver a written notice to the Superintendent advising the Superintendent of the alleged reasons for the proposed action and provided the opportunity to present the Superintendent's version of the facts. Within seven calendar days after receipt of such notice, the Superintendent may make a written request to the secretary of the school board for a due process hearing under section 79-832. If such a request is not delivered within such time, the action of the Board shall become final.

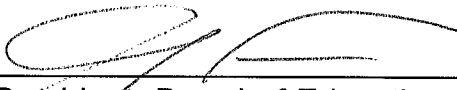
**Section 19. Governing Laws.** The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contract.

**Section 20. Amendments to be in Writing.** This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.

**Section 21. Severability.** If any portion of this contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforcement of the remaining provisions of this contract.


IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

**Executed by the Board this 12<sup>th</sup> day of January, 2026.**

  
\_\_\_\_\_  
President, Board of Education

  
\_\_\_\_\_  
Secretary, Board of Education

**Executed by the Superintendent this 16<sup>th</sup> day of January 2026.**

  
\_\_\_\_\_  
Superintendent



6.D. New Teacher Contract  
Action Item

6.E. Technology Purchase  
Action Item



**DATA CENTER WAREHOUSE**

23041 Avenida De La Carlota, Suite 325  
 Laguna Hills, CA 92653  
 Phone: (908) 382-6616

**ASUS Laptops - May  
 2026 - Staff and  
 Students**

Number: **Q-169837**

Date: **05/06/2026**

**Bill To:**

Alisha Fiedler  
 Dundy County Stratton Schools Ref: 900994  
 400 9th Ave. W  
 Benkelman, NE 69021  
 Phone: (308)423-2738  
 Email: afiedler@dcstigers.org

**Ship To:**

Alisha Fiedler  
 Dundy County Stratton Schools  
 400 9th Ave. W  
 Benkelman, NE 69021  
 Phone: (308)423-2738  
 Email: afiedler@dcstigers.org

Item #	Mfr. Part	Description	Price	Qty.	Extended
*1	BR1204FTA-YS24T-S	Asus BR1204F BR1204FTA-YS24T-S 12.2" Touchscreen Rugged Convertible 2 in 1 Notebook - WUXGA - Intel N-Series N250 - 8 GB - 128 GB SSD - Mineral Gray - Intel Chip - 1920 x 1200 - Windows 11 Pro - Intel UHD Graphics - Tru2Life - IEEE 802.11ax Wireless LAN Standard Mfr: <b>ASUS COMPUTER INTERNATIONAL</b>	\$ 610.70	30	\$ 18,321.00
*2	PM3606CKA-XS54	ASUS NB PM3606CKA-XS54 16 Ryzen AI 5 330 16GB 512GB AMD Radeon W11P Retail Mfr: <b>ASUS COMPUTER INTERNATIONAL</b>	\$ 992.61	8	\$ 7,940.88
2 Item(s)				<b>Sub-Total</b>	<b>\$ 26,261.88</b>
				<b>Tax</b>	<b>\$ 0.00</b>
				<b>Freight</b>	<b>\$ 0.00</b>
				<b>Total</b>	<b>\$ 26,261.88</b>

(\*) Tax exempted Part(s)

**Payment Details**

Pay by: Company PO  
 Payment Term 30 days

**Shipping and Delivery Details**

Shipping via: FEDEX Ground

**Terms and Conditions**

This quote is based on current duty and tax rates. Any increases in duties, tariffs, or related government-imposed fees after this quote but before the order date shall be the sole responsibility of customer.

Please visit <http://datacenterwarehouse.com/terms-and-conditions/> for terms and conditions.

Prepared by: **Kevin Jarrell**

Email: **Kevin.Jarrell@4dcw.com**

Phone: **(908) 382-6616**

## 6.F. Policy Updates:

- 2008 Meetings (revision)
- 3003 Bidding for Construction, Remodeling, Repair, or Site Improvement (revision)
- 3003.1 Bidding for Construction, Remodeling, Repair, or Related Projects (revision)
- 3004.1 Fiscal Management for Purchasing and Procurement Using Federal Funds (revision)
- 3048 Communicable Disease (revision)
- 3061 ACH Originator (new)
- 4017 Relations with Employee Collective Bargaining Associations (revision)
- 4019 Workplace Injury Prevention and Safety Committee (revision)
- 4056 Resignation of Certificated Staff (revision)
- 4065 Staff Use of AI Tools (new)
- 5001 Compulsory Attendance and Excessive Absenteeism (revision)
- 5003 Admission of Part-Time Students (revision)
- 5035 Student Discipline (revision)
- 5048 Emergency Response to Life Threatening Asthma or Systemic Allergic Reactions (Anaphylaxis) (revision)
- 6009 Grade Placement and Academic Credits of Transfer Students (revision)
- 6038 Student Use of AI Tools (revision)
- 6046 Right to Access to School Library Materials (new)

### Action Item

**4056**  
**Resignation of Certificated Staff**

Certificated staff members who know they will not be returning to employment at the school district for the following school year are encouraged to submit their resignations as early as possible, to enable the board to find suitable replacements. Unless otherwise required by law or contract, the following resignation requirements apply.

Staff members who submit their resignations to the board of education by the earlier of (a) April 15th or (b) the date designated in a written request of the school board or the administrators to accept employment for the next school year pursuant to section 79-829 (provided that such acceptance date may not be earlier than March 15<sup>th</sup> of each year) will be released from the next school year's contract. Staff members who refuse to fulfill their contractual obligations will be reported to the Commissioner of Education.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## **4065 Staff Use of AI Tools**

As used in this policy, artificial intelligence tools ("AI Tools") means machine-based resources that use computer science, algorithms, large language models, and/or machine learning to perform tasks, answer questions, collect information, and respond to human-directed tasks, queries, and objectives. AI Tools include, but are not necessarily limited to, commercially-available resources like ChatGPT, Gemini, Claude, and similar technologies. The board wants to encourage staff to use AI tools to support student learning in safe and lawful ways.

This policy works together with the district's policies on Student Use of AI Tools, Staff Internet and Computer Use, and Staff and District Social Media Use.

**Tool Approval.** Staff may not use an AI Tool with students or with student information unless a member of the district's administration has approved it. To use a new tool, staff must request approval from his/her supervising administrator first. Before approving a tool, the district will review the vendor's privacy and security practices, the kind of student information the tool would use, and whether a written data-sharing agreement with the vendor is required. The district will keep a list of approved AI Tools and the allowed uses for each.

### **I. Staff Expectations for Use of AI Tools in Education**

**A. Acceptable Use of AI Tools.** Staff members must use their own professional oversight for any task they use AI Tools to complete and must carefully review the outputs of all AI Tools. Staff may use approved AI Tools to help with things like:

1. Drafting lesson plans, learning goals, and activities;
2. Assisting in initial review and feedback of student work;
3. Making reading passages or practice problems at different levels;
4. Drafting general messages like newsletters or announcements;
5. Finding resources or summarizing public information;
6. Drafting routine communications.

**B. Protecting Student Information.** Staff may upload student information into an AI Tool only when (a) the tool is district-approved, and (b) the vendor is bound by a written data-sharing agreement with terms that meet FERPA, COPPA, PPRA, and applicable state student data privacy laws. For this purpose, student information includes student names, ID numbers, education records, IEPs, Section 504 plans, evaluations, health records, and discipline records. This rule applies whether the staff member uses a district account, a personal account, a free version, or a paid version.

**C. Recording and Transcription Tools.** Staff may use AI recording or transcription tools only if:

1. The transcription tool has been approved by an administrator for use in the school context; and
2. All participants to the meeting are informed that the staff member is recording or transcribing the meeting.

The resulting recording or transcript may be subject to the district's retention and confidentiality policies.

**D. Unacceptable Use of AI Tools in Education.** Staff may never use AI tools to:

1. Upload FERPA-protected information about students without the express, written authorization from administrators who have assured themselves that such disclosure is lawful;
2. Relying solely on an AI Tool to grade student work that counts toward a grade or transcript or otherwise evaluate student academic progress;
3. Make or share deepfakes or fake images, audio, or video of any real person.
4. Make or share sexual or intimate images of any real person—even if the image is AI-generated;
5. Use AI to harass, bully, threaten, or impersonate any student, staff member, parent, board member, or community member;
6. Use AI to watch, track, or scan faces of students or staff outside of systems the board has approved;
7. Upload materials to AI if the copyright or license does not allow it;

8. Share district AI accounts or passwords with students or others;
9. Use district AI accounts for personal or business reasons; or
10. Use AI to bypass district network security, content filters, or device controls.

If any staff member is uncertain about the application of this policy to any AI Tool use, the staff member will check with a supervising administrator before use.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**5001**  
**Compulsory Attendance and Excessive Absenteeism**

**Required Attendance**

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

**Mandatory Attendance Age**

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

**Exceptions**

This policy does not apply when attendance is made impossible or impracticable by severe weather conditions or by the mental or physical illness of the student or a child whom the student is parenting.

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

**Discontinuing Enrollment – 5 Year Old Students**

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

## **Discontinuing Enrollment – 16 and 17 Year Old Students**

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

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

## **Prohibition on Discontinuing Enrollment – Abuse or Neglect Investigation**

Upon notice from the Department of Health and Human Services, the District shall not facilitate the transfer or disenrollment of a student whose parent, guardian, or educational decisionmaker is subject to an active investigation by the Department for fourteen days or until further notice from the Department, whichever occurs first.

## **Attendance Officer**

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

## **Excused Absences – Physical or Mental Illness**

Absences shall be excused by a parent, guardian, or educational decision maker, as defined in section 79-530, of the child for physical or mental illness and as documented by a credentialed health professional, provided the

documentation supports such absence. In the instance of chronic illness, documentation shall be reviewed each semester.

### **Excused Absences – Others**

The following additional absences will be considered excused if they are confirmed by communication to the school from the student's parent/guardian:

1. Severe weather
2. Medical appointments for the student
3. Death or serious illness of the student's family member
4. Attending a funeral, wedding or graduation
5. Appearance at court or for other legal matters
6. Observance of religious holidays of the student's own faith
7. College planning visits
8. Personal or family vacations

### **Excessive Absenteeism**

When a student receives 5 unexcused absences or the hourly equivalent in any semester, the Attendance Officer may send written notification of the student's total absences to the student's parent or guardian. When a student receives 10 unexcused absences or the hourly equivalent in any school year, the Attendance Officer will send written notification of the student's total absences to the student's parent or guardian and offer to meet with the student's parents or guardians to discuss any barriers to the student's attendance. When a student receives 15 unexcused absences or the hourly equivalent in any school year, the Attendance Officer will send written notification of the student's total absences to the student's parent or guardian and shall schedule a meeting with relevant stakeholders to discuss and address any barriers to the student's attendance, unless the Attendance Officer determines that such a meeting would not be productive in facilitating the student's regular attendance.

When a student is absent more than twenty days per year or the hourly equivalent and any portion of the absences is unexcused, the Attendance Officer may refer the student to the county attorney for action under Neb. Rev. Stat. 43-247 (3)(a) and (b).

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

## **5003 Admission of Part-Time Students**

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

**Eligibility and Application for Enrollment.** A student may be eligible for part-time enrollment if the student:

1. is of appropriate age to attend school;
2. is a resident of this school district;
3. is a resident of another school district attending a private, denominational, parochial, or exempt school, but only if
  - a. this school district is the closest to the student's residence that offers the extracurricular sport or activity they desire to participate in, and their resident school district does not offer that sport or activity; or
  - b. the school building the student would attend if accepted for part-time enrollment is closer than the school building the student attends or would attend at the resident district;
4. has not graduated from high school; and
5. has not received a graduate equivalency diploma.

The parent or guardian must meet all of the district's admission requirements and file an application for enrollment on forms provided by the school district by August 1st prior to the year of enrollment. For second semester high school courses, the application must be filed by December 1st. For students who move into the district mid-semester, the application must be filed within 20 days of moving into the district. The administration shall review the application, determine whether to approve or deny it, notify the parent or guardian, and schedule enrollment at an educationally appropriate time in the building or attendance center of the administration's choice. Enrollment does not carry over from one school year to the next, and the parent or guardian must apply for enrollment each school year.

**Limitations Based on Resources.** The part-time enrollment of students is subject to limitations for grades, classes, courses, and programs based on the

limited resources available to the school district. Full-time students shall be given priority for enrollment in grades, classes, courses, and programs.

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

**Grades and Academic Honors.** Students accepted for part-time enrollment shall receive grades, report cards, and transcripts, but shall not be eligible to graduate, receive a diploma or qualify for class ranking unless they meet all district requirements including earning a sufficient number of credit hours and semesters of attendance.

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

**Extracurricular Sports and Activities.** Students who are enrolled in a private, denominational, or parochial school may not participate in extracurricular sports and activities sponsored by the school district if they participate in extracurricular sports and activities at any other public, private, denominational, or parochial school. Any such students who desire to participate in extracurricular sports and activities at the school district must enroll in the following number of credit hours from the school district:

1. For extracurricular sports and activities regulated by an athletics or activities association in which this school district is a member: 5 credit hours.
2. For extracurricular sports and activities governed by a national or state organization other than an athletics or activities association, such as FFA: the minimum number of credit hours offered by the school district as required by that national or state organization.
3. For extracurricular sports and activities not regulated or governed by any such entity: 5 credit hours.

Exempt school students may only participate in extracurricular sports and activities if they are enrolled in at least 20 total credit hours per semester, when combining the exempt school credit hours and credit hours taken on a part-time basis at the school district. Exempt school students are not eligible to participate in extracurricular sports and activities sponsored by the school district if they participate in any sport or activity sponsored by any other public, private, denominational, or parochial school. Any such students who desire to participate in extracurricular sports and activities at the school district must enroll in the following number of credit hours from the school district:

1. For extracurricular sports and activities regulated by an athletics or activities association in which this school district is a member: 5 credit hours.
2. For extracurricular sports and activities governed by a national or state organization other than an athletics or activities association, such as FFA: the minimum number of credit hours offered by the school district as required by that national or state organization.
3. For extracurricular sports and activities not regulated or governed by any such entity: 5 credit hours.

All students permitted to participate in extracurricular sports and activities under this policy must also meet all other eligibility requirements set by the board, administration, and coach/sponsor prior to participating and for continued participation in the sport or activity. This includes but is not limited to rules for completing courses; up/down lists for deficient grades and/or incompletes; and all eligibility and other requirements of the Nebraska School Activities Association and any other governing bodies for the activity or sport.

**Transportation.** Part-time school students are not entitled to transportation or reimbursement for transportation to and from the school for class attendance purposes, unless required by law. Eligible part-time students are entitled to transportation to and from practices and extracurricular events to the same extent as the school district's full-time students, but part-time students must arrange their own transportation and arrive timely to the designated pick-up point for such transportation.

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

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## **5035 Student Discipline**

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

Any disciplinary action taken by staff must be consistent with the requirements of other applicable laws, including but not limited to the IDEA, Section 504, and Title IX.

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

"Parent" means parent, guardian, or educational decisionmaker of the student. "Educational decisionmaker" means a person designated or ordered by a court to make educational decisions on behalf of a child.

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

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

## **Pre-Kindergarten through Second Grade Students**

Notwithstanding any other provision of this policy, an elementary school shall not suspend a student in pre-kindergarten through second grade unless the student:

1. Brings a deadly weapon as defined in section 28-109 onto school grounds, into a vehicle owned, leased, or contracted by a school being used for a school purpose or into a vehicle being driven for a school purpose by a school employee or his or her designee, or at a school-sponsored activity or athletic event; or
2. Engages in violent behavior capable of causing physical harm to another student or school employee.

As an alternative to suspension, the school district may take any action authorized by law, including those provided in section 79-258.

## **Makeup Work for Suspended Students**

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

## **Short-Term Suspension**

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

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

The following process applies to short-term suspension:

1. The Principal shall make a reasonable investigation of the facts and circumstances. Short-term suspension shall be imposed only after a

determination that the suspension is necessary to help any student, to further school purposes, or to prevent an interference with school purposes.

2. After the principal has determined that a short-term suspension is necessary, but prior to commencement of the short-term suspension, the student and the Parent will be given oral and written notice of the charges against the student. They will be advised of what the student is accused of having done, be given an explanation of the evidence the authorities have, and be given an opportunity to present evidence of the student's version of the facts.
3. Within 24 hours or such additional time as is reasonably necessary, not to exceed an additional 48 hours, following the suspension, the Principal will send a written statement to the student, and the student's Parent, describing:
  - a. The student's conduct, misconduct or violation of the rule or standard;
  - b. The reasons for the action taken;
  - c. The actions made by the school to try to discontinue or alleviate the behavior of the student prior to considering suspension;
  - d. Resources the school is able to provide or recommend to assist the student; and
  - e. How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school.
4. An opportunity will be given to the student, and the student's Parent, to have a conference with the Principal ordering the short-term suspension before or at the time the student returns to school and shall document such effort in writing. The Principal shall determine who, in addition to the Parent, is to attend the conference. If no conference has been held, a Parent may submit a written request to the suspending principal before the student returns to school.
5. Students who are short-term suspended must be given the opportunity to complete classwork and homework missed during the period of suspension, including but not limited to examinations, as provided herein.

### **Emergency Exclusion**

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

## **Weapons and/or Firearms**

**Weapons.** No student may possess, handle, or transmit any weapon while on school grounds, in a school vehicle, or at any school activity or event off school grounds except as permitted by this policy. **Definition of Weapon.** The term "weapon" means any object, device, instrument, material, or substance which is capable of causing injury in the manner it is used or intended to be used.

**Firearms.** No student may bring, possess, handle or transmit a firearm on school grounds, in a school owned vehicle, or at a school activity or event off school grounds, except as permitted by this policy. **Definition of Firearm.** The term "firearm, as defined in 18 U.S.C. 921, means any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive, the frame or receiver of any such weapon, any firearm muffler or firearm silencer, or any destructive device (excluding an antique firearm).

**Exceptions Regarding Firearms and Weapons.** The only exceptions for a student to bring or possess a weapon, including a firearm, are as follows:

1. The issuance of firearms to or possession of firearms by members of the Reserve Officers Training Corps when training or
2. Firearms which may lawfully be possessed by the person receiving instruction under the immediate supervision of an adult instructor who may lawfully possess firearms.

**Consequences - Firearm.** Any student who brings a firearm, as that term is defined in 18 United States Code 921, to school will be expelled from school for one calendar year. The superintendent of schools and the board of education shall have the authority to modify the expulsion requirement on a case-by-case basis.

**Consequences - Weapon.** State law and this policy provide that any student who violates this policy by knowingly bringing, possessing, handling or transmitting a weapon, other than a firearm, on school grounds, in a school owned vehicle, or at a school activity or event off school grounds may be suspended on a long-term basis, mandatorily reassigned, or expelled for the remainder of the school year in which the expulsion takes effect (if the misconduct occurs during the first semester) or the remainder of the second semester, summer school, and the first semester of the following school year (if the misconduct occurs during the second semester).

**Confiscation of Firearms and Weapons.** Administrative and teaching personnel are statutorily authorized, without a warrant, to confiscate any firearm or weapon possessed in violation of this policy. Any firearm that is confiscated by school personnel shall be delivered to a peace officer as soon as practicable. Such firearms are subject to being destroyed by law enforcement authorities.

**Report to Law Enforcement Authorities.** All school personnel are required to report any violation of this policy to a principal or the superintendent of schools. Pursuant to state and federal law, school personnel are required to report to law enforcement authorities when a student brings a firearm to school.

### **Long-Term Suspension**

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

### **Expulsion**

1. **Meaning of Expulsion.** Expulsion means exclusion from attendance in all schools, grounds and activities of or within the system for a period not to exceed the remainder of the semester in which it took effect unless the misconduct occurred (a) within ten school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or (b) within ten school days prior to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year, or (c) unless the expulsion is for conduct specified in these rules or in law as permitting or requiring a longer removal, in which case the expulsion shall remain in effect for the period specified therein. Such action may be modified or terminated by the school district at any time during the expulsion period.
2. **Summer Review.** Any expulsion that will remain in effect during the first semester of the following school year will be automatically scheduled for review before the beginning of the school year. The review will be conducted by the hearing officer who conducted the initial expulsion hearing, or a hearing officer appointed by the Superintendent in the event no hearing was previously held or the initial hearing officer is no longer available or willing to serve, after the hearing officer has given notice of the review to the student and the student's Parent. This review shall be limited to newly discovered evidence or evidence of

changes in the student's circumstances occurring since the original hearing. This review may lead to a recommendation by the hearing officer that the student be readmitted for the upcoming school year. If the school board or board of education or a committee of such board took the final action to expel the student, the student may be readmitted only by action of the board. Otherwise the student may be readmitted by action of the Superintendent.

3. **Suspension of Enforcement of an Expulsion:** Enforcement of an expulsion action may be suspended (i.e., "stayed") for a period of not more than one full semester in addition to the balance of the semester in which the expulsion takes effect, and as a condition of such suspended action, the student may be assigned to a school, class, or program/plan and to such other consequences which the school district deems appropriate.
4. **Alternative School or Pre-expulsion Procedures.** The school shall either provide an alternative school, class or educational program for expelled students, or shall follow the pre-expulsion procedures outlined in NEB. REV. STAT. 79-266.
5. **Conclusion of Expulsion.** At the conclusion of an expulsion, the school district will reinstate the student and accept nonduplicative, grade-appropriate credits earned by the student during the term of expulsion from any Nebraska accredited institution or institution accredited by one of the six regional accrediting bodies in the United States.

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

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

1. Use of violence, force, coercion, threat, intimidation, or similar conduct in a manner that constitutes a substantial interference with school purposes. The board has determined that the use of synthetic media such as deepfakes may constitute "similar conduct";
2. Willfully causing or attempting to cause substantial damage to property, stealing or attempting to steal property of substantial value, or repeated damage or theft involving property;
3. Causing or attempting to cause personal injury to a school employee, to a school volunteer, or to any student. Personal injury caused by

- accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect some other person shall not constitute a violation of this subdivision;
4. Threatening or intimidating any student for the purpose of or with the intent of obtaining money or anything of value from such student;
  5. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a weapon (*see also board policy on weapons and firearms*);
  6. Engaging in the unlawful possession, selling, dispensing, or use of a controlled substance or an imitation controlled substance, as defined in section 28-401, a substance represented to be a controlled substance, or alcoholic liquor as defined in section 53-103.02 or being under the influence of a controlled substance or alcoholic liquor (*note: the term "under the influence" for school purposes has a less strict meaning than it does under criminal law; for school purposes, the term means any level of impairment and includes even the odor of alcohol on the breath or person of a student; also, it includes being impaired by reason of the abuse of any material used as a stimulant*);
  7. Public indecency as defined in section 28-806, except that this prohibition shall apply only to students at least twelve years of age but less than nineteen years of age;
  8. Engaging in bullying as defined in section 79-2,137 and in these policies;
  9. Sexually assaulting or attempting to sexually assault any person if a complaint has been filed by a prosecutor in a court of competent jurisdiction alleging that the student has sexually assaulted or attempted to sexually assault any person, including sexual assaults or attempted sexual assaults which occur off school grounds not at a school function, activity, or event. For purposes of this subdivision, sexual assault means sexual assault in the first degree as defined in section 28-319, sexual assault in the second degree as defined in section 28-320, sexual assault of a child in the second or third degree as defined in section 28-320.01, or sexual assault of a child in the first degree as defined in section 28-319.01, as such sections now provide or may hereafter from time to time be amended;
  10. Engaging in any other activity forbidden by the laws of the State of Nebraska which activity constitutes a danger to other students or interferes with school purposes; or
  11. A repeated violation of any of the following rules if such violations constitute a substantial interference with school purposes:
    - a. The use of language, written or oral, or conduct, including gestures, which is profane or abusive to students or staff members. Profane or abusive language or conduct includes, but is not limited to, that which is commonly understood and intended

- to be derogatory toward a group or individual based upon race, gender, national origin, or religion;
- b. Dressing or grooming in a manner which violates the school district's dress code and/or is dangerous to the student's health and safety, a danger to the health and safety of others, or which is disruptive, distracting or indecent to the extent that it interferes with the learning and educational process;
  - c. Violating school bus rules as set by the school district or district staff;
  - d. Possessing, using, selling, or dispensing tobacco, drug paraphernalia, an electronic nicotine delivery system, or a tobacco imitation substance or packaging, regardless of form, including cigars, cigarettes, chewing tobacco, and any other form of tobacco, tobacco derivative product or imitation or electronic cigarettes, vapor pens, etc.;
  - e. Possessing, using, selling, or dispensing any drug paraphernalia or imitation of a controlled substance regardless of whether the actual substance possessed is a controlled substance by Nebraska law;
  - f. Possession of pornography, including creation, possession, dissemination, accessing, sale, or any other use of synthetic media, such as deepfakes;
  - g. Sexting or the possession of sexting images (a combination of sex and texting - the act of sending sexually explicit messages or photos electronically), including creation, possession, dissemination, accessing, sale, or any other use of synthetic media, such as deepfakes;
  - h. Engaging in hazing, defined as any activity expected of someone joining a group, team, or activity that humiliates, degrades or risks emotional and/or physical harm, regardless of the person's willingness to participate. Hazing activities are generally considered to be: physically abusive, hazardous, and/or sexually violating and include but are not limited to the following: personal servitude; sleep deprivation and restrictions on personal hygiene; yelling, swearing and insulting new members/newcomers; being forced to wear embarrassing or humiliating attire in public; consumption of vile substances or smearing of such on one's skin; branding; physical beatings; binge drinking and drinking games; sexual simulation and sexual assault;
  - i. Bullying which shall include cyberbullying, defined as the use of the internet, including but not limited to social networking sites such as Facebook, cell phones or other devices to send, post or text message images and material intended to hurt or embarrass another person. This may include, but is not limited to; continuing

to send e-mail to someone who has said they want no further contact with the sender; sending or posting threats, sexual remarks or pejorative labels (i.e., hate speech); ganging up on victims by making them the subject of ridicule in forums, and posting false statements as fact intended to humiliate the victim; disclosure of personal data, such as the victim's real name, address, or school at websites or forums; posing as the identity of the victim for the purpose of publishing material in their name that defames or ridicules them; sending threatening and harassing text, instant messages or emails to the victims; and posting or sending rumors or gossip to instigate others to dislike and gang up on the target;

- j. Violations of the district's acceptable computer use policy;
- k. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a simulated or "look-a-like" weapon;
- l. Using any object to simulate possession of a weapon;
- m. Knowingly making a false statement or knowingly submitting false information during the Title IX grievance process or any other school investigation or making a materially false statement in bad faith in the course of a Title IX grievance proceeding or any other school investigation;
- n. Violation of the school's audio and video recording policy; and
- o. Any other violation of any board policy, handbook provision, or rule or regulation established by a school district staff member pursuant to authority delegated by the board.

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

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

1. The decision to recommend discipline shall be made within two school days after learning of the alleged student misconduct. On the date of the decision to discipline, the Principal shall file with the Superintendent a written charge and a summary of the evidence supporting such charge.
2. The Principal shall serve the student and the student's Parent with a written notice by registered or certified mail or personal service within two school days of the date of the decision to recommend long-term suspension or expulsion. The notice shall include the following:

- a. The rule or standard of conduct allegedly violated and the acts of the student alleged to constitute a cause for long-term suspension, expulsion, or mandatory reassignment, including a summary of the evidence to be presented against the student;
  - b. The penalty, if any, which the principal has recommended in the charge and any other penalty to which the student may be subject;
  - c. Resources the school is able to provide or recommend to assist the student;
  - d. How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school;
  - e. A statement that, before long-term suspension, expulsion, or mandatory reassignment can be invoked, the student has a right to a hearing, upon request, and that if the student is suspended pending the outcome of the hearing, the student may complete classwork and homework, including, but not limited to, examinations, missed during the period of suspension pursuant to district guidelines which shall not require the student to attend the school district's alternative programs for expelled students in order to complete classwork or;
  - f. A description of the hearing procedures provided by the act, along with procedures for appealing any decision rendered at the hearing;
  - g. A statement that the principal, legal counsel for the school, the student, the student's Parent, or the student's representative has the right (i) to examine the student's academic and disciplinary records and any affidavits to be used at the hearing concerning the alleged misconduct and (ii) to know the identity of the witnesses to appear at the hearing and the substance of their testimony; and
  - h. A form on which the student, the student's Parent may request a hearing, to be signed by such parties and delivered to the principal or superintendent in person or by registered or certified mail to the address provided on the form.
3. When a notice of intent to discipline a student by long-term suspension, expulsion, or mandatory reassignment is filed with the superintendent, the student may be suspended by the principal until the date the long-term suspension, expulsion, or mandatory reassignment takes effect, if the principal determines that the student must be suspended immediately to prevent or substantially reduce the risk of (a) interference with an educational function or school purpose or (b) a

- personal injury to the student himself or herself, other students, school employees, or school volunteers.
4. Nothing in this policy shall preclude the student, the student's Parent, or representative from discussing and settling the matter with appropriate school personnel prior to the time the long-term suspension, expulsion, or mandatory reassignment takes effect.
  5. If a hearing is requested within five days after receipt of the notice, the Superintendent shall recommend appointment of a hearing examiner within two school days after receipt of the hearing request. The student or the student's Parent may request designation of a hearing examiner other than the hearing examiner recommended by the superintendent if notice of the request is given to the superintendent within two school days after receipt of the superintendent's recommended appointment. Upon receiving such request, the superintendent must provide one alternative hearing examiner who is not an employee of the school district or otherwise currently under contract with the school district and whose impartiality may not otherwise be reasonably questioned. The student or the student's Parent must, within five school days, select a hearing examiner to conduct the hearing who was recommended or provided as an alternative hearing examiner, and shall notify the superintendent in writing of the selection. The superintendent must appoint the selected hearing examiner upon receipt of such notice.
  6. The hearing examiner must, within two school days after being appointed, give written notice to the principal, the student, and the student's Parent of the time and place for the hearing.
  7. The hearing shall be held within a period of five school days after appointment of the hearing examiner, but such time may be changed by the hearing examiner for good cause with consent of the parties. No hearing shall be held upon less than two school days' actual notice to the principal, the student, and the student's Parent, except with the consent of all the parties.
  8. The principal or legal counsel for the school, the student, the student's Parent, or representative have the right to receive a copy of all records and written statements referred to in the Student Discipline Act as well as the statement of any witness in the possession of the school board or board of education no later than forty-eight hours prior to the hearing.
  9. If a hearing is requested more than five school days following the receipt of the written notice, but not more than thirty calendar days after receipt, the Superintendent shall appoint a hearing examiner. The hearing will be held according to the requirements of section 79-269. The student shall be entitled to a hearing but the consequence imposed may continue in effect pending final determination.

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

In the event a hearing is requested, the hearing, hearing procedures, the student's rights and any appeals or judicial review permitted by law shall be governed by the applicable provisions of the Nebraska Student Discipline Act (NEB. REV. STAT. § 79-254 to 79-294).

### **Reporting Requirement to Law Enforcement**

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

1. The violation includes possession of a firearm;
2. The violation results in child abuse;
3. It is a violation of the Nebraska Criminal Code that the administration believes cannot be adequately addressed solely by discipline from the school district;
4. It is a violation of the Nebraska Criminal Code that endangers the health and welfare of staff or students;
5. It is a violation of the Nebraska Criminal Code that interferes with school purposes;
6. The report is required or requested by law enforcement or the county attorney.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**5048**  
**Emergency Response to Life Threatening Asthma or**  
**Systemic Allergic Reactions (Anaphylaxis)**

School employees will comply with the requirements of the NDE Rule 59 protocol entitled, "Emergency Response to Life Threatening Asthma or Systemic Allergic Reactions (Anaphylaxis)" (Protocol) to address incidents of anaphylaxis involving students at school when those students do not have existing response plans. For students with individual self-management plans, Section 504 plans, or Individualized Education Programs (IEP) addressing asthma or anaphylaxis responses, school employees will comply with those plans. The district shall procure and maintain the equipment and medication necessary to implement the Protocol.

The superintendent shall obtain the required signature(s) of one or more Prescribing Health Care Practitioners on the Protocol form. The superintendent shall publish this policy and Protocol in each student and employee handbook.

The superintendent shall arrange to have a qualified medical professional train employees, and for training updates as necessary. This may be a medical doctor, qualified school nurse, or other person qualified to train staff on the medication of students.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## 6009

### **Grade Placement and Academic Credits of Transfer Students**

The district will use the criteria outlined below to determine both the grade-level placement and the academic credit awarded to transfer students. The administration is the final decision-maker and decisions made pursuant to this policy may not be appealed to the board of education.

#### **Transfer from an Accredited School District**

A student transferring from an accredited school generally will be placed at the grade level that is comparable to the placement in the school from which the student is transferring. Temporary placement may be made until a student's records are received to verify the placement.

The student's building principal may place a student into a grade level that is different from the accredited school from which the student is transferring after considering the following information:

- Student's chronological age
- Previous school experience
- Academic transcript received from the accredited school of origin
- Testing data from the accredited school of origin, including but not limited to, standardized achievement test data, criterion-referenced test data, classroom testing data, and diagnostic test data
- Testing data from any tests or assessments conducted by the school district

All credits awarded to a student by an accredited institution will be counted towards applicable graduation requirements for the transferring student.

#### **Transfer From a Non-Accredited School**

A student or a parent/guardian of a student who is transferring into the district from a non-accredited school must provide the district with copies of all materials that have been used to provide instruction to the student that the family would like the district to consider in determining the appropriate grade level at which to place the student and credits to be awarded to the student. The student's building principal will then consider those materials and the following factors in determining the grade level placement for the student:

- Student's chronological age
- Previous school experience
- Materials submitted by the student or family pursuant to this policy

- Testing data from any tests or assessments conducted by the school district

The district will only award credit toward graduation from courses while the student was in a non-accredited school if the student can demonstrate mastery of the concepts required for completion of that course. Mastery will be assessed by standard and nonstandardized testing, at the discretion of the administration.

### **Multiple Enrollments and Re-enrollments In the Same Semester**

Students from non-accredited schools who disenroll and then re-enroll in the district multiple times during the same semester will be permitted to resume the grade placement that the student was in at the time of the prior enrollment. However, students who fail to attend the total number of days per semester required of enrolled students will not be eligible to receive credit for the partial semester of enrollment.

The district will not retroactively award credit for time spent in exempt or non-accredited status.

A student's eligibility to participate in extracurricular activities upon re-entry is subject to all eligibility rules and the district's policies governing extracurricular eligibility.

### **Placement of International Students.**

The district administration, in conjunction with the building principal, will determine the appropriate grade level/credit status of a student transferring from a country other than the US.

### **Graduation Requirements**

Regardless of the school(s) previously attended, a student transferring into the school district in grades 9-12 will be responsible for meeting all graduation requirements to be awarded a diploma from the district.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## **6038**

### **Student Use of AI Tools**

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

AI Tools may be useful to student learning. However, students and staff must ensure that student use of AI Tools should focus on using such tools as a resource and for background material, rather than using the AI Tools to complete the assignment. Therefore, AI Tools may only be used by students in accordance with the following requirements:

1. Students may not use AI tools on any assignment, test, or project unless the staff member has given express permission for the student to do so. Staff Member permission to use an AI tool on one assignment does not carry over to other assignments. Individual staff members will decide for each individual assignment the extent to which students may use AI Tools.
2. If a student uses any AI Tools in connection with a school assignment, the student must:
  - a. Give proper attribution to the specific AI Tool(s) used to the same extent that students are expected to give proper attribution to other sources of information such as books, texts, encyclopedias, secondary sources, and other traditional media. Such attribution may include, but is not necessarily limited to, accurate quotations, citations, footnotes, endnotes, and/or bibliography entries.
  - b. Never copy and paste the output from the AI Tool into the student’s work as if the student wrote such section himself or herself.
3. Students may never use AI Tools to:
  - a. Cheat on any assignment, test, or quiz;
  - b. Help answer questions on a test or quiz without staff member permission;
  - c. Make or share deepfakes or fake images, audio, or video of any real person;

- d. Make or share sexual, nude, or intimate images of any real person—even if the image is fake or AI-made;
  - e. Bully, harass, threaten, intimidate or impersonate any person;
  - f. Place another student or staff member name, photo, voice, or personal information into an AI Tool without staff member authorization;
  - g. Use AI Tools to bypass accommodations, content filters, or school security.
4. A student may use AI Tools as an accommodation if his/her IEP team or Section 504 committee has approved use of the tool. The student must disclose the use of AI Tools to the staff member grading the assignment.
5. A student’s failure to meet the requirements stated in this policy will constitute a violation of the district’s prohibitions against cheating plagiarism and/or academic dishonesty, including but not necessarily limited to such prohibitions stated in the Student Handbook, which violation will subject the student to discipline up to and including expulsion.
6. The student requirements stated above are the minimum requirements for any student assignment. An individual teacher may impose more stringent requirements for any specific academic assignment or coursework.

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

**6046**  
**Right to Access to School Library Materials**

**Definitions.** As used in this policy,

- "Parent" means the parent, guardian, or educational decisionmaker of any student currently attending the school district; and
- "Educational decisionmaker" means a person designated or ordered by a court to make educational decisions on behalf of a child.

**Catalog of Library Books.** The superintendent or designee shall create and maintain a catalog of all books in the school district's library, categorized by school building, that shall be accessible by a Parent.

**Opportunity for Notification.** A Parent shall have the opportunity to be notified when the Parent's student checks out a book from the school library, which notification shall include the title of the book, the author(s) of the book, and the date the book is due to be returned to the school library. The administration may elect to allow a Parent to exercise the opportunity to receive such notifications by means of a website, application notification, or by opting into email notifications.

Nothing in this policy shall be construed to create any rights of access or rights to notification in favor of any person that does not meet the definition of Parent stated above.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## **2008 Meetings**

The formation of policy is public business and will be conducted openly in accordance with the Nebraska Open Meetings Act.

### 1. Types of Meetings

- a. The board shall hold its regular meetings on or before the third Monday of each month.
- b. Special and emergency meetings may be called as provided by law.
- c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

### 2. Notice

**Method of Publishing Notice of Meetings.** The board will publish reasonable advanced notice of all meetings on its website. The notice will contain a statement that the current agenda is available for inspection at the Superintendent's office during normal business hours. The Superintendent or designee may but is not required to provide information about meetings in other ways, such as social media or posting notices in physical locations in the district.

**Publication of Notice Method and Regular Meeting Schedule.** Four times per year, in a newspaper of general circulation, the board will publish its regular meeting schedule, location of regular meetings, and the designated method of publishing meeting notices.

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

3. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.
- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session, and the record shall state how each member voted, or if the member was absent or not voting.
- c. The meeting minutes shall be published on the school district's website within ten working days of the last meeting or prior to the next convened meeting, whichever occurs earlier. The minutes shall be available on the website for at least six months.

The Superintendent will make a copy of the Open Meetings Act available at all meetings.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## **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 \$136,000**

- A. The school district will solicit quotes and/or estimates for all projects with an estimated cost of less than \$136,000.
- 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 \$136,000 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 \$136,000 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 \$144,000.

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: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

### **3003.1**

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

### **I. Applicability of the Policy**

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

The District will also comply with the requirements of the public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106) when the contemplated expenditure for the complete project exceeds \$136,000, 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 200.327 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 \$350,000**

#### **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 \$15,000 (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 \$15,000. 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 \$15,000 and \$350,000 (Simplified Acquisition Procedures)

For construction projects subject to this policy, simplified acquisitions are purchases that, in the aggregate amount, is more than \$15,000 and less than \$350,000 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 \$136,000 and \$349,999 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 \$136,000 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 \$136,000 and \$350,000.

#### **IV. Construction Projects with an Anticipated Cost Over \$350,000**

A. Sealed Bids: All constructions projects subject to this policy with an anticipated cost of \$350,000 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 200.327 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 reviewing 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. § 200.334.
- 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 200, Subpart E. 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 200.327 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: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**3004.1**  
**Fiscal Management for Purchasing and Procurement Using Federal Funds**

**I. Applicability of Policy**

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

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

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

**II. Procurement System**

The District maintains the following purchasing procedures.

**A. Responsibility for Purchasing**

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

## **B. Methods of Purchasing**

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

### **1. Purchases up to \$15,000 (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 \$15,000. 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 \$15,000 and \$350,000 (Simplified Acquisition Procedures)**

Simplified acquisitions are purchases that, in the aggregate amount, are more than \$15,000 and less than \$350,000 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 \$350,000**

#### **a) Sealed Bids (Formal Advertising)**

For purchases over \$350,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement. If sealed bids are not accepted for a purchase of over \$350,000, the district will retain an explanation for that decision.

#### **b) Contract/Price Analysis**

The District performs a cost or price analysis in connection with every procurement action in excess of \$350,000, 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 \$350,000.

**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 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.

### **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, board members, 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 that equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$10,000.
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 \$10,000, regardless of the length of its useful life. 2 C.F.R. §200.94.

3. Computing Devices means machines that acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
  - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
  - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

## **B. Inventory Procedure**

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

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

## **C. Inventory Records**

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

1. Serial number;
2. District identification number;
3. Manufacturer;

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

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

#### **D. Physical Inventory**

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

#### **E. Maintenance**

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

#### **F. Lost or Stolen Items**

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. 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. The Superintendent or his/her designee will utilize sales procedures which ensure the highest possible return on the disposal of the equipment.

#### **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.

#### **L. Reporting and Recording Federal Property Interest**

The district will comply with federal interest reporting and submit annual reports, if required, regarding a real property interest due to a renovation, major remodeling, construction, or real property project funded by federal grant funds.

#### **V. Financial Management**

## **A. Identification**

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

## **B. Financial Reporting**

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

## **C. Accounting Records**

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

## **D. Internal Controls**

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

## **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 200, Subpart E. The Superintendent or his/her designee must consider these factors when making an allowability determination.

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

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

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior

approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

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

### **I. Cost Sharing or Matching**

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

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

### **J. Documentation of Personnel Expenses**

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

## **VI. Written Compensation Policies**

### **A. Time and Effort Standards**

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local

funds but is used to meet a required "match" in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into official records;
- (3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- (5) Comply with the established accounting policies and practices of the District and
- (6) Support the distribution of the employee's salary or wages among specific activities or costs objectives.

#### **B. Time and Effort Procedures**

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

#### **C. Fringe Benefits**

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

#### **D. Leave**

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

#### **E. Unexpected or Extraordinary Circumstances**

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

## **F. Documentation for Personnel Expenses**

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

## **VII. Other Contract Matters.**

### **A. Required Terms**

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

### **B. Contracting with Certain Vendors**

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, 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). 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.

**E. 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 Superintendent or designee. 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 Nebraska through the Nebraska Department of Administrative Service's Expense Reimbursement Document "ERD" Guidelines 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 Nebraska mileage rate will apply. If a District-owned vehicle is available for travel, the District-owned vehicle must be utilized unless preapproved by the Superintendent or designee. All expenditures claimed by staff must include receipts and a completed voucher.

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

## **3048 Communicable Disease**

The district strives to provide a safe environment for both students and staff while safeguarding the rights of all students and employees, including those with communicable diseases. The district complies with Neb. Rev. Stat. §§ 79-217 to 79-223 and Title 173 Nebraska Administrative Code, Chapter 3.

**Definitions.** Terms used in this policy have the meanings given in 173 NAC 3-002. A "reportable communicable disease" means a disease that must be reported under 173 NAC, Chapter 1.

**Signs and Symptoms; Sending Students Home.** Staff will watch for signs and symptoms of contagious or infectious disease. These signs and symptoms include fever, flushed face, headache, body aches, unexplained tiredness, loss of appetite, stomachache, nausea, vomiting, diarrhea, convulsions, sore throat, nasal congestion or discharge, unexplained skin eruption, and sore or inflamed eyes. The district will notify the parent or guardian of the student's signs or symptoms. Upon notice, the parent or guardian must immediately cooperate with the district to arrange safe transportation home or another appropriate caregiver for the student. The district will report any failure to reasonably cooperate with the district to the Department of Health and Human Services or local law enforcement as appropriate.

**Notice to School Authority.** When the district sends a student home for a suspected contagious or infectious disease, the principal or school nurse will notify the superintendent or designee without delay.

**Reports to Public Health.** The school nurse, or a person acting in the capacity of a school nurse, will report each case or suspected case of a reportable communicable disease. The report must go to the local public health department or the Nebraska DHHS Division of Public Health as provided in 173 NAC 1-007.04.

**Exclusion From School.** The district will exclude a student with a confirmed communicable disease for at least the minimum isolation period in Attachment 1 to 173 NAC, Chapter 3. The student must be free of acute signs and symptoms. The student must be fever-free for 24 hours without fever-reducing medication before returning to school.

**School Attendance and Participation in School Sponsored Activities.** The district will provide educational services to a student diagnosed with a

communicable disease as required by law. The district will restrict the student as needed to prevent the spread of disease, to protect the student's health and privacy, and to protect others. Participation in Nebraska School Activities Association (NSAA) events is subject to NSAA rules and the provisions of the district activity handbook.

**Infection and Exposure Control Procedures/Universal Precautions.**

The district will monitor the information available through the Federal Centers for Disease Control, the Nebraska Department of Health and Human Services, and the Occupational Safety and Health Administration. This policy and any procedures, universal precautions, or exposure control plans will be modified, if appropriate, based upon the best new medical information provided by the above sources.

**Outbreaks.** In an outbreak or epidemic of a communicable disease, the superintendent may exclude students, reassign students, or close one or more schools. The superintendent will coordinate with the local health department and the Nebraska Department of Health and Human Services as needed.

**Confidentiality.** The district will keep information about a person's communicable disease confidential. The district will share information only with staff on a need-to-know basis. When the district must inform a person about another person's condition, the district will inform that person of the duty to keep the information confidential. The district will communicate about a student's communicable disease consistent with the student's IEP or Section 504 Plan, if any.

**Staff Training.** Staff will receive training regarding communicable diseases and the requirements of this policy and any adopted procedures as part of the training received under the Workplace Injury Prevention and Safety Committee policy.

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

**3061**  
**ACH Originator**

The District sends electronic payments through the ACH (Automated Clearing House) Network such as payroll direct deposits and/or vendor payments. Because of these payments, the District is classified as an ACH Originator. As an ACH Originator, the District complies with the National Automated Clearing House Association (NACHA) Operating Rules which govern the ACH Network. The District's bank requires compliance with the Rules as a condition of the District's ability to send ACH Payments.

**Responsibilities.** The District follows all terms of its Originating Depository Financial Institution/Originator Agreement with its bank. The District obtains a written authorization before sending any ACH payment. The District meets all processing deadlines set by the bank and NACHA. The District gives authorization records to the bank upon request within NACHA's required timeframes. The District keeps all sensitive banking information secure. When the District receives a Notification of Change, it updates the payment record before the next ACH transaction. When the District receives a return due to an error or unauthorized activity, it stops all related subsequent payments until instructions are received from the Bank. The District keeps its computer systems and network secure in line with its bank agreement. The District uses procedures to spot unauthorized payments. All employees with ACH duties will complete training, if required by the Bank or NACHA, and respond to audit requests. The District will implement internal controls and procedures to mitigate errors and risk of unauthorized ACH entries.

**Fraud Monitoring.** The District reviews ACH transactions for unusual patterns or amounts before submitting each file. If the District suspects an error or unauthorized ACH transaction, the District will: determine whether the problem is fraud, a scam, or an internal error; notify the bank right away; contact law enforcement if needed; and stop all related future ACH transactions.

**Employee Training.** All employees with ACH duties will complete any ACH origination training required by the District's designated bank(s).

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

## 4017

### **Relations with Employee Collective Bargaining Associations**

The board of education recognizes the right of staff members to belong to professional employee organizations. The board will negotiate with organizations that have been certified or recognized in accordance with public employee bargaining statutes. The board or administration will coordinate with certified or recognized organizations for purposes of collective bargaining.

The district will allow professional employee organizations to make reasonable use of district facilities for meetings outside the district's and the employees' work hours. With administrative approval, organizations may use district resources, post notices of meetings, and provide other information on bulletin boards designated for this purpose, and use district email and mailboxes for delivery of information specific to the organization. Organizations must pay for all supplies used, damage caused, or the loss or theft of borrowed property.

For purposes of recruiting new members, organizations may host or attend certain meetings of certificated staff outside the district's and the employees' work hours. Attendance at any staff meetings does not include all-staff, building-level, committee, or other meetings called by the district, unless those meetings are open to other organizations or if required by law.

Unless otherwise specified in this policy or permitted law, organizations will be treated equally, and the district will not designate any day or break by reference to any specific organization.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## **4019**

### **Workplace Injury Prevention and Safety Committee**

The school district is committed to providing and maintaining a safe work environment, and to taking reasonable precautions for the safety of the students, employees, visitors, and all others having business with this school district. Every employee should show concern for the safety of fellow employees, students, and members of the public. The district shall have a safety committee as required by Nebraska law. Members of the safety committee may be established through the collective bargaining process.

The committee will adopt and maintain a written injury prevention program. The committee will participate in the development of safety education, training, and the establishment of safety rules, policies and procedures pursuant to this policy, the district's written injury prevention program, or as otherwise provided by law. Training for employees will be conducted annually.

The workplace injury prevention and safety committee will maintain minutes of all meetings and file them in the district office. The committee will implement accident investigation, record keeping procedures, safety rules, safety and health training, and policies. The district will maintain records for at least three years, or longer if directed by the Department of Labor.

The committee will meet at least once every three months or more frequently in the event of an employee complaint or of a job-related injury or death. The workplace injury prevention and safety committee will keep written minutes of all meetings and provide a copy to the superintendent or designee who will maintain the minutes in the district's administrative offices for a period of at least three years, unless otherwise instructed by the Department of Labor.

The workplace injury prevention and safety committee will develop an injury prevention plan and present it to the board. The plan should be developed and presented in the spirit of employees working together in a cooperative, non-adversarial effort to promote safety at the work sites within the district.

The superintendent or designee will assure that the safety training for employees is reviewed annually or more frequently, if needed. He or she will provide the following, as set forth in the initial written Employer's Injury Prevention Plan:

1. Initial safety orientation on rules, policies, and job specific procedures for new employees or employees who are assuming new and different duties within the school district, if appropriate.
2. Job specific training for employees before they perform potential hazardous work.
3. Periodic refresher training and dissemination of information on an annual basis, or more frequently if so designated by the administrator, for employees regarding the injury prevention plan of the unit and safety rules, policies, and procedures pertaining to safety within the school district.

In the event of a death in the workplace, the workplace injury prevention and safety committee will forward to the Department of Labor within 15 working days a copy of any review of the matter made by the workplace injury prevention and safety committee.

The superintendent or designee will establish or cause to be established record-keeping procedures to control and maintain all accident and injury records pertaining to accidents and injuries within the district or activities under the control of the district. Such records will be kept for at least three years, or longer if so advised by the Department of Labor.

The workplace injury prevention and safety committee will confer with the district's crisis team and will review the district's All-Hazard School Safety Plan upon its adoption by the crisis team.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

6.G. NASB information  
Action Item

6.H. Legislation  
Action Item

6.I. Closed/Executive Session:  
Action Item

7. **Adjourn**  
Information Item