

Board of Education Regular Meeting
Monday, January 13, 2025 7:30 PM
Fillmore Central High School
1410 L Street
Geneva, NE 68361-1599

1. **Call to Order**
2. **Recognize Open Meetings Laws and location of the poster**
3. **Roll Call**
4. **Declaration of Legal Meeting/Excuse Absences**
 - 4.1. Declaration of Legal Meeting
 - 4.2. Excuse Absences
5. **Election of Officers**
 - 5.1. President
 - 5.2. Vice President
 - 5.3. Secretary
6. **Public Comment**
7. **Reports from Administration**
8. **Action Items**
 - 8.1. Consent Agenda
 - 8.1.1. Approval of the Minutes of the following board meetings: December 16, 2024
 - 8.1.2. Receive, review and accept Finance reports
 - 8.1.3. Review and approve the General Fund Claims
 - 8.1.4. Review and approve the Building Fund Claims

8.2. Appointment of District Treasurer

8.3. Discuss, Review, and take any Necessary Action with Master Planning

8.4. Policy Approval

8.5. Discuss, Review and take any necessary action with regard to Public Participation Rules

8.6. Discuss, Review, and Approve the 2023-2024 Audit

9. **Discussion Items**

9.1. New Calendar Year Board Reminders and Information

9.2. Tyke Restructuring

9.3. Bond Election Information

9.4. Claims Review - Calendar

9.5. Next Meeting: February 17, 2025 at 7:30 PM

10. **Adjourn meeting**

FCPS BOE Meeting January 13, 2025

Principal's Report

Fillmore Central Elementary School

Winter Reading/Math Assessments - The MAP (Measure of Academic Progress) reading and math assessments were completed in December with all K-4 students. FCES students performed very well on these two assessments. In math the mean percentile was the 72nd and in reading it was the 69th percentile. Expected growth from fall to spring is 100%; FC students averaged 117% growth in math and 125% growth in reading over this time.

Valentines for Veterans - Each elementary classroom will again be participating in an activity called Valentines for Veterans. The valentines will be collected and delivered by Margaret Miller to the Veterans Hospitals around Nebraska.

K-6 Winter Program - The K-6 winter program was held at the high school on December 19th. Mr. Schwarz, Mr. Belanger, and the students provided a great program.

Upcoming Dates/Events:

Jan. 13	BOE Meeting
Jan. 14	Elementary Staff Meeting @ 3:15 pm
Jan. 20	No School
Jan. 23	100th Day of School
Feb. 5	Early Dismissal

Middle School Principal Report
Submitted by Lisa Lamb
FCPS BOE Meeting | January 13, 2025

Athletics

The winter sports seasons are underway at Fillmore Central Middle School, with both boys' basketball and girls' wrestling teams kicking off their practices on January 6th. This year, 14 student-athletes are participating in boys' basketball, while 15 are competing in girls' wrestling. The girls' wrestling team begins their season today with a meet at Sandy Creek. Meanwhile, the boys' basketball team will open their season next week with a home game against Tri County. We are excited to cheer on our student-athletes as they compete in their respective sport this season!

FBLA Middle School Dance

On Friday, January 10th, Fillmore Central High School FBLA members, along with their sponsor Mrs. Patterson hosted a dance for our 7th and 8th grade students. This event has been a yearly highlight, offering a positive and enjoyable experience for both middle and high school students. A special thanks goes to Mrs. Patterson and the FBLA members for organizing and hosting this successful event!

Spring Semester Assessments

The testing window for the NSCAS assessments in English Language Arts (ELA), Math, and Science runs from Monday, March 24 to Friday, May 2. In April, students in grades 5 through 8 will take the ELA and Math assessments, while students in grades 5 and 8 will also complete the Science assessments.

Following the completion of the NSCAS assessments, we will administer the NWEA MAP assessments for all students in grades 5 through 8. This data will provide valuable insights into student growth throughout this school year.

Upcoming Dates

January 20: No School – District PD Day

February 5: Early Dismissal – District PLC

February 21: No School – District PD Day

March 11: Early Dismissal – Parent-Teacher Conferences

March 12-14: No School

January 2025

Mr. Theobald

The trip to Sidney for the Holiday Basketball Tournament was very successful. Both the boys and girls teams finished in second place, but possibly more importantly, was the team bonding experience for the kids. Financially, this also went well as our total expense above and beyond our normal holiday tournament expense was minimal. This was due in large part to the reimbursement from Sidney as well as several meal donations from local businesses and patrons. We are looking to return next year with a possible 2-day stay, based on the NSAA moratorium. We will probably need to do some fundraising to help offset some of the cost. In talking with our coaches, we may be able to take a brief educational trip to Chimney Rock.

The change in splitting our holiday wrestling tournament into separate dates for girls and boys seemed to go very well. We will do the same for next year, but the following year we will have to make some adjustments based on the moratorium, as well as where January 1st falls during the week.

I will be attending the NSAA District I meeting on January 15th. We have 49 proposals to vote on, which is the largest number I can remember. Those proposals that pass the required number of district meetings will move on to Rep. Assembly in April. I will share those changes in May. Some of the more interesting proposals include:

- Change in hardship eligibility criteria
- School balance redistricting
- 180 day transfer rule
- Contest limitation change for BB
- 8-man FB number change for eligibility
- Allowing students to participate in more than one sport during a season

I have all but 4 teachers formally evaluated at this point. I should have all of these completed this month. I have also started meeting with teachers individually to have some discussions around grading practices, formative/summative assessments, the value of semester finals and concerns/ideas for change with our current GFL.

January 13, 2025 Board Report

1. Call to Order
2. Recognize Open Meeting Act and Location of Poster
3. Roll Call
4. Declaration of Legal Meeting/Excuse Absences
5. Election of Officers
6. Public Comment
7. Reports from Administration

My Report

Transportation Updates

Bond Election Update

Elementary Roof

Cell Phone Policies

Annual Report

State Safety Badge

8. Action Items

8.1 Consent Agenda

8.1.1 Minutes – the minutes of the December Board meetings are on the Sparq meeting site for your review and approval.

8.1.2 Financial Reports –

8.1.3 General Fund Claims –If you need more information on any claims, contact Jill or I prior to the board meeting and we will get that for you.

8.1.4 Building Fund-If you have questions, please contact Jill or I prior to the board meeting and we will get it for you.

8.2 Appointment of District Treasurer

8.3 Discuss, review, and take any necessary action with Master Planning

8.4 Policy approval

8.5 Discuss, Review, and take any necessary action with regards to Public Participation rules.

8.6 Discuss, review, and approve the 2023-2024 Audit.

9. Discussion Items

- 9.1 New Calendar year board reminders and information
- 9.2 Tyke Restructuring
- 9.3 Bond Election Information
- 9.4 Claims Review Calendar
- 9.5 Next Meeting Feb. 17

10. Adjourn

Board of Education Regular Meeting
Monday, December 16, 2024 5:30 PM Central
Posting Locations:

Fillmore Central High School
1410 L Street
Geneva, NE 68361-1599

- Nebraska Signal

Posted Date: December 11, 2024

Chad Engle: Present
Shaun Farmer: Present
Christin Lovegrove: Present
Whitney Peppard: Present
Scott Schelkopf: Present
Adam Wallin: Present
Present: 6.

1. Call to Order

Called to order by President Engle at 5:30 PM.

2. Recognize Open Meetings Laws and location of the poster

3. Roll Call

4. Declaration of Legal Meeting/Excuse Absences

4.1. Declaration of Legal Meeting

Recommendation that this regular meeting of December 16, 2024 be declared a legal meeting passed with a motion by Adam Wallin and a second by Shaun Farmer.

Chad Engle: Yea, Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Scott Schelkopf: Yea, Adam Wallin: Yea

Yea: 6, Nay: 0

4.2. Excuse Absences

5. Public Comment

6. Reports from Administration

Elementary - Mr. Veleba reported the K6 Winter program is on Thursday, December 19th at 6:30pm; winter progress monitoring has been happening with MAP assessments.

Middle School - Mrs. Lamb reported JH Boys wrestling concluded Saturday and girls basketball will finish Tuesday the 17th; recognition to coaches for these seasons; StuCo held 19th food drive and delivered canned food to BVCA last week; winter MAP was finished last week; 7-12 winter concert tonight; and recognition of music and vocal instructors.

High School/AD - Mr. Theobald reported FC hosted districts for one-act and received 3rd; moratorium is Dec 22-26; Holiday basketball tournament in Sidney with providing a stipend;

wrestling tournament is split between 2 days; semester tests are this week Wed/Thurs; dance team ideas are being floated around; review of the sportsmanship clinic.

Superintendent - Mr. Cumpston reported the mini bus is repaired and back in service; purchased a van with a lift from Sandy Creek to transport meals to elementary; review of legislative summary/conference; Rule 10 Audit happened and went well.

AQuestt - state review of testing, attendance, discipline, proficiency, etc - received a 4 as a district, 4 elementary and High School, and 3 at Middle School. This is the highest we have ever scored. ACT testing out performed the state by a lot.

7. Action Items

7.1. Consent Agenda

Recommendation that the board approve the consent agenda as presented passed with a motion by Christin Lovegrove and a second by Whitney Peppard.

Chad Engle: Yea, Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Scott Schelkopf: Yea, Adam Wallin: Yea

Yea: 6, Nay: 0

7.1.1. Approval of the Minutes of the following board meetings: November 14, 2024

7.1.2. Receive, review and accept Finance reports

7.1.3. Review and approve the General Fund Claims

7.1.4. Review and approve the Building Fund Claims

7.2. Discuss, review, and take any necessary action with the Master Planning Process

Review of plans with Cleeve from BVH architecture; review of tax request and other financial things with Mr. Cumpston and Tobin with Northland Securities Inc.

7.3. Approval and adoption of a resolution calling for a special election to be held in the District on March 11, 2025 relating to the issuance by the District of its General Obligation School Building Bonds, Series 2025, in an amount not to exceed \$48,800,000, to finance the costs of constructing certain additions to and renovations of its existing High School Building, an addition to replace the existing Middle School, a gymnasium addition and other building improvements, and for renovations and additions at the Elementary School Building, and related costs thereto.

Recommendation that the board approve and adopt a resolution calling for a special election to be held in the District on March 11, 2025 relating to the issuance by the District of its General Obligation School Building Bonds, Series 2025, in an amount not to exceed \$48,800,000, to finance the costs of constructing certain additions to and renovations of its existing High School Building, an addition to replace the existing Middle School, a gymnasium addition and other building improvements, and for renovations and additions at the Elementary School Building, and related costs thereto passed with a motion by Christin Lovegrove and a second by Shaun Farmer.

Chad Engle: Yea, Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Scott Schelkopf: Yea, Adam Wallin: Yea

Yea: 6, Nay: 0

7.4. Review, Discuss, and Take any Necessary Action to Set the Early Retirement Incentive Number of Applications

Recommendation that the board set the number of early retirement incentive applications at Zero (0) for the 2024-2025 school year passed with a motion by Shaun Farmer and a second by Scott Schelkopf.

Chad Engle: Yea, Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Scott Schelkopf: Yea, Adam Wallin: Yea

Yea: 6, Nay: 0

Three teachers qualified and this is the first year of their qualification. It is getting very difficult to find teachers to fill positions.

7.5. Review, and Discuss the Superintendent Contract Extension

Recommendation that the board extend the contract for Cumpston through the July 1, 2026-June 30, 2027 school year passed with a motion by Whitney Peppard and a second by Scott Schelkopf.

Chad Engle: Yea, Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Scott Schelkopf: Yea, Adam Wallin: Yea

Yea: 6, Nay: 0

7.6. Recognize Scott Schelkopf's Board Service

7.7. Review, Discuss, and Take any Necessary Action in Regard to Teacher Negotiations

Recommendation that the board approve the Professional Negotiations Agreement, with basic terms of a 3.74% increase. This would increase base by \$600, for a new base of \$40,600, and changes made to the extra duty schedule, as outlined in the attached document passed with a motion by Shaun Farmer and a second by Christin Lovegrove.

Chad Engle: Yea, Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Scott Schelkopf: Yea, Adam Wallin: Yea

Yea: 6, Nay: 0

8. Discussion Items

8.1. Audit Report

8.2. New Policies

8.3. Board Self-Evaluation

8.3.1. Enter Executive Session

Recommendation that the board enter into executive session at 6:22 PM to discuss board self-evaluations passed with a motion by Whitney Peppard and a second by Shaun Farmer.

Chad Engle: Yea, Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Scott Schelkopf: Yea, Adam Wallin: Yea

Yea: 6, Nay: 0

8.3.2. Reconvene Regular Meeting

Recommendation that the board reconvene the regular meeting at 6:50 PM passed with a motion by Shaun Farmer and a second by Scott Schelkopf.

Chad Engle: Yea, Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Scott Schelkopf: Yea, Adam Wallin: Yea

Yea: 6, Nay: 0

8.4. Next Meeting: January 13, 2025 at 7:30 PM

9. Adjourn meeting

Recommendation that the board adjourn this regular meeting of December 16, 2024 at 6:51 PM passed with a motion by Christin Lovegrove and a second by Whitney Peppard.

Chad Engle: Yea, Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Scott Schelkopf: Yea, Adam Wallin: Yea

Yea: 6, Nay: 0

Fund: 05 ACTIVITIES 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 0001	STUDENT FEES	7,801.41	0.00	0.00	0.00	7,801.41
05 704 0002	ATHLETICS	34,499.92	10,315.56	4,253.00	0.00	28,437.36
05 704 0003	CHEERLEADERS	4,010.64	0.00	1,000.00	0.00	5,010.64
05 704 0004	CONCESSIONS	4,510.92	2,583.83	4,744.25	0.00	6,671.34
05 704 0005	FC CLUB	35,038.43	939.93	1,500.00	0.00	35,598.50
05 704 0006	FFA	68,909.19	1,589.99	22,561.00	0.00	89,880.20
05 704 0007	FCCLA	15,745.09	79.05	1,500.00	0.00	17,166.04
05 704 0008	FBLA	2,749.02	200.00	1,500.00	0.00	4,049.02
05 704 0009	BAND	9,054.90	7,564.20	35.00	5,011.00	6,536.70
05 704 0010	VOCAL MUSIC	0.00	0.00	6,501.70	0.00	6,501.70
05 704 0011	NHS/STUCO	1,700.95	0.00	0.00	0.00	1,700.95
05 704 0012	MUSICAL	0.00	3,100.03	6,500.00	(5,011.00)	(1,611.03)
05 704 0014	FAMILY & CONSUMER SCIENCE	500.23	0.00	0.00	0.00	500.23
05 704 0015	AG SHOP	4,449.28	0.00	0.00	0.00	4,449.28
05 704 0017	ART	1,890.40	0.00	0.00	0.00	1,890.40
05 704 0018	CLOSE-UP	663.30	0.00	0.00	0.00	663.30
05 704 0019	FOREIGN LANGUAGE	2,452.11	0.00	0.00	0.00	2,452.11
05 704 0021	HIGH SCHOOL LIBRARY	1,497.62	0.00	0.00	0.00	1,497.62
05 704 0022	INDUSTRIAL TECH	2,265.88	65.98	423.00	0.00	2,622.90
05 704 0024	ONE-ACT	10,507.40	1,483.13	1,856.00	0.00	10,880.27
05 704 0025	PRINCIPAL'S ACCOUNT	(712.58)	1,349.45	1,240.00	0.00	(822.03)
05 704 0027	MILK MACHINE	3,020.65	0.00	0.00	0.00	3,020.65
05 704 0029	COF GRANT	1.21	0.00	0.00	0.00	1.21
05 704 0030	ELEMENTARY LIBRARY	1,370.93	0.00	0.00	0.00	1,370.93
05 704 0035	ELEMENTARY SCHOOL	5,161.00	491.88	796.00	0.00	5,465.12
05 704 0040	SPEECH	1,405.16	668.87	0.00	0.00	736.29
05 704 0045	BIOLOGY ACCOUNT	293.94	0.00	0.00	0.00	293.94
05 704 0047	TESTS	2,856.49	0.00	0.00	0.00	2,856.49
05 704 0048	OUTDOOR CLASSROOM PROJECT	4,230.99	72.00	0.00	0.00	4,158.99
05 704 0053	CLASS OF 2025	2,284.85	0.00	0.00	0.00	2,284.85
05 704 0054	CLASS OF 2026	280.12	0.00	3,290.00	0.00	3,570.12
05 704 0058	CLASS OF 2027	2,102.66	0.00	0.00	0.00	2,102.66
05 704 0059	CLASS OF 2028	420.00	0.00	0.00	0.00	420.00
05 704 0080	MS STUDENT COUNCIL	3,345.09	1,350.18	50.00	0.00	2,044.91
05 704 0081	MS PRINCIPAL'S FUND	325.86	46.13	0.00	0.00	279.73
05 704 0082	MS LIBRARY	1,868.26	0.00	0.00	0.00	1,868.26
05 704 0084	MS MUSIC	1,811.83	0.00	0.00	0.00	1,811.83
05 704 0085	MS ART	17.08	0.00	0.00	0.00	17.08

Fund: 05 ACTIVITIES 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 0086	MS PACK	2,671.77	491.75	1,102.50	0.00	3,282.52
05 704 0087	MS BAND	(212.87)	0.00	0.00	0.00	(212.87)
05 704 0097	MABEL NEDZA SCHOLARSHIP FUND	113,022.38	0.00	237.73	0.00	113,260.11
05 704 0098	CLEARING	7,165.11	0.00	0.00	0.00	7,165.11
05 704 0099	INTEREST	7,773.07	0.00	60.65	0.00	7,833.72
05 704 0402	HS FOOTBALL	3,991.61	0.00	0.00	0.00	3,991.61
05 704 0404	HS VOLLEYBALL	3,381.32	0.00	0.00	0.00	3,381.32
05 704 0406	HS SOFTBALL	694.33	0.00	0.00	0.00	694.33
05 704 0408	HS GIRLS BASKETBALL	3,755.55	1,070.00	0.00	0.00	2,685.55
05 704 0410	HS BOYS BASKETBALL	(82.92)	0.00	560.00	0.00	477.08
05 704 0412	HS GIRLS WRESTLING	694.33	0.00	0.00	0.00	694.33
05 704 0414	HS TRACK	3,623.83	0.00	0.00	0.00	3,623.83
Fund Total: 05		384,607.74	33,461.96	59,710.83	0.00	410,856.61

Fillmore Co. School District #30-0025

BUILDING FUND RECAP

BEGINNING FISCAL BALANCE: (9-1-2024)

\$1,585,686.41

Reporting Period: December 1-31, 2024

RECEIPTS	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	Y-T-D TOTAL
Sink.Fund-Co.Treas.	\$136,101.39	\$30,351.27	\$1,155.13	\$712.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$168,320.37
Interest	\$628.94	\$654.62	\$616.46	\$680.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,580.51
Interest on CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$136,730.33	\$31,005.89	\$1,771.59	\$1,393.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$170,900.88

DISBURSEMENTS	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	TOTAL
Fillmore County Treasurer	\$0.00	\$4,494.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,494.62
City of Geneva	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Engineering Technologies Inc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Genesis Contracting Group	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34 Electric	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deluxe Checks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Diode Technologies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mussman Excavating	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Kelch Plumbing & Heating	\$26,259.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,259.76
Farris Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rutt's Mechanical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Glass, Ind	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BVH Architecture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
JEO Consulting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$26,259.76	\$4,494.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,754.38

CURRENT YEAR-TO-DATE BALANCE:

\$1,725,832.91

Current Checking Balance

\$1,725,832.91

Current CD Balance

\$0.00

PREPARED BY:

Qui Swartzender

APPROVED BY:

[Signature]

DATE PREPARED:

1/2/2025

Clerk's Report
12/31/2024

Beginning General Fund Cash Balance \$ 2,229,684.61

Revenue

Fillmore County Treasurer	General Fund Taxes	\$ 32,160.39	
State of Nebraska	ESSERS III	\$ 268,058.00	
State of Nebraska	State Aid/Title	\$ 307,218.00	
State of Nebraska	SPED	\$ 196,595.00	
NE ESU	Crisis Safety Summit	\$ 350.00	
Parents	Computer Repair/Yearbooks	\$ 121.00	
Village of Grafton/Fairmont	License Fees	\$ 260.00	
ESU #6	Rent/Sub Reimb	\$ 6,987.13	
SECC	SENCAP Fall 2024	\$ 520.80	
Federal Funding	REAP Grant	\$ 50,135.00	
Businesses	Credit	\$ 97.15	
Heartland Bank	Interest	\$ 999.94	
Total Revenue			\$ 863,502.41

Expenditures \$ 1,071,371.65

Payables (Liabilities) \$ 465.72

Current General Fund Assets \$ **2,022,281.09**

General Bank Balance \$ 2,313,299.21

Outstanding Checks \$ 302,069.87

Cash Account Balance \$ **2,011,229.34**

FCPS Bank Balance \$ 21,493.68

Outstanding Checks \$ 10,441.93

Cash Account Balance \$ **11,051.75**

Total General Bank Balance \$ **2,022,281.09**

EXPENDITURES MONTH GROUP REPORT/BOARD OF
12/2024

Account Number	Account Description	Budgeted Amount	Expended During Month	Expenditures Year to Date	% of Budget Spent	Adjusted Balance
01	GENERAL FUND					
1100	REGULAR INSTRUCTIONAL PROGRAMS					
100	OVERTIME SALARIES NON-	3,134,042.01	240,761.82	948,784.26	30.27	2,185,257.75
200	RETIREMENT NON-INSTRUCTIONAL	1,554,190.00	112,675.51	431,541.25	27.77	1,122,648.75
300	380	34,500.00	1,558.17	6,462.71	19.29	28,037.29
400	BUS REPAIRS AND MTNCE	97,300.00	4,057.54	23,193.62	46.40	74,106.38
500	TRAVEL EXPENSE AND MILEAGE	6,500.00	0.00	492.78	11.26	6,007.22
600	BOOKS, TEXTBOOKS & PERIODICALS	116,600.00	2,560.73	62,505.23	54.74	54,094.77
700	730	66,749.99	2,454.00	57,235.15	94.42	9,514.84
800	MISC OBJECTS	17,500.00	3,973.39	8,712.05	54.87	8,787.95
1100	ALL INSTRUCTION	5,027,382.00	368,041.16	1,538,927.05	31.22	3,488,454.95
1200	SPECIAL EDUCATION PROGRAMS					
100	OVERTIME SALARIES NON-	547,250.00	39,797.10	161,324.22	29.48	385,925.78
200	HEALTH BENEFITS NON-	329,387.00	17,917.44	71,702.77	21.77	257,684.23
300	PROFESSIONAL SERVICES	165,000.00	0.00	23,383.96	14.31	141,616.04
500	TUITION (TYKE)	1,865,598.00	252,158.70	269,147.03	14.43	1,596,450.97
600	BOOKS, TEXTBOOKS & PERIODICALS	8,000.00	24.59	1,041.95	14.85	6,958.05
700	730	9,500.00	0.00	1,497.88	15.77	8,002.12
1200	ALL INSTRUCTION	2,924,735.00	309,897.83	528,097.81	18.07	2,396,637.19
1300	DRIVERS EDUCATION					
100	SALARIES NON-INSTRUCTIONAL	6,100.00	533.33	2,133.32	34.97	3,966.68
200	RETIREMENT NON-INSTRUCTIONAL	1,150.00	93.48	373.92	32.51	776.08
1300	ALL INSTRUCTION	7,250.00	626.81	2,507.24	34.58	4,742.76
2100	SUPPORT SERVICES/PUPIL SERVICE					
100	ADDITIONAL COMPENSATION NON-	422,000.00	33,637.73	140,752.18	33.35	281,247.82
200	HEALTH BENEFITS NON-	120,159.00	9,557.39	39,235.92	32.65	80,923.08
300	380	515,200.00	108,270.76	174,711.68	33.91	340,488.32
400	BUS REPAIRS AND MTNCE	10,000.00	718.25	2,211.83	22.12	7,788.17
500	TRAVEL EXPENSE AND MILEAGE	469,733.00	345.90	1,677.28	0.36	468,055.72
600	ENERGY-FUEL	57,250.00	857.41	5,946.14	10.86	51,303.86
800	MISC OBJECTS	62,500.00	100.00	25,863.69	41.38	36,636.31
2100	SUPPORT SERVICES	1,656,842.00	153,487.44	390,398.72	23.58	1,266,443.28
2200	SUPPORT SERVICES/LIBRARY-MEDIA					
100	OVERTIME SALARIES NON-	99,077.00	8,349.60	38,134.93	38.49	60,942.07
200	RETIREMENT NON-INSTRUCTIONAL	44,278.00	4,441.54	18,667.94	42.16	25,610.06
300	380	11,200.00	130.00	3,325.96	30.65	7,874.04
500	TRAVEL EXPENSE AND MILEAGE	2,000.00	0.00	120.00	6.00	1,880.00
600	BOOKS, TEXTBOOKS & PERIODICALS	13,900.00	0.00	3,673.80	27.29	10,226.20
700	730	3,000.00	0.00	0.00	0.00	3,000.00
800	MISC OBJECTS	18,750.00	0.00	14,833.80	79.11	3,916.20

Account Number	Account Description	Budgeted Amount	Expended During Month	Expenditures Year to Date	% of Budget Spent	Adjusted Balance
2200	SUPPORT SERVICES	192,205.00	12,921.14	78,756.43	41.09	113,448.57
2300	SUPPORT SERVICES-GEN ADMIN					
100	OVERTIME SALARIES NON-	203,339.00	16,552.13	66,919.31	32.91	136,419.69
200	290	63,599.00	5,207.41	20,954.25	32.95	42,644.75
300	310	35,200.00	2,440.00	7,723.66	21.94	27,476.34
400	BUS REPAIRS AND MTNCE	3,200.00	184.80	1,634.47	51.08	1,565.53
500	TRAVEL EXPENSE AND MILEAGE	14,100.00	540.37	1,656.65	11.75	12,443.35
600	SUPPLIES	2,500.00	0.00	440.67	21.28	2,059.33
800	MISC OBJECTS	22,850.00	234.38	7,106.14	31.21	15,743.86
2300	SUPPORT SERVICES	344,788.00	25,159.09	106,435.15	30.90	238,352.85
2400	OFFICE OF PRINCIPAL					
100	ADDITIONAL COMPENSATION NON-	428,421.00	35,661.82	147,775.11	34.49	280,645.89
200	HEALTH BENEFITS NON-	176,817.00	14,545.02	59,034.47	33.39	117,782.53
300	380	2,550.00	0.00	0.00	0.00	2,550.00
500	TRAVEL EXPENSE AND MILEAGE	3,400.00	151.86	511.39	15.04	2,888.61
600	SUPPLIES	3,000.00	134.63	533.13	18.10	2,466.87
800	MISC OBJECTS	7,100.00	0.00	4,221.15	59.68	2,878.85
2400	SUPPORT SERVICES	621,288.00	50,493.33	212,075.25	34.14	409,212.75
2500	SUPPORT SERVICES-GEN BUSINESS					
100	OVERTIME SALARIES NON-	58,000.00	4,320.00	24,796.98	42.75	33,203.02
200	WORKER'S COMP NON-INSTRUCTIONAL	20,100.00	1,568.03	9,305.44	46.30	10,794.56
300	PROFESSIONAL SERVICES	13,000.00	69.40	808.20	6.22	12,191.80
400	BUS REPAIRS AND MTNCE	20,000.00	419.80	2,313.25	11.57	17,686.75
500	TRAVEL EXPENSE AND MILEAGE	143,677.00	0.00	143,349.85	99.77	327.15
600	SUPPLIES	3,500.00	36.07	1,320.43	37.73	2,179.57
700	730	5,200.00	0.00	858.93	16.52	4,341.07
800	DUES AND FEES	500.00	0.00	213.18	42.64	286.82
2500	SUPPORT SERVICES	263,977.00	6,413.30	182,966.26	69.31	81,010.74
2600	SUPPORT SERVICES-BLDGS & SITES					
100	OVERTIME SALARIES NON-	270,400.00	22,412.56	88,021.48	32.55	182,378.52
200	RETIREMENT NON-INSTRUCTIONAL	136,869.00	11,151.99	42,086.87	30.75	94,782.13
300	PROFESSIONAL SERVICES	56,800.00	3,025.97	10,060.01	17.87	46,739.99
400	BUS REPAIRS AND MTNCE	139,200.00	9,443.67	54,879.80	40.64	84,320.20
500	TRAVEL EXPENSE AND MILEAGE	2,500.00	60.00	256.00	12.16	2,244.00
600	SUPPLIES	297,000.00	18,790.33	84,370.40	29.26	212,629.60
700	730	127,000.00	1,188.62	23,541.45	20.47	103,458.55
800	MISC OBJECTS	178,300.00	18,976.96	33,949.33	19.05	144,350.67
2600	SUPPORT SERVICES	1,208,069.00	85,050.10	337,165.34	28.48	870,903.66
2700	SUPPORT SERVICES-PUPIL TRANS					

EXPENDITURES MONTH GROUP REPORT/BOARD OF
12/2024

Account Number	Account Description	Budgeted Amount	Expended During Month	Expenditures Year to Date	% of Budget Spent	Adjusted Balance
100	SALARIES NON-INSTRUCTIONAL	148,500.00	10,080.98	48,473.51	32.64	100,026.49
200	RETIREMENT NON-INSTRUCTIONAL	44,500.00	2,865.91	12,636.81	28.40	31,863.19
300	330	9,500.00	652.72	1,576.77	16.60	7,923.23
400	BUS REPAIRS AND MTNCE	68,000.00	7,466.04	22,727.92	34.77	45,272.08
500	STUDENT TRANSPORTATION SVS.	10,500.00	0.00	0.00	0.00	10,500.00
600	ENERGY-FUEL	94,000.00	4,047.15	16,827.47	18.17	77,172.53
700	730	265,000.00	3,055.00	132,193.92	49.88	132,806.08
800	MISC OBJECTS	8,350.00	10,779.55	17,039.16	204.25	(8,689.16)
2700	SUPPORT SERVICES	648,350.00	38,947.35	251,475.56	38.97	396,874.44
3300	COMMUNITY SERVICES OPERATIONS					
800	MISC OBJECTS	20,000.00	0.00	2,113.20	10.57	17,886.80
3300	COMMUNITY SERVICES	20,000.00	0.00	2,113.20	10.57	17,886.80
3500	HIGH ABILITY LEARNING					
100	SALARIES NON-INSTRUCTIONAL	2,800.00	0.00	0.00	0.00	2,800.00
200	RETIREMENT NON-INSTRUCTIONAL	500.00	0.00	0.00	0.00	500.00
600	SUPPLIES	3,500.00	116.32	116.32	3.32	3,383.68
700	730	8,500.00	0.00	0.00	0.00	8,500.00
800	DUES AND FEES	3,000.00	0.00	0.00	0.00	3,000.00
3500	COMMUNITY SERVICES	18,300.00	116.32	116.32	0.64	18,183.68
6200	TITLE I					
100	SALARIES TEMP NON-INSTRUCTIONAL	73,800.00	8,035.71	30,773.52	41.70	43,026.48
200	HEALTH BENEFITS NON-	43,770.00	4,430.63	17,611.42	40.24	26,158.58
300	PUPIL SERVICES	9,800.00	0.00	0.00	0.00	9,800.00
600	SUPPLIES	1,761.00	0.00	106.32	6.04	1,654.68
800	MISC OBJECTS	0.00	0.00	144.31	0.00	(144.31)
6200	FEDERAL SERVICES	129,131.00	12,466.34	48,635.57	37.66	80,495.43
6300	TITLE II TITLE VI					
100	SALARIES NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00
200	HEALTH BENEFITS NON-	0.00	0.00	0.00	0.00	0.00
6300	FEDERAL SERVICES	0.00	0.00	0.00	0.00	0.00
6400	IDEA PART B					
300	PUPIL SERVICES	0.00	0.00	0.00	0.00	0.00
500	TUITION (TYKE)	185,092.00	0.00	0.00	0.00	185,092.00
6400	FEDERAL SERVICES	185,092.00	0.00	0.00	0.00	185,092.00
6700	FED VOC ED (CARL PERKINS)					
600	SUPPLIES	0.00	0.00	6,982.74	0.00	(6,982.74)
6700	FEDERAL SERVICES	0.00	0.00	6,982.74	0.00	(6,982.74)
6900	OTHER FEDERAL SERVICES					
100	OVERTIME SALARIES NON-	0.00	0.00	15,649.58	0.00	(15,649.58)
200	HEALTH BENEFITS NON-	0.00	0.00	8,276.26	0.00	(8,276.26)

EXPENDITURES MONTH GROUP REPORT/BOARD OF
12/2024

Account Number	Account Description	Budgeted Amount	Expended During Month	Expenditures Year to Date	% of Budget Spent	Adjusted Balance
300	PROFESSIONAL SERVICES	10,000.00	0.00	9,330.08	93.30	669.92
400	LEASE VEHICLE	50,135.00	0.00	54,511.05	108.73	(4,376.05)
600	SUPPLIES	0.00	0.00	0.00	0.00	0.00
700	730	0.00	0.00	0.00	0.00	0.00
800	MISC OBJECTS	0.00	0.00	0.00	0.00	0.00
6900	FEDERAL SERVICES	60,135.00	0.00	87,766.97	145.95	(27,631.97)
8000	TRANSFERS					
900	910	160,000.00	9,000.00	59,000.00	36.88	101,000.00
8000	TRANSFERS	160,000.00	9,000.00	59,000.00	36.88	101,000.00
9000	NON-PROGRAMMED CHARGES					
100	SALARIES NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00
200	RETIREMENT NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00
800	MISC OBJECTS	0.00	0.00	0.00	0.00	0.00
9000	NON-PROGRAMMED CHARGES	0.00	0.00	0.00	0.00	0.00
01	GENERAL FUND	13,467,544.00	1,072,620.21	3,833,419.61	28.76	9,634,124.39
02	DEPRECIATION FUND					
2900	OTHER SUPPORT SERVICES					
300	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
2900	SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00
02	DEPRECIATION FUND	0.00	0.00	0.00	0.00	0.00
05	ACTIVITIES FUND					
2900	OTHER SUPPORT SERVICES					
300	PROFESSIONAL SERVICES	0.00	4,550.00	13,890.00	0.00	(13,890.00)
600	SUPPLIES	0.00	28,911.96	115,973.75	0.00	(115,973.75)
800	MISC OBJECTS	0.00	0.00	0.00	0.00	0.00
2900	SUPPORT SERVICES	0.00	33,461.96	129,863.75	0.00	(129,863.75)
05	ACTIVITIES FUND	0.00	33,461.96	129,863.75	0.00	(129,863.75)
06	SCHOOL LUNCH/MILK FUND					
3100	FOOD SERVICES OPERATIONS					
100	OVERTIME SALARIES NON-	0.00	12,055.01	54,374.59	0.00	(54,374.59)
200	RETIREMENT NON-INSTRUCTIONAL	0.00	5,252.88	26,976.30	0.00	(26,976.30)
600	FOOD	0.00	28,682.94	143,844.24	0.00	(143,844.24)
700	730	0.00	0.00	663.80	0.00	(663.80)
800	MISC OBJECTS	0.00	30.00	30.00	0.00	(30.00)
3100	COMMUNITY SERVICES	0.00	46,020.83	225,888.93	0.00	(225,888.93)
06	SCHOOL LUNCH/MILK FUND	0.00	46,020.83	225,888.93	0.00	(225,888.93)
08	SPECIAL BUILDING FUND					
2600	SUPPORT SERVICES-BLDGS & SITES					
300	PROFESSIONAL SERVICES	0.00	26,259.76	26,259.76	0.00	(26,259.76)
400	BUS REPAIRS AND MTNCE	0.00	0.00	0.00	0.00	0.00
800	DUES AND FEES	0.00	4,494.62	4,494.62	0.00	(4,494.62)

EXPENDITURES MONTH GROUP REPORT/BOARD OF
 12/2024

Account Number	Account Description	Budgeted Amount	Expended During Month	Expenditures Year to Date	% of Budget Spent	Adjusted Balance
2600	SUPPORT SERVICES	0.00	30,754.38	30,754.38	0.00	(30,754.38)
4200	LAND IMPROVEMENT					
300	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
4200	4000	0.00	0.00	0.00	0.00	0.00
4300	ARCHITECTURE & ENGINEERING					
300	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
4300	4000	0.00	0.00	0.00	0.00	0.00
4400	EDUCATIONAL SPECIFICATIONS					
400	BUS REPAIRS AND MTNCE	0.00	0.00	0.00	0.00	0.00
4400	4000	0.00	0.00	0.00	0.00	0.00
4500	BUILDING ACQUISITION & CONSTRUCTION					
300	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
4500	4000	0.00	0.00	0.00	0.00	0.00
4700	BUILDING IMPROVEMENTS					
300	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
4700	4000	0.00	0.00	0.00	0.00	0.00
08	SPECIAL BUILDING FUND	0.00	30,754.38	30,754.38	0.00	(30,754.38)

FCPS FUND - December 2024

Activity Credit Card	Supplies	\$9.86
Body Worx	Repairs	\$9,136.66
Cumpston, Josh	Reimbursement	\$64.76
Sandy Creek Public Schools	Equipment	\$3,055.00
US Bank Card	Supplies	\$12.00
Verizon	Services	\$193.83
Walmart	Supplies	\$793.57
Windstream	Services	\$1,198.47
TOTAL		\$14,464.15

Fillmore Central Public Schools Funds Report
December 2024

General Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ 2,253,686.31	\$ 976,537.56	\$ 4,123,832.33	\$ 916,924.66	\$ 4,086,869.79	\$ 2,313,299.21

FCPS Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ 25,371.94	\$ 1,371.53	\$ 6,463.06	\$ 5,249.79	\$ 7,801.61	\$ 21,493.68

Building Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ 1,724,439.84	\$ 1,393.07	\$ 170,900.88	\$ -	\$ 30,754.38	\$ 1,725,832.91

Activity Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance	Current CD Balance
\$ 279,654.91	\$ 53,528.13	\$ 139,305.75	\$ 26,559.53	\$ 108,908.95	\$ 306,623.51	\$ 113,260.11

Hot Lunch Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ 57,554.94	\$ 31,580.83	\$ 227,206.51	\$ 45,913.05	\$ 225,117.08	\$ 43,222.72

Depreciation Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ 73,143.68	\$ 64.13	\$ 257.09	\$ -	\$ -	\$ 73,207.81

Employee Benefit Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ 52,173.69	\$ 3,592.62	\$ 14,621.95	\$ 2,414.11	\$ 13,193.66	\$ 53,352.20

Payroll Retirement Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ -	\$ 81,627.57	\$ 336,850.70	\$ 81,627.57	\$ 336,893.48	\$ -

Unemployment Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance	Current CD Balance
\$ 34,711.26	\$ 21.59	\$ 86.41	\$ -	\$ -	\$ 34,732.85	\$ 30,390.45

HOT LUNCH REPORT DECEMBER 2024

BEGINNING FUND BALANCE **\$45,659.69**

RECIEPTS

	CURRENT MONTH 12/1/2024	RECEIVED TO DATE
STUDENTS	\$14,117.35	\$97,727.50
ADULTS	\$270.20	\$2,247.60
FEDERAL REIMBURSEMENT	\$17,128.72	\$73,579.37
STATE REIMBURSEMENT	\$0.00	\$0.00
DISTRICT TRANSFER	\$0.00	\$50,000.00
MILK/OTHER	\$0.00	\$3,474.00
INTEREST	\$24.56	\$117.14
	<hr/>	<hr/>
TOTAL	\$31,540.83	\$227,145.61

EXPENSES

	CURRENT MONTH 12/1/2024	RECEIVED TO DATE
LABOR	\$11,072.01	\$51,796.55
OVERTIME LABOR	\$983.00	\$2,578.04
BENEFITS	\$5,252.88	\$26,976.30
FOOD	\$26,838.05	\$132,559.38
EQUIPMENT	\$0.00	\$663.80
SUPPLIES	\$1,844.89	\$11,284.86
CHECK WRITE OFF'S	\$0.00	\$0.00
TICKET REFUND	\$0.00	\$0.00
MISC. EXPENSES	\$30.00	\$30.00
RETURNED CHECKS	\$0.00	\$0.00
	<hr/>	<hr/>
TOTAL	\$46,020.83	\$225,888.93

ENDING FUND BALANCE **\$31,179.69**

MASTERCARD -December 2024

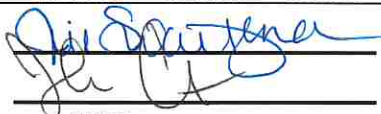
Amazon	Supplies	\$1,462.20
Learning A-Z	Subscription	\$125.00
Subway	Meeting Supplies	\$107.39
Target	Supplies	\$37.59
Teachers Pay Teachers	Supplies	\$68.80
Voyager Sopris Learning	Subscription	\$91.84
TOTAL		\$1,892.82

FILLMORE CO. SCHOOL DIST. #30-0025
 COUNTY TREASURER'S RECEIPTS

Reporting Period: December 31, 2024

TAX SOURCE	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Y-T-D
Levied Tax 2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levie Tax 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2023	\$321,064.30	\$12,044.32	\$7,329.58	\$6,547.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$346,985.36
Interest 2023	\$530.25	\$254.72	\$257.81	\$432.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,474.85
Levied Tax 2024	\$0.00	\$0.00	\$0.00	\$805,270.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$805,270.51
Interest 2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2023	\$21,993.75	\$19,451.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,445.51
Vehicle Tax 2024	\$0.00	\$0.00	\$22,427.03	\$34,861.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,288.59
Homestead Exemption	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Commissior	\$0.00	\$0.00	\$0.00	(\$8,122.50)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,122.50)
Property Tax Total	\$343,588.30	\$31,750.80	\$30,014.42	\$838,988.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,244,342.32
Pro-Rate Vehicle	\$1,573.34	\$0.00	\$0.00	\$2,586.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,159.65
Carline Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Co.Court Fines & Lic	\$1,071.26	\$2,522.64	\$2,145.97	\$1,467.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,206.87
Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Railroad Money	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
In Lieu of Tax/Pub Power	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
In Lieu of Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Police Court Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nameplate Capacity Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Taxes Total	\$2,644.60	\$2,522.64	\$2,145.97	\$4,053.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,368.52
TOTAL COLLECTED	\$346,232.90	\$34,273.44	\$32,160.39	\$843,042.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,255,708.84

Prepared by:



Approved by:

Date Prepared: 1/9/2025

Vehicle Transportation Report

		Odometer 12/1/2024	Odometer 12/31/2024	Miles Driven
LARGE BUSES				
Bus #1	Thomas (2012)	177,770	177,770	0
Bus #2	Thomas (2012)	178,226	178,273	47
Bus #8	Thomas (2015)	199,525	200,475	950
Bus #9	Thomas (2016)	198,158	198,495	337
Bus #10	Thomas (2020)	120,306	122,218	1,912
Bus #11	Thomas (2020)	90,240	92,526	2,286
Bus #12	Thomas (2022)	37,300	39,884	2,584
Bus #13	Blue Bird (2025)	2,066	3,005	939
			Total	8,116

				Miles Driven
SPECIAL EDUCATION VEHICLES				
Mini-Bus #1	Thomas (2012)	148,744	150,227	1,483
Mini-Bus #2	Chevrolet (2016)	18,756	18,756	0
Suburban #2	Chevrolet (2004)	166,823	166,950	127
Gray Van	Chevrolet (2011)	128,706	128,820	114
			Total	1,724

				Miles Driven
ACTIVITY VEHICLES				
Suburban #3	Chevrolet (2016)	146,716	149,154	2,438
Suburban #4	Chevrolet (2016)	122,608	123,362	754
White Van	Chevrolet (2010)	136,575	136,837	262
Mini Bus #3	Minotour (2023)	4,854	5,100	246
Van #11	Ford (2023)	20,083	21,211	1,128
			Total	4,828

				Miles Driven
MAINTENANCE VEHICLES				
Van 100	Ford (1999) Elem Maint	172,913	172,987	74
Van 101	Ford (1998) High School	133,871	133,871	0
Van 102	Dodge (1998) Middle School	89,075	89,224	149
Van 103	Chevrolet (2007) Elem	78,000	78,730	730
Pickup	Chevrolet (2013) Grounds	113,365	113,704	339
			Total	1,292

GENERAL FUND CLAIMS FOR JANUARY 13 2025

34 ELECTRIC LLC	SERVICES	85.00
A STREET AUTO PARTS, INC	SUPPLIES	1,021.20
ACELLUS EDUCATIONAL SERVICES	SUPPLIES	1,598.00
AUTO VALUE/GENEVA	SUPPLIES	295.85
BARBARIAN APPAREL, LLC	SUPPLIES	215.00
BARBUR FLORAL CO	SUPPLIES	52.00
BELANGER, TOM	EXPENSE REIMBURSEMENT	60.00
BGNE INC	EXPENSE REIMBURSEMENT	306.34
BVH ARCHITECTURE	SERVICES	1,500.00
C & M SUPPLY INC	FUEL	744.58
CARQUEST OF GENEVA	SUPPLIES	562.79
CCS PRESENTATION SYSTEMS	SUPPLIES	135.00
CDW GOVERNMENT LLC	SUPPLIES	600.15
CERTIFIED TRUCK & TRAILER	SERVICES	1,139.89
CITY OF GENEVA	UTILITIES	820.15
CUMMINS SALES AND SERVICE	SUPPLIES	2,588.70
CUMPSTON, JOSH	EXPENSE REIMBURSEMENT	146.00
DAS STATE ACCOUNTING - CENTRAL	SERVICES	292.87
DIETZE MUSIC HOUSE INC	SUPPLIES	235.56
DIODE TECHNOLOGIES	SERVICES	299.74
EAKES OFFICE SOLUTIONS	SUPPLIES	3,571.88
EDUCATIONAL SERVICE UNIT #6	SUPPLIES/SERVICES/REGISTRATION	342,740.03
ENGINEERED CONTROLS INC	SERVICES	1,586.00
FARMERS COOPERATIVE	SUPPLIES	328.40
FCPS EMPLOYEE BENEFIT FUND	FEES	69.40
FCPS FUND	GENERAL FUND REIMBURSEMENT	14,464.15
FILLMORE CO RURAL TRANSIT	SERVICES	19.00
FILLMORE COUNTY CLERK	FEES	918.25
FILLMORE COUNTY HOSPITAL	SERVICES	6,161.67
FILLMORE COUNTY MEDICAL CENTER	SERVICES	6.00
GASTON, MARISSA	EXPENSE REIMBURSEMENT	37.00
GENEVA BUILDING SUPPLY	SUPPLIES	268.14
GENEVA HOME CENTER	SUPPLIES	119.02
GENEVA MILLING CO INC	SUPPLIES	123.60
GENEVA SUPER FOODS	SUPPLIES	462.99
GENEVA TIRE PROS	SERVICES	779.14
GENEVA TV & APPLIANCE INC	SUPPLIES/REPAIRS	317.30
GENEVA WELDING & SUPPLY INC	SUPPLIES	197.50
GO PHYSICAL THERAPY	SERVICES	28,564.62
HENDERSON MEAT PROCESSING	SERVICES	1,946.60
HIRERIGHT SOLUTIONS INC	SERVICES	340.60
HOMETOWN LEASING	LEASE PAYMENT	1,478.46
KELCH PLUMBING, HEATING & REFR	SERVICES	2,733.46
KSB SCHOOL LAW	SERVICES	144.00
MASTERCARD CENTER	SUPPLIES	1,136.82
MIDWEST CONNECT LLC	SUPPLIES	60.00
NEBRASKA COUNCIL SCHOOL ADMIN	REGISTRATIONS	120.00
NEBRASKA DOOR & WINDOW LLC	SERVICES	3,429.74
NEBRASKA PUBLIC POWER DISTRICT	UTILITIES	5,668.09
NEBRASKA SIGNAL	ADVERTISING	40.73
NICKS FARM STORE	SUPPLIES/SERVICES	15.80
OLIVA AUDIO VISUAL REPAIR	SERVICES	594.01
ONE SOURCE	SERVICES	44.00
PORTER & COMPANY PC	SERVICES	11,250.00
SCHWARZ, JEFF	EXPENSE REIMBURSEMENT	48.00
SPARQ DATA SOLUTIONS	SUBSCRIPTION	5,100.00
SPORTS FACILITY MAINTENANCE	SERVICES	844.00

THEOBALD, RYUN	EXPENSE REIMBURSEMENT	184.00
TIME MANAGEMENT SYSTEMS INC	SERVICES	235.00
TRUCK CENTER COMPANIES	SERVICES	201.18
UNITE PRIVATE NETWORKS LLC	SERVICES	1,266.16
VILLAGE OF FAIRMONT	UTILITIES	2,695.48
VVS CANTEEN	SUPPLIES	231.12
WALMART	SUPPLIES	14.92
WASTE CONNECTIONS OF NEBRASKA	SERVICES	1,760.67
WESTERN OIL II LLC	FUEL	4,691.49
WOODRIVER ENERGY LLC	FUEL	10,166.54
WOODWARD'S DISPOSAL SERVICE	SERVICES	80.00
ZIEMBA ROOFING COMPANY	SERVICES	263.00
	Fund Total:	470,216.78

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

The board shall give reasonable advance publicized notice of the time and place of each of its meetings, which generally will be 48 hours or more in advance of the meeting. Such notice shall be transmitted to all members of the board and to the public.

Publication Procedure if the Newspaper Will Be Finalized for Printing Prior to the Time and Date of the Meeting. Notice of regular and special meetings shall be (1) published in a newspaper of general circulation within the district that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers.

Publication Procedure if the Newspaper Will Not Be Finalized for Printing Prior to the Time and Date of the Meeting. Notice of regular and special meetings shall be (1) posting on the newspaper's website, if available, and (2) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the school district's jurisdiction is to be finalized for printing prior to the time and date of the meeting.

Newspapers of general circulation in the district include the, *The Nebraska Signal*. Such notice shall contain a statement that the agenda shall be readily

available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board.

In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the school district will (1) post the notice on its website, if available, (2) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (3) post the notice in a conspicuous public place in the school district's jurisdiction. The school district will keep a written record of the posting.

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. Weather Delays

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay. Notice of the date, time, and location of the postponed meeting will be advertised as required in the "Notice" section above.

4. 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 minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and 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.

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

3004.1

Fiscal Management for Purchasing and Procurement Using Federal Funds

I. Applicability of Policy

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

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

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

II. Procurement System

The District maintains the following purchasing procedures.

A. Responsibility for Purchasing

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

B. Methods of Purchasing

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

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

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

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

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

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

3. Purchases Over \$250,000

a) Sealed Bids (Formal Advertising)

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement. If sealed bids are not accepted for a purchase of over \$250,000, 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 \$250,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.

4. Noncompetitive Proposals (Sole Sourcing)

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

5. Competitive Proposals.

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

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

C. Use of Purchase (Debit & Credit) Cards

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

D. Federal Procurement System Standards

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

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

E. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, public policy compliance, proper classification of employees (see the 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. 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.

Adopted on: _____

Revised on: _____

Reviewed on: _____

PUBLIC PARTICIPATION

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:
This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please stand and identify yourself, including your name, your address (unless the address requirement is waived to protect your security), and the name of any organization you represent.
- **Time Limit:** The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
- **Topics:** Public comment is limited to items that are on the meeting agenda. If you are planning to speak about agenda items that involve personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.