

**WEEPING WATER SCHOOL  
DISTRICT #13-0022-CASS COUNTY, NEBRASKA  
BOARD OF EDUCATION MEETING  
WEEPING WATER PUBLIC SCHOOLS BUSINESS ROOM**

NOTICE for this meeting was posted in the identified locations as per district policy.

1. AGENDA

- a. Call the meeting to order
- b. Roll Call
- c. Acknowledgement of Nebraska Open Meetings Act posted
- d. Excuse absent board members
- e. Verify meeting publication
- f. Approval of consent agenda.
  - a. Approval of previous meetings minutes.
  - b. Financial Reports
  - c. Payment of Bills
  - d. Next regular meeting date-November 18, 2019 at 7:00 pm.

2. Communications

3. Visitors/Open Forum and staff and program presentations

4. Action Items

- a. First Reading - November Policies for Review.
- b. First Reading - November Policies for Revision.
- c. November revision / first reading: 4900 - Early Retirement.
- d. Final Round Approval - October Policies to be Reviewed.
- e. Final Round Approval - October Policy to be Revised.
- f. The board will consider and act upon issues relating to retention of legal counsel to assist it in administering a hearing on the proposed cancellation of a certificated staff member.
- g. Red Ribbon Week Proclamation.
- h. American Education Week Proclamation.
- i. National Principal Month Proclamation.
- j. NASB Delegate

5. Reports

- a. Athletic Director's Report
- b. Principals' Report
- c. Superintendent's Report
  - a. School Pictures
  - b. Elevator
  - c. Utility Vehicle with Rotary Broom
  - d. Motorcoach bus

6. Discussion Items

7. Board Reports

8. Executive Session

9. Adjournment

**CASH ASSETS**

FUND	ACCOUNT TYPE	INFORMATION	HOLDER	CURRENT BALANCE	BALANCE 2018
General Fund	Checking	300380832	Farmers & Merchar	\$ 289,154.16	\$ 383,114.98
General Fund	Checking/Clearing	300385005	Farmers & Merchar	\$ 243.02	\$ 1,975.94
General Fund	Investment	2-622241-001	Union Bank & Trus	\$ 1,143,674.97	\$ 1,700,724.24
<b>General Fund</b>			<b>Total</b>	<b>\$ 1,433,072.15</b>	<b>\$ 2,085,815.16</b>
Activity	Change			\$ 1,140.00	\$ 840.00
Activity	Petty Cash			\$ 100.00	\$ 100.00
Activity	Checking	300444190	Farmers & Merchar	\$ 113,403.88	\$ 117,022.63
Activity	Savings #1	300689661	Farmers & Merchar	\$ 2,621.17	\$ 1,773.87
<b>Activity</b>			<b>Total</b>	<b>\$ 117,265.05</b>	<b>\$ 119,736.50</b>
School Lunch	Checking	300382812	Farmers & Merchar	\$ 36,774.01	\$ 50,317.14
<b>School Lunch</b>			<b>Total</b>	<b>\$ 36,774.01</b>	<b>\$ 50,317.14</b>
Bond Fund #1	Money Market	95010505	First Nebraska Ban	\$ 1,099,065.51	\$ 821,675.93
<b>Bond Fund #1</b>			<b>Total</b>	<b>\$ 1,099,065.51</b>	<b>\$ 821,675.93</b>
QCPU	Checking-2009 & 2010 BAB	864835-70	First Nebraska Ban	\$ 188,009.45	\$ 208,002.05
<b>Qualified Capital Purpose Undertaking</b>			<b>Total</b>	<b>\$ 188,009.45</b>	<b>\$ 208,002.05</b>
Building Fund	Investment	2-622258-001	Union Bank & Trus	\$ 7,364.48	\$ 364,816.85
Building Fund	Checking	300381079	Farmers & Merchar	\$ 320,368.94	\$ 35,189.62
<b>Building Fund</b>			<b>Total</b>	<b>\$ 327,733.42</b>	<b>\$ 400,006.47</b>
Depreciation Fund	Checking	300446542	Farmers & Merchar	\$ 716,280.20	\$ 560,484.23
<b>Depreciation Fund</b>			<b>Total</b>	<b>\$ 716,280.20</b>	<b>\$ 560,484.23</b>
Employee Benefit	Checking/Retirement	300381061	Farmers & Merchar	\$ 67.36	\$ 67.36
Employee Benefit	Checking/Section 125	862345-70	First Nebraska Ban	\$ 35,474.92	\$ 36,125.48
<b>Employee Benefit</b>			<b>Total</b>	<b>\$ 35,542.28</b>	<b>\$ 36,192.84</b>
Student Fees Fund	Checking HOPPER GRANT	858346-70	First Nebraska Ban	\$ 15,306.90	\$ 12,870.27
<b>Student Fees Fund</b>			<b>Total</b>	<b>\$ 15,306.90</b>	<b>\$ 12,870.27</b>
		<b>9/30/2019</b>		<b>\$ 3,969,048.97</b>	<b>\$ 4,295,100.59</b>

ALL Data

# Cash Summary Report

Arranged by:  
Fund ID

Date Range: 09/01/2019 thru 09/30/2019

Fund	Beginning	Revenue	Expenditures	Other	Ending	Encumbrances	Payables	Unencumbered
<b>01</b>	<b>GENERAL FUND</b>							
	911,638.19	1,033,709.82	-512,275.86	0.00	1,433,072.15	0.00	-50.00	1,433,022.15
<b>02</b>	<b>DEPRECIATION ACCOUNT</b>							
	716,280.20	0.00	0.00	0.00	716,280.20	0.00	0.00	716,280.20
<b>03</b>	<b>EMPLOYEE BENEFIT</b>							
	34,692.28	49,515.34	-48,665.34	0.00	35,542.28	0.00	0.00	35,542.28
<b>05</b>	<b>ACTIVITY FUND</b>							
	124,260.86	14,050.77	-21,046.58	0.00	117,265.05	0.00	0.00	117,265.05
<b>06</b>	<b>FOOD SERVICES FUND</b>							
	38,662.76	12,465.77	-14,354.52	0.00	36,774.01	0.00	0.00	36,774.01
<b>07</b>	<b>BOND FUND</b>							
	884,481.48	214,584.03	0.00	0.00	1,099,065.51	0.00	0.00	1,099,065.51
<b>08</b>	<b>BUILDING FUND</b>							
	327,303.59	429.83	0.00	0.00	327,733.42	0.00	0.00	327,733.42
<b>09</b>	<b>QUALIFIED CAPITL PURP UNDERTKG</b>							
	169,779.67	18,229.78	0.00	0.00	188,009.45	0.00	0.00	188,009.45
<b>10</b>	<b>COOPERATIVE</b>							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>11</b>	<b>PERSONAL PROP TAX REIM FU</b>							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>12</b>	<b>STUDENT FEES FUND</b>							
	15,306.90	0.00	0.00	0.00	15,306.90	0.00	0.00	15,306.90
<b>13</b>	<b>STUDT FEES FD (Dont Use This O</b>							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>14</b>	<b>BOND FUND #2</b>							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Report Totals:</b>	<b>3,222,405.93</b>	<b>1,342,985.34</b>	<b>-596,342.30</b>	<b>0.00</b>	<b>3,969,048.97</b>	<b>0.00</b>	<b>-50.00</b>	<b>3,968,998.97</b>

## FISCAL BUDGET USE PER MONTH

MONTH END	FISCAL 18 \$ USED	FISCAL 18 % USED	FISCAL 19 % USED	FISCAL 19 \$ USED	FISCAL 20 % USED	FISCAL 20 \$ USED
	<b>18 Budget =</b>	<b>\$5,641,160.00</b>	<b>19 Budget=</b>			<b>20 Budget =</b>
September	6.16%	\$347,914.55	6.61%	\$382,439.25	\$8.63	\$509,636.00
October	6.47%	\$363,162.60	6.75%	\$386,813.85		
November	6.61%	\$372,634.16	6.91%	\$397,916.12		
December	6.27%	\$353,114.04	6.86%	\$396,306.16		
January	6.23%	\$351,201.04	6.36%	\$365,874.23		
February	6.81%	\$383,274.46	7.22%	\$415,992.95		
March	6.69%	\$377,264.10	7.16%	\$414,109.63		
April	6.37%	\$358,298.92	7.67%	\$437,834.07		
May	6.73%	\$376,169.30	7.72%	\$446,475.75		
June	6.84%	\$385,108.35	8.09%	\$467,499.35		
July	6.54%	\$368,981.05	6.93%	\$400,703.04		
August	11.84%	\$667,117.35	12.00%	\$691,092.75		
Cumulative	83.56%	\$4,704,239.92	90.28%	\$5,203,057.15	\$8.63	\$509,636.00

# MONTHLY EXPENSE SUMMARY

## SEPTEMBER 2019

Account	Description	19-20 Budget	Expenditure to Date	SEPTEMBER 2019 Expenses	Ending Balance	Percentage (%)
01-2-01100-111-002	Elementary Teacher	551,242.00	49,348.59	49,348.59	501,893.41	8.95
01-2-01100-111-001	Secondary Teacher	1,071,189.00	79,393.56	79,393.56	991,795.44	7.41
01-2-01100-112-001	Secondary Para Salaries	12,455.00	1,231.17	1,231.17	11,223.83	9.88
01-2-01100-113-002	Elementary	25,358.00	675.00	675.00	24,683.00	2.66
01-2-01100-113-001	Secondary Substitute	33,550.00	2,594.16	2,594.16	30,955.84	7.73
01-2-01100-132-002	Overtime Salaries	515.00	0.00	0.00	515.00	0.00
01-2-01100-132-001	Overtime Salaries	515.00	0.00	0.00	515.00	0.00
01-2-01100-221-002	Elementary Teachers	47,689.00	3,771.07	3,771.07	43,917.93	7.91
01-2-01100-221-001	Secondary Teachers	84,460.00	6,086.71	6,086.71	78,373.29	7.21
01-2-01100-222-001	Secondary Para Social	1,339.00	94.18	94.18	1,244.82	7.03
01-2-01100-223-001	Secondary Subs Social	2,781.00	198.45	198.45	2,582.55	7.14
01-2-01100-223-002	Elementary Subs Social	2,523.00	51.64	51.64	2,471.36	2.05
01-2-01100-231-002	Elementary Teacher	59,508.00	4,874.56	4,874.56	54,633.44	8.19
01-2-01100-231-001	Secondary Teacher	108,614.00	7,803.17	7,803.17	100,810.83	7.18
01-2-01100-232-001	Secondary Para	1,597.00	121.62	121.62	1,475.38	7.62
01-2-01100-233-001	Secondary Subs	0.00	1.58	1.58	-1.58	0.00
01-2-01100-281-002	Elementary Teacher	159,650.00	18,785.08	18,785.08	140,864.92	11.77
01-2-01100-281-001	Secondary Teacher	301,172.00	19,364.45	19,364.45	281,807.55	6.43
01-2-01100-282-001	Secondary Para Health	5,769.00	0.00	0.00	5,769.00	0.00
01-2-01100-291-000	Dist Cafeteria Plan Sec	2,781.00	65.00	65.00	2,716.00	2.34
01-2-01100-292-001	Secondary Teacher	1,545.00	0.00	0.00	1,545.00	0.00
01-2-01100-292-002	Elementary Teachers	1,545.00	0.00	0.00	1,545.00	0.00
01-2-01100-320-002	Elementary Professional	773.00	0.00	0.00	773.00	0.00
01-2-01100-320-001	Secondary Professional	1,030.00	0.00	0.00	1,030.00	0.00
01-2-01100-320-000	District Professional	59,740.00	0.00	0.00	59,740.00	0.00
01-2-01100-340-002	Elementary Other Prof	1,030.00	405.00	405.00	625.00	39.32
01-2-01100-340-001	Secondary Other Prof	1,030.00	405.00	405.00	625.00	39.32
01-2-01100-441-000	Leases	206.00	0.00	0.00	206.00	0.00
01-2-01100-490-002	Elementary Other	1,236.00	0.00	0.00	1,236.00	0.00
01-2-01100-490-001	Secondary Other	1,236.00	0.00	0.00	1,236.00	0.00
01-2-01100-530-000	District	11,330.00	415.50	415.50	10,914.50	3.67
01-2-01100-561-001	Secondary Tuition	1,030.00	0.00	0.00	1,030.00	0.00
01-2-01100-561-000	District Tuition Pd/Reg	1,030.00	0.00	0.00	1,030.00	0.00
01-2-01100-561-002	Elementary Tuition	1,030.00	0.00	0.00	1,030.00	0.00
01-2-01100-580-002	Elementary Mileage	515.00	0.00	0.00	515.00	0.00
01-2-01100-580-001	Secondary Mileage	515.00	0.00	0.00	515.00	0.00
01-2-01100-610-002	Elementary Supplies	18,540.00	2,030.42	2,030.42	16,509.58	10.95
01-2-01100-610-001	Secondary Supplies	24,720.00	1,854.72	1,854.72	22,865.28	7.50
01-2-01100-640-002	Elementary Text	31,415.00	0.00	0.00	31,415.00	0.00
01-2-01100-640-001	Secondary	31,415.00	0.00	0.00	31,415.00	0.00
01-2-01100-650-002	Elementary Computer	5,665.00	4,175.00	4,175.00	1,490.00	73.70
01-2-01100-650-001	Secondary Computer	2,060.00	4,175.00	4,175.00	-2,115.00	202.67
01-2-01100-733-001	Furniture & Equipment	1,030.00	745.07	745.07	284.93	72.34
01-2-01100-733-002	Furniture & Equipment	2,060.00	1,912.84	1,912.84	147.16	92.86
01-2-01100-810-002	Elementary Dues &	3,090.00	367.50	367.50	2,722.50	11.89
01-2-01100-810-001	Secondary Dues & Fees	4,120.00	432.50	432.50	3,687.50	10.50
01-2-01100-890-002	Elementary Misc.	773.00	0.00	0.00	773.00	0.00
01-2-01100-890-001	Secondary Other Misc	773.00	0.00	0.00	773.00	0.00
<b>PROGRAM: 01100</b>		<b>2,683,189.00</b>	<b>211,378.54</b>	<b>211,378.54</b>	<b>2,471,810.46</b>	<b>7.87</b>
01-2-01160-111-002	Poverty Elementary	36,050.00	8,255.81	8,255.81	27,794.19	22.90
01-2-01160-211-002	Poverty Health Benefits	11,330.00	942.51	942.51	10,387.49	8.32
01-2-01160-221-002	Poverty Social Security	2,781.00	624.82	624.82	2,156.18	22.47
01-2-01160-231-002	Poverty Retirement	3,580.00	815.49	815.49	2,764.51	22.78
<b>PROGRAM: 01160</b>		<b>53,741.00</b>	<b>10,638.63</b>	<b>10,638.63</b>	<b>43,102.37</b>	<b>19.79</b>
01-2-01190-110-002	Early Childhood	6,180.00	0.00	0.00	6,180.00	0.00
01-2-01190-111-002	Early Childhood -	25,493.00	3,776.83	3,776.83	21,716.17	14.82

# MONTHLY EXPENSE SUMMARY

## SEPTEMBER 2019

Account	Description	19-20 Budget	Expenditure to Date	SEPTEMBER 2019 Expenses	Ending Balance	Percentage (%)
01-2-01190-112-002	Early Childhood - Para	12,360.00	834.21	834.21	11,525.79	6.75
01-2-01190-113-002	*Elem Sub Salaries	412.00	0.00	0.00	412.00	0.00
01-2-01190-211-002	Early Childhood - Health	1,030.00	0.00	0.00	1,030.00	0.00
01-2-01190-220-001	Early Childhood	474.00	0.00	0.00	474.00	0.00
01-2-01190-221-002	Early Childhood - Social	1,930.00	288.92	288.92	1,641.08	14.97
01-2-01190-222-002	Early Childhood -Para	958.00	63.81	63.81	894.19	6.66
01-2-01190-223-002	*Substitute Soc Sec	36.00	0.00	0.00	36.00	0.00
01-2-01190-231-002	Early Childhood-	2,833.00	373.07	373.07	2,459.93	13.17
01-2-01190-232-002	Early Childhood-	1,596.00	82.40	82.40	1,513.60	5.16
01-2-01190-340-002	Early Childhood -	515.00	0.00	0.00	515.00	0.00
01-2-01190-580-002	Early Childhood -	566.00	0.00	0.00	566.00	0.00
01-2-01190-610-002	Early Childhood -	2,060.00	0.00	0.00	2,060.00	0.00
01-2-01190-626-002	Early Childhood -	773.00	0.00	0.00	773.00	0.00
01-2-01190-670-002	Travel Or Mileage	566.00	0.00	0.00	566.00	0.00
01-2-01190-734-002	Early Childhood -	515.00	0.00	0.00	515.00	0.00
<b>PROGRAM: 01190</b>		<b>58,297.00</b>	<b>5,419.24</b>	<b>5,419.24</b>	<b>52,877.76</b>	<b>9.29</b>
01-2-01200-111-001	SPED/ Secondary	92,700.00	9,691.83	9,691.83	83,008.17	10.46
01-2-01200-111-002	SPED ES Director	111,240.00	5,117.00	5,117.00	106,123.00	4.60
01-2-01200-112-002	SPED/ Elementary Para	65,920.00	2,654.21	2,654.21	63,265.79	4.03
01-2-01200-112-001	SPED/ Secondary Para	0.00	1,203.49	1,203.49	-1,203.49	0.00
01-2-01200-113-002	SPED/ Elementary Subs	1,545.00	0.00	0.00	1,545.00	0.00
01-2-01200-113-001	SPED/HS Subs	1,545.00	0.00	0.00	1,545.00	0.00
01-2-01200-132-002	Overtime Salaries	309.00	79.07	79.07	229.93	25.59
01-2-01200-221-002	SPED Elementary	8,755.00	391.45	391.45	8,363.55	4.47
01-2-01200-221-001	SPED Secondary	7,236.00	741.42	741.42	6,494.58	10.25
01-2-01200-222-001	SPED Secondary Para	0.00	92.07	92.07	-92.07	0.00
01-2-01200-222-002	SPED Elementary Para	5,047.00	209.10	209.10	4,837.90	4.14
01-2-01200-223-002	SPED Elementary Sub	103.00	0.00	0.00	103.00	0.00
01-2-01200-231-002	SPED Elementary	11,124.00	505.45	505.45	10,618.55	4.54
01-2-01200-231-001	SPED Secondary	9,373.00	336.96	336.96	9,036.04	3.60
01-2-01200-232-001	SPED Secondary Para	0.00	118.88	118.88	-118.88	0.00
01-2-01200-232-002	SPED Elementary Para	6,412.00	269.98	269.98	6,142.02	4.21
01-2-01200-281-002	SPED Elementary	33,990.00	2,415.36	2,415.36	31,574.64	7.11
01-2-01200-281-001	SPED Secondary	33,990.00	639.54	639.54	33,350.46	1.88
01-2-01200-282-001	SPED Secondary Para	0.00	28.96	28.96	-28.96	0.00
01-2-01200-282-002	SPED Elementary Para	6,180.00	0.00	0.00	6,180.00	0.00
01-2-01200-291-002	SPED Elementary	260.00	0.00	0.00	260.00	0.00
01-2-01200-291-001	SPED Secondary	260.00	0.00	0.00	260.00	0.00
01-2-01200-320-002	SPED Elementary	1,803.00	0.00	0.00	1,803.00	0.00
01-2-01200-340-001	SPED Secondary	515.00	0.00	0.00	515.00	0.00
01-2-01200-340-002	SPED Elementary Pupil	515.00	0.00	0.00	515.00	0.00
01-2-01200-569-002	SPED Elementary	61,800.00	0.00	0.00	61,800.00	0.00
01-2-01200-569-001	SPED Secondary	309,000.00	0.00	0.00	309,000.00	0.00
01-2-01200-580-002	SPED Elementary	206.00	0.00	0.00	206.00	0.00
01-2-01200-580-001	SPED Secondary	206.00	0.00	0.00	206.00	0.00
01-2-01200-591-002	SPED Elementary Other	773.00	0.00	0.00	773.00	0.00
01-2-01200-591-001	SPED Secondary Other	773.00	0.00	0.00	773.00	0.00
01-2-01200-610-002	SPED Elementary	1,545.00	232.62	232.62	1,312.38	15.06
01-2-01200-610-001	SPED Secondary	1,236.00	0.00	0.00	1,236.00	0.00
01-2-01200-640-001	SPED Secondary	1,236.00	0.00	0.00	1,236.00	0.00
01-2-01200-640-002	SPED Elementary	1,236.00	0.00	0.00	1,236.00	0.00
01-2-01200-650-001	Computer Equipment	515.00	0.00	0.00	515.00	0.00
01-2-01200-650-002	Computer Hardware ES	515.00	0.00	0.00	515.00	0.00
01-2-01200-730-002	Furn & Equipment ES	309.00	0.00	0.00	309.00	0.00
01-2-01200-730-001	Furn & Equipment HS	284.00	0.00	0.00	284.00	0.00
01-2-01200-810-001	SPED Secondary Dues	567.00	0.00	0.00	567.00	0.00
01-2-01200-810-002	SPED Elementary Dues	567.00	0.00	0.00	567.00	0.00

# MONTHLY EXPENSE SUMMARY

## SEPTEMBER 2019

Account	Description	19-20 Budget	Expenditure to Date	SEPTEMBER 2019 Expenses	Ending Balance	Percentage (%)
01-2-01200-890-002	SPED Elementary Misc.	206.00	0.00	0.00	206.00	0.00
01-2-01200-890-001	SPED Secondary Misc.	206.00	0.00	0.00	206.00	0.00
<b>PROGRAM: 01200</b>		<b>780,002.00</b>	<b>24,727.39</b>	<b>24,727.39</b>	<b>755,274.61</b>	<b>3.17</b>
01-2-02120-111-002	Guidance Elementary	36,050.00	1,476.81	1,476.81	34,573.19	4.10
01-2-02120-111-001	Guidance Secondary	36,050.00	1,476.81	1,476.81	34,573.19	4.10
01-2-02120-221-002	Guidance Elementary	2,781.00	112.97	112.97	2,668.03	4.06
01-2-02120-221-001	Guidance Secondary	2,781.00	112.97	112.97	2,668.03	4.06
01-2-02120-231-002	Guidance Elementary	3,605.00	145.88	145.88	3,459.12	4.05
01-2-02120-231-001	Guidance Secondary	3,605.00	145.88	145.88	3,459.12	4.05
01-2-02120-281-002	Guidance Elementary	11,330.00	942.51	942.51	10,387.49	8.32
01-2-02120-281-001	Guidance Secondary	11,330.00	942.51	942.51	10,387.49	8.32
01-2-02120-320-001	Guidance Secondary	6,995.00	0.00	0.00	6,995.00	0.00
01-2-02120-320-002	Guidance Elementary	4,120.00	0.00	0.00	4,120.00	0.00
01-2-02120-340-002	Guidance Elementary	1,545.00	0.00	0.00	1,545.00	0.00
01-2-02120-340-001	Guidance Secondary	1,545.00	0.00	0.00	1,545.00	0.00
01-2-02120-580-002	Guidance Elementary	206.00	0.00	0.00	206.00	0.00
01-2-02120-580-001	Guidance Secondary	206.00	0.00	0.00	206.00	0.00
01-2-02120-610-002	Guidance Elementary	1,030.00	0.00	0.00	1,030.00	0.00
01-2-02120-610-001	Guidance Secondary	1,030.00	0.00	0.00	1,030.00	0.00
01-2-02120-650-002	Guidance Elementary	515.00	0.00	0.00	515.00	0.00
01-2-02120-650-001	Guidance Secondary	515.00	0.00	0.00	515.00	0.00
01-2-02120-733-002	Guidance Elementary	257.00	0.00	0.00	257.00	0.00
01-2-02120-733-001	Guidance Secondary	257.00	233.08	233.08	23.92	90.69
01-2-02120-810-002	Guidance Elementary	1,236.00	0.00	0.00	1,236.00	0.00
01-2-02120-810-001	Guidance Secondary	1,236.00	0.00	0.00	1,236.00	0.00
01-2-02120-890-002	Guidance Elementary	155.00	0.00	0.00	155.00	0.00
01-2-02120-890-001	Guidance Secondary	155.00	0.00	0.00	155.00	0.00
<b>PROGRAM: 02120</b>		<b>128,535.00</b>	<b>5,589.42</b>	<b>5,589.42</b>	<b>122,945.58</b>	<b>4.34</b>
01-2-02130-116-001	Nurse Secondary	9,991.00	1,685.77	1,685.77	8,305.23	16.87
01-2-02130-116-002	Nurse Elementary	9,991.00	1,685.77	1,685.77	8,305.23	16.87
01-2-02130-226-002	Nurse Elementary Social	773.00	128.95	128.95	644.05	16.68
01-2-02130-226-001	Nurse Secondary Social	773.00	128.96	128.96	644.04	16.68
01-2-02130-236-002	Nurse Elementary	978.00	166.51	166.51	811.49	17.03
01-2-02130-236-001	Nurse Secondary	978.00	166.52	166.52	811.48	17.03
01-2-02130-320-002	Nurse Elementary	206.00	0.00	0.00	206.00	0.00
01-2-02130-320-001	Nurse Secondary	206.00	0.00	0.00	206.00	0.00
01-2-02130-610-002	Nurse Elementary	360.00	0.00	0.00	360.00	0.00
01-2-02130-610-001	Nurse Secondary	360.00	0.00	0.00	360.00	0.00
01-2-02130-650-002	Nurse Elementary Other	257.00	0.00	0.00	257.00	0.00
01-2-02130-650-001	Nurse Secondary Other	257.00	0.00	0.00	257.00	0.00
01-2-02130-733-002	Nurse Elementary	206.00	0.00	0.00	206.00	0.00
01-2-02130-733-001	Nurse Secondary	206.00	0.00	0.00	206.00	0.00
01-2-02130-739-002	Nurse Elementary Other	155.00	0.00	0.00	155.00	0.00
01-2-02130-739-001	Nurse Secondary Other	155.00	0.00	0.00	155.00	0.00
<b>PROGRAM: 02130</b>		<b>25,852.00</b>	<b>3,962.48</b>	<b>3,962.48</b>	<b>21,889.52</b>	<b>15.32</b>
01-2-02150-111-002	Speech Elementary	15,141.00	3,669.21	3,669.21	11,471.79	24.23
01-2-02150-111-001	Speech Secondary	5,098.00	0.00	0.00	5,098.00	0.00
01-2-02150-221-001	Speech Secondary	412.00	0.00	0.00	412.00	0.00
01-2-02150-221-002	Speech Elementary	1,184.00	280.69	280.69	903.31	23.71
01-2-02150-231-002	Speech Elementary	1,519.00	362.43	362.43	1,156.57	23.86
01-2-02150-231-001	Speech Secondary	515.00	0.00	0.00	515.00	0.00
01-2-02150-281-001	Speech Secondary	798.00	0.00	0.00	798.00	0.00
01-2-02150-281-002	Speech Elementary	2,369.00	668.50	668.50	1,700.50	28.22
01-2-02150-320-001	Speech Secondary	257.00	0.00	0.00	257.00	0.00
01-2-02150-320-002	Speech Elementary	515.00	0.00	0.00	515.00	0.00

# MONTHLY EXPENSE SUMMARY

## SEPTEMBER 2019

Account	Description	19-20 Budget	Expenditure to Date	SEPTEMBER 2019 Expenses	Ending Balance	Percentage (%)
01-2-02150-580-001	Speech Secondary	103.00	0.00	0.00	103.00	0.00
01-2-02150-580-002	Speech Elementary	103.00	0.00	0.00	103.00	0.00
01-2-02150-610-002	Speech Elementary	515.00	0.00	0.00	515.00	0.00
01-2-02150-610-001	Speech Secondary	257.00	0.00	0.00	257.00	0.00
01-2-02150-810-002	Speech Elementary	0.00	20.35	20.35	-20.35	0.00
<b>PROGRAM: 02150</b>		<b>28,786.00</b>	<b>5,001.18</b>	<b>5,001.18</b>	<b>23,784.82</b>	<b>17.37</b>
01-2-02160-340-001	OT Secondary Pupil	1,030.00	0.00	0.00	1,030.00	0.00
01-2-02160-340-002	OT Elementary Pupil	3,605.00	192.00	192.00	3,413.00	5.33
<b>PROGRAM: 02160</b>		<b>4,635.00</b>	<b>192.00</b>	<b>192.00</b>	<b>4,443.00</b>	<b>4.14</b>
01-2-02170-340-001	PT Secondary Pupil	515.00	0.00	0.00	515.00	0.00
01-2-02170-340-002	PT Elementary Pupil	5,150.00	208.00	208.00	4,942.00	4.04
<b>PROGRAM: 02170</b>		<b>5,665.00</b>	<b>208.00</b>	<b>208.00</b>	<b>5,457.00</b>	<b>3.67</b>
01-2-02190-340-001	BD Secondary Services	257.00	0.00	0.00	257.00	0.00
01-2-02190-340-002	BD Elementary Services	257.00	0.00	0.00	257.00	0.00
01-2-02190-565-002	BD Elementary Tuition	515.00	0.00	0.00	515.00	0.00
01-2-02190-565-001	BD Secondary Tuition	515.00	0.00	0.00	515.00	0.00
<b>PROGRAM: 02190</b>		<b>1,544.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,544.00</b>	<b>0.00</b>
01-2-02220-111-002	Library Elementary	36,050.00	2,877.90	2,877.90	33,172.10	7.98
01-2-02220-111-001	Library Secondary	36,050.00	2,877.90	2,877.90	33,172.10	7.98
01-2-02220-221-002	Library Elementary	2,755.00	220.16	220.16	2,534.84	7.99
01-2-02220-221-001	Library Secondary Social	2,755.00	220.16	220.16	2,534.84	7.99
01-2-02220-231-002	Library Elementary	3,554.00	284.27	284.27	3,269.73	8.00
01-2-02220-231-001	Library Secondary	3,554.00	284.27	284.27	3,269.73	8.00
01-2-02220-281-002	Library Elementary	11,330.00	942.51	942.51	10,387.49	8.32
01-2-02220-281-001	Library Secondary	11,330.00	942.51	942.51	10,387.49	8.32
01-2-02220-610-002	Library Elementary	309.00	0.00	0.00	309.00	0.00
01-2-02220-610-001	Library Secondary	309.00	0.00	0.00	309.00	0.00
01-2-02220-640-002	Library Elementary	3,914.00	1,692.84	1,692.84	2,221.16	43.25
01-2-02220-640-001	Library Secondary	4,377.00	1,692.84	1,692.84	2,684.16	38.68
01-2-02220-650-002	Library Elementary	4,532.00	0.00	0.00	4,532.00	0.00
01-2-02220-650-001	Library Secondary	2,575.00	781.77	781.77	1,793.23	30.36
01-2-02220-730-002	Library Elementary	257.00	0.00	0.00	257.00	0.00
01-2-02220-730-001	Library Secondary	257.00	0.00	0.00	257.00	0.00
01-2-02220-810-002	Library Elementary	309.00	0.00	0.00	309.00	0.00
01-2-02220-810-001	Library Secondary	309.00	0.00	0.00	309.00	0.00
<b>PROGRAM: 02220</b>		<b>124,526.00</b>	<b>12,817.13</b>	<b>12,817.13</b>	<b>111,708.87</b>	<b>10.29</b>
01-2-02230-111-000	Technology Salaries	33,990.00	3,948.88	3,948.88	30,041.12	11.62
01-2-02230-211-000	Technology Health	11,330.00	1,413.77	1,413.77	9,916.23	12.48
01-2-02230-221-000	Technology Social	2,678.00	302.09	302.09	2,375.91	11.28
01-2-02230-231-000	Technology Retirement	3,502.00	390.06	390.06	3,111.94	11.14
01-2-02230-241-000	Technology Other	257.00	0.00	0.00	257.00	0.00
01-2-02230-320-001	Technology Professional	4,532.00	0.00	0.00	4,532.00	0.00
01-2-02230-320-002	Technology Professional	773.00	0.00	0.00	773.00	0.00
01-2-02230-340-002	Technology Elementary	6,901.00	0.00	0.00	6,901.00	0.00
01-2-02230-340-001	Technology Secondary	6,901.00	0.00	0.00	6,901.00	0.00
01-2-02230-580-001	Technology Secondary	206.00	0.00	0.00	206.00	0.00
01-2-02230-580-002	Technology Elementary	206.00	0.00	0.00	206.00	0.00
01-2-02230-610-001	Technology Secondary	2,060.00	1,129.40	1,129.40	930.60	54.83
01-2-02230-610-002	Technology Elementary	1,030.00	1,129.40	1,129.40	-99.40	109.65
01-2-02230-650-001	Technology Secondary	2,317.00	0.00	0.00	2,317.00	0.00
01-2-02230-650-000	Technology District	53,817.00	0.00	0.00	53,817.00	0.00
01-2-02230-650-002	Technology Elementary	1,287.00	0.00	0.00	1,287.00	0.00
01-2-02230-730-001	Technology Secondary	412.00	0.00	0.00	412.00	0.00



# MONTHLY EXPENSE SUMMARY

## SEPTEMBER 2019

Account	Description	19-20 Budget	Expenditure to Date	SEPTEMBER 2019 Expenses	Ending Balance	Percentage (%)
01-2-02230-730-002	Technology Elementary	412.00	0.00	0.00	412.00	0.00
01-2-02230-810-001	Technology Secondary	1,854.00	0.00	0.00	1,854.00	0.00
01-2-02230-810-002	Technology Elementary	1,854.00	0.00	0.00	1,854.00	0.00
01-2-02230-810-000	Technology District	257.00	0.00	0.00	257.00	0.00
01-2-02230-890-001	Technology Secondary	206.00	0.00	0.00	206.00	0.00
01-2-02230-890-002	Technology Elementary	206.00	0.00	0.00	206.00	0.00
<b>PROGRAM: 02230</b>		<b>136,988.00</b>	<b>8,313.60</b>	<b>8,313.60</b>	<b>128,674.40</b>	<b>6.06</b>
01-2-02310-315-000	BOE Accounting &	5,665.00	0.00	0.00	5,665.00	0.00
01-2-02310-317-000	BOE Legal Services	8,240.00	94.50	94.50	8,145.50	1.15
01-2-02310-340-000	BOE Other Professional	2,060.00	39.00	39.00	2,021.00	1.89
01-2-02310-520-000	BOE Liability Insurance	2,060.00	0.00	0.00	2,060.00	0.00
01-2-02310-540-000	BOE Advertising &	7,725.00	198.18	198.18	7,526.82	2.57
01-2-02310-580-000	BOE Travel/Mileage	773.00	0.00	0.00	773.00	0.00
01-2-02310-610-000	BOE Supplies	3,090.00	0.00	0.00	3,090.00	0.00
01-2-02310-810-000	BOE Dues/Fees	6,695.00	218.46	218.46	6,476.54	3.26
01-2-02310-890-000	BOE Misc.	2,163.00	0.00	0.00	2,163.00	0.00
<b>PROGRAM: 02310</b>		<b>38,471.00</b>	<b>550.14</b>	<b>550.14</b>	<b>37,920.86</b>	<b>1.43</b>
01-2-02320-110-000	Superintendent	10,557.00	871.26	871.26	9,685.74	8.25
01-2-02320-111-000	Superintendent Salaries	162,740.00	11,250.00	11,250.00	151,490.00	6.91
01-2-02320-130-000	Superintendent	1,802.00	274.50	274.50	1,527.50	15.23
01-2-02320-220-000	Superintendent	978.00	87.65	87.65	890.35	8.96
01-2-02320-221-000	Social Security	0.00	860.63	860.63	-860.63	0.00
01-2-02320-225-000	Superintendent Social	12,463.00	0.00	0.00	12,463.00	0.00
01-2-02320-230-000	Superintendent	16,274.00	113.18	113.18	16,160.82	0.70
01-2-02320-231-000	Superintendent	1,236.00	1,111.25	1,111.25	124.75	89.91
01-2-02320-280-000	Superintendent	4,120.00	0.00	0.00	4,120.00	0.00
01-2-02320-285-000	Superintendent Health	23,690.00	2,586.93	2,586.93	21,103.07	10.92
01-2-02320-295-000	Superintendent Other	360.00	0.00	0.00	360.00	0.00
01-2-02320-580-000	Superintendent	2,266.00	0.00	0.00	2,266.00	0.00
01-2-02320-610-000	Superintendent Supplies	515.00	2,795.04	2,795.04	-2,280.04	542.73
01-2-02320-650-000	Superintendent	1,030.00	521.37	521.37	508.63	50.62
01-2-02320-733-000	Superintendent	360.00	633.04	633.04	-273.04	175.84
01-2-02320-810-000	Superintendent	1,854.00	45.00	45.00	1,809.00	2.43
<b>PROGRAM: 02320</b>		<b>240,245.00</b>	<b>21,149.85</b>	<b>21,149.85</b>	<b>219,095.15</b>	<b>8.80</b>
01-2-02410-110-002	Principal Secretary	50,470.00	3,352.45	3,352.45	47,117.55	6.64
01-2-02410-110-001	Principal Secretary	31,930.00	2,613.78	2,613.78	29,316.22	8.19
01-2-02410-111-002	Principal Elementary	48,410.00	6,375.00	6,375.00	42,035.00	13.17
01-2-02410-111-001	Principal Secondary	51,242.00	7,791.67	7,791.67	43,450.33	15.21
01-2-02410-130-002	Principal Secretary	1,751.00	393.71	393.71	1,357.29	22.48
01-2-02410-130-001	Principal Secretary	5,407.00	822.44	822.44	4,584.56	15.21
01-2-02410-220-001	Principal Secretary	2,910.00	262.87	262.87	2,647.13	9.03
01-2-02410-220-002	Principal Secretary	4,120.00	286.58	286.58	3,833.42	6.96
01-2-02410-221-002	Principal Elementary	3,811.00	487.69	487.69	3,323.31	12.80
01-2-02410-221-001	Principal Secondary	3,991.00	596.06	596.06	3,394.94	14.94
01-2-02410-230-001	Principal Secretary	3,734.00	339.42	339.42	3,394.58	9.09
01-2-02410-230-002	Principal Secretary	5,227.00	370.04	370.04	4,856.96	7.08
01-2-02410-231-002	Principal Elementary	4,815.00	629.71	629.71	4,185.29	13.08
01-2-02410-231-001	Principal Secondary	5,121.00	769.65	769.65	4,351.35	15.03
01-2-02410-280-001	Principal Secretary	12,618.00	0.00	0.00	12,618.00	0.00
01-2-02410-280-002	Principal Secretary	8,498.00	0.00	0.00	8,498.00	0.00
01-2-02410-281-002	Principal Elementary	8,498.00	2,553.52	2,553.52	5,944.48	30.05
01-2-02410-281-001	Principal Secondary	11,845.00	1,370.41	1,370.41	10,474.59	11.57
01-2-02410-580-002	Principal Elementary	1,030.00	65.41	65.41	964.59	6.35
01-2-02410-580-001	Principal Secondary	1,030.00	33.70	33.70	996.30	3.27
01-2-02410-610-002	Principal Elementary	515.00	26.99	26.99	488.01	5.24

# MONTHLY EXPENSE SUMMARY

## SEPTEMBER 2019

Account	Description	19-20 Budget	Expenditure to Date	SEPTEMBER 2019 Expenses	Ending Balance	Percentage (%)
01-2-02410-610-001	Principal Secondary	515.00	9.99	9.99	505.01	1.94
01-2-02410-650-002	Principal Elementary	773.00	0.00	0.00	773.00	0.00
01-2-02410-650-001	Principal Secondary	773.00	0.00	0.00	773.00	0.00
01-2-02410-733-002	Principal Elementary	258.00	94.63	94.63	163.37	36.68
01-2-02410-733-001	Principal Secondary	258.00	661.17	661.17	-403.17	256.27
01-2-02410-810-002	Principal Elementary	2,163.00	117.04	117.04	2,045.96	5.41
01-2-02410-810-001	Principal Secondary	2,163.00	100.00	100.00	2,063.00	4.62
01-2-02410-890-002	Principal Elementary	515.00	0.00	0.00	515.00	0.00
01-2-02410-890-001	Principal Secondary	515.00	0.00	0.00	515.00	0.00
<b>PROGRAM: 02410</b>		<b>274,906.00</b>	<b>30,123.93</b>	<b>30,123.93</b>	<b>244,782.07</b>	<b>10.95</b>
01-2-02490-110-001	Extra Duty Salary	29,355.00	548.25	548.25	28,806.75	1.87
01-2-02490-111-001	Extra Duty Secondary	10,300.00	12,883.59	12,883.59	-2,583.59	125.08
01-2-02490-112-001	Extra Duty Secondary	0.00	109.21	109.21	-109.21	0.00
01-2-02490-220-001	Extra Duty Social	0.00	41.94	41.94	-41.94	0.00
01-2-02490-221-001	Extra Duty Secondary	1,571.00	982.89	982.89	588.11	62.56
01-2-02490-222-001	Extra Duty Secondary	0.00	8.36	8.36	-8.36	0.00
01-2-02490-231-001	Extra Duty Secondary	3,090.00	1,034.70	1,034.70	2,055.30	33.49
01-2-02490-232-001	Retirement	0.00	10.78	10.78	-10.78	0.00
01-2-02490-340-001	Extra Duty Secondary	412.00	0.00	0.00	412.00	0.00
01-2-02490-520-001	Catastrophic Student Ins	1,030.00	0.00	0.00	1,030.00	0.00
01-2-02490-580-001	Extra Duty Secondary	258.00	0.00	0.00	258.00	0.00
01-2-02490-610-002	Extra Duty Elementary	309.00	0.00	0.00	309.00	0.00
01-2-02490-610-001	Extra Duty Secondary	1,854.00	0.00	0.00	1,854.00	0.00
01-2-02490-730-001	Extra Duty Secondary	515.00	0.00	0.00	515.00	0.00
01-2-02490-810-001	Extra Duty Secondary	4,120.00	0.00	0.00	4,120.00	0.00
01-2-02490-810-002	Extra Duty Elementary	258.00	0.00	0.00	258.00	0.00
01-2-02490-890-002	Extra Duty Elementary	155.00	0.00	0.00	155.00	0.00
01-2-02490-890-001	Extra Duty Secondary	309.00	0.00	0.00	309.00	0.00
<b>PROGRAM: 02490</b>		<b>53,536.00</b>	<b>15,619.72</b>	<b>15,619.72</b>	<b>37,916.28</b>	<b>29.17</b>
01-2-02510-116-000	Gen Business Support	47,380.00	3,851.47	3,851.47	43,528.53	8.13
01-2-02510-226-000	Gen Business Social	3,657.00	294.64	294.64	3,362.36	8.06
01-2-02510-236-000	Gen Business	4,687.00	380.44	380.44	4,306.56	8.12
01-2-02510-270-000	Gen Business-Acct.	24,076.00	44,208.00	44,208.00	-20,132.00	183.62
01-2-02510-286-000	Gen Business Health	14,935.00	668.50	668.50	14,266.50	4.48
01-2-02510-320-000	Gen Business	1,545.00	0.00	0.00	1,545.00	0.00
01-2-02510-340-000	Gen Business Contract/	773.00	0.00	0.00	773.00	0.00
01-2-02510-351-000	Gen Business Data	6,180.00	0.00	0.00	6,180.00	0.00
01-2-02510-440-000	Gen Business	17,510.00	867.91	867.91	16,642.09	4.96
01-2-02510-521-000	Fidelity Bond Insurance	1,030.00	0.00	0.00	1,030.00	0.00
01-2-02510-530-000	Gen Business	6,180.00	521.91	521.91	5,658.09	8.45
01-2-02510-531-000	Gen Business Postage	3,914.00	0.00	0.00	3,914.00	0.00
01-2-02510-580-000	Gen Business	206.00	0.00	0.00	206.00	0.00
01-2-02510-610-000	Gen Business Supplies	3,605.00	563.80	563.80	3,041.20	15.64
01-2-02510-650-000	Gen Business Computer	515.00	0.00	0.00	515.00	0.00
01-2-02510-730-000	Gen Business	258.00	0.00	0.00	258.00	0.00
01-2-02510-890-000	Gen Business Misc.	206.00	250.00	250.00	-44.00	121.36
<b>PROGRAM: 02510</b>		<b>136,657.00</b>	<b>51,606.67</b>	<b>51,606.67</b>	<b>85,050.33</b>	<b>37.76</b>
01-2-02610-110-000	Operation of Plant	192,095.00	12,018.89	12,018.89	180,076.11	6.26
01-2-02610-220-000	Operation of Plant	15,244.00	919.46	919.46	14,324.54	6.03
01-2-02610-230-000	Operation of Plant	19,313.00	1,144.28	1,144.28	18,168.72	5.92
01-2-02610-280-000	Operation of Plant-	35,020.00	3,409.32	3,409.32	31,610.68	9.74
01-2-02610-340-000	Operation of Plant	1,545.00	0.00	0.00	1,545.00	0.00
01-2-02610-610-000	Operation of	30,900.00	4,101.12	4,101.12	26,798.88	13.27
01-2-02610-621-000	Operation of Plant -Fuel	16,480.00	0.00	0.00	16,480.00	0.00
01-2-02610-622-000	Operation of Plant-	103,000.00	9,011.39	9,011.39	93,988.61	8.75

# MONTHLY EXPENSE SUMMARY

## SEPTEMBER 2019

Account	Description	19-20 Budget	Expenditure to Date	SEPTEMBER 2019 Expenses	Ending Balance	Percentage (%)
01-2-02610-626-000	Operation of Plant-	1,030.00	94.98	94.98	935.02	9.22
01-2-02610-629-000	Operation of	11,330.00	686.87	686.87	10,643.13	6.06
01-2-02610-733-000	Operation of Plant-	3,090.00	1,971.74	1,971.74	1,118.26	63.81
01-2-02610-890-000	Operation of Plant-Misc	773.00	0.00	0.00	773.00	0.00
<b>PROGRAM: 02610</b>		<b>429,820.00</b>	<b>33,358.05</b>	<b>33,358.05</b>	<b>396,461.95</b>	<b>7.76</b>
01-2-02620-340-000	Maintenance of	56,650.00	11,825.65	11,825.65	44,824.35	20.87
01-2-02620-490-000	Other Property Services	1,030.00	0.00	0.00	1,030.00	0.00
01-2-02620-520-000	Maintenance of	51,500.00	23,861.00	23,861.00	27,639.00	46.33
01-2-02620-733-000	Maintenance of	2,060.00	79.98	79.98	1,980.02	3.88
01-2-02620-890-000	Maintenance of	1,545.00	0.00	0.00	1,545.00	0.00
<b>PROGRAM: 02620</b>		<b>112,785.00</b>	<b>35,766.63</b>	<b>35,766.63</b>	<b>77,018.37</b>	<b>31.71</b>
01-2-02650-430-000	Vehicle	6,592.00	826.53	826.53	5,765.47	12.54
01-2-02650-626-000	Vehicle	3,605.00	492.65	492.65	3,112.35	13.67
01-2-02650-732-000	Vehicle	25,750.00	0.00	0.00	25,750.00	0.00
01-2-02650-890-000	Vehicle Acquistitions-	515.00	300.00	300.00	215.00	58.25
<b>PROGRAM: 02650</b>		<b>36,462.00</b>	<b>1,619.18</b>	<b>1,619.18</b>	<b>34,842.82</b>	<b>4.44</b>
01-2-02670-340-000	Safety/Security Dist.	1,545.00	75.00	75.00	1,470.00	4.85
01-2-02670-610-000	Safety/Security Dist	515.00	0.00	0.00	515.00	0.00
<b>PROGRAM: 02670</b>		<b>2,060.00</b>	<b>75.00</b>	<b>75.00</b>	<b>1,985.00</b>	<b>3.64</b>
01-2-02710-110-000	Transportation - Salaries	71,070.00	4,257.78	4,257.78	66,812.22	5.99
01-2-02710-220-000	Transportation - Social	5,459.00	267.93	267.93	5,191.07	4.91
01-2-02710-230-000	Transportation-	7,056.00	105.99	105.99	6,950.01	1.50
01-2-02710-332-000	Transportation - Mileage	1,030.00	0.00	0.00	1,030.00	0.00
01-2-02710-430-000	Transportation-Tires/Par	31,930.00	13,381.14	13,381.14	18,548.86	41.91
01-2-02710-510-000	Transportation - Contract	1,030.00	0.00	0.00	1,030.00	0.00
01-2-02710-626-000	Transportation - Gas/Oil	18,540.00	710.68	710.68	17,829.32	3.83
01-2-02710-732-000	Transportation - Bus	46,350.00	0.00	0.00	46,350.00	0.00
01-2-02710-733-000	Transportation-	773.00	17.00	17.00	756.00	2.20
01-2-02710-810-000	Transportation -	2,369.00	444.36	444.36	1,924.64	18.76
01-2-02710-890-000	Transportation - Misc.	515.00	0.00	0.00	515.00	0.00
<b>PROGRAM: 02710</b>		<b>186,122.00</b>	<b>19,184.88</b>	<b>19,184.88</b>	<b>166,937.12</b>	<b>10.30</b>
01-2-02712-110-000	SPED/Transportation -	14,420.00	1,893.44	1,893.44	12,526.56	13.13
01-2-02712-220-000	SPED/Transportation -	1,133.00	144.86	144.86	988.14	12.79
01-2-02712-230-000	SPED/Transportation-R	1,442.00	42.97	42.97	1,399.03	2.98
01-2-02712-332-000	SPED/Transportation-Mi	5,665.00	264.48	264.48	5,400.52	4.67
01-2-02712-430-000	SPED/Transportation -	1,236.00	0.00	0.00	1,236.00	0.00
01-2-02712-510-000	SPED/Transportation -	1,030.00	0.00	0.00	1,030.00	0.00
01-2-02712-626-000	SPED/Transportation -	206.00	282.62	282.62	-76.62	137.19
<b>PROGRAM: 02712</b>		<b>25,132.00</b>	<b>2,628.37</b>	<b>2,628.37</b>	<b>22,503.63</b>	<b>10.45</b>
01-2-03535-111-001	HAL - Secondary	1,288.00	104.17	104.17	1,183.83	8.09
01-2-03535-111-002	HAL - Elementary	1,288.00	104.16	104.16	1,183.84	8.09
01-2-03535-221-002	HAL -Elementary Social	103.00	7.97	7.97	95.03	7.74
01-2-03535-221-001	HAL - Secondary Social	103.00	7.97	7.97	95.03	7.74
01-2-03535-231-002	HAL - Elementary	129.00	10.29	10.29	118.71	7.98
01-2-03535-231-001	HAL - Secondary	129.00	10.29	10.29	118.71	7.98
01-2-03535-320-002	HAL -Elementary	155.00	0.00	0.00	155.00	0.00
01-2-03535-320-001	HAL - Secondary	155.00	0.00	0.00	155.00	0.00
01-2-03535-580-001	HAL - Secondary	51.00	0.00	0.00	51.00	0.00
01-2-03535-580-002	HAL - Elementary	51.00	0.00	0.00	51.00	0.00
01-2-03535-610-001	HAL - Secondary	206.00	0.00	0.00	206.00	0.00
01-2-03535-610-002	HAL - Elementary	206.00	0.00	0.00	206.00	0.00
01-2-03535-650-001	HAL Secondary	201.00	0.00	0.00	201.00	0.00

# MONTHLY EXPENSE SUMMARY

## SEPTEMBER 2019

Account	Description	19-20 Budget	Expenditure to Date	SEPTEMBER 2019 Expenses	Ending Balance	Percentage (%)
01-2-03535-650-002	HAL - Elementary	201.00	0.00	0.00	201.00	0.00
01-2-03535-810-002	HAL - Elementary	309.00	0.00	0.00	309.00	0.00
01-2-03535-810-001	HAL - Secondary	1,133.00	150.00	150.00	983.00	13.24
01-2-03535-890-002	HAL - Elementary Misc	51.00	0.00	0.00	51.00	0.00
01-2-03535-890-001	HAL - Secondary Misc	51.00	179.80	179.80	-128.80	352.55
<b>PROGRAM: 03535</b>		<b>5,810.00</b>	<b>574.65</b>	<b>574.65</b>	<b>5,235.35</b>	<b>9.89</b>
01-2-06200-111-002	Title 1 - Salaries	36,050.00	3,262.35	3,262.35	32,787.65	9.05
01-2-06200-221-002	Title 1 - Social Security	2,781.00	242.80	242.80	2,538.20	8.73
01-2-06200-231-002	Title 1 - Retirement	3,579.00	322.25	322.25	3,256.75	9.00
01-2-06200-281-002	Title 1 Health Insurance	11,330.00	942.51	942.51	10,387.49	8.32
<b>PROGRAM: 06200</b>		<b>53,740.00</b>	<b>4,769.91</b>	<b>4,769.91</b>	<b>48,970.09</b>	<b>8.87</b>
01-2-06215-112-002	Title I Accountability-	0.00	527.67	527.67	-527.67	0.00
01-2-06215-222-002	Title I Accountability-	0.00	40.36	40.36	-40.36	0.00
01-2-06215-232-002	Title I Accountability	0.00	52.12	52.12	-52.12	0.00
<b>PROGRAM: 06215</b>		<b>0.00</b>	<b>620.15</b>	<b>620.15</b>	<b>-620.15</b>	<b>0.00</b>
01-2-06310-111-000	Title II - Salaries	11,021.00	999.04	999.04	10,021.96	9.06
01-2-06310-221-000	Title II - Social Security	845.00	76.43	76.43	768.57	9.04
01-2-06310-231-000	Title II - Retirement	1,092.00	98.68	98.68	993.32	9.04
<b>PROGRAM: 06310</b>		<b>12,958.00</b>	<b>1,174.15</b>	<b>1,174.15</b>	<b>11,783.85</b>	<b>9.06</b>
01-2-06401-111-002	Title IV - Pre-K Sped	10,300.00	0.00	0.00	10,300.00	0.00
01-2-06401-221-002	Title IV - Pre-K Sped	798.00	0.00	0.00	798.00	0.00
01-2-06401-231-002	Title IV - Pre-K Sped	1,030.00	0.00	0.00	1,030.00	0.00
01-2-06401-340-002	Title IV - Pre-K Sped	2,575.00	0.00	0.00	2,575.00	0.00
<b>PROGRAM: 06401</b>		<b>14,703.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,703.00</b>	<b>0.00</b>
01-2-06404-111-002	IDEA Part B - Salaries	25,338.00	0.00	0.00	25,338.00	0.00
01-2-06404-221-002	IDEA Part B - Social	1,906.00	0.00	0.00	1,906.00	0.00
01-2-06404-231-002	IDEA Part B -	2,523.00	0.00	0.00	2,523.00	0.00
01-2-06404-281-002	IDEA Part B - Health	3,935.00	14.34	14.34	3,920.66	0.36
<b>PROGRAM: 06404</b>		<b>33,702.00</b>	<b>14.34</b>	<b>14.34</b>	<b>33,687.66</b>	<b>0.04</b>
01-2-06406-340-000	IDEA Preschool Base -	8,240.00	464.00	464.00	7,776.00	5.63
<b>PROGRAM: 06406</b>		<b>8,240.00</b>	<b>464.00</b>	<b>464.00</b>	<b>7,776.00</b>	<b>5.63</b>
01-2-06407-110-002	IDEA Preschool	7,725.00	0.00	0.00	7,725.00	0.00
01-2-06407-220-002	IDEA Preschool	592.00	0.00	0.00	592.00	0.00
01-2-06407-230-002	IDEA Preschool	773.00	0.00	0.00	773.00	0.00
<b>PROGRAM: 06407</b>		<b>9,090.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,090.00</b>	<b>0.00</b>
01-2-06410-111-000	DIST IDEA - Salaries	21,370.00	1,668.04	1,668.04	19,701.96	7.81
01-2-06410-112-000	*IDEA Enr/Pov(611)*	5,091.00	0.00	0.00	5,091.00	0.00
01-2-06410-221-000	DIST IDEA - Social	397.00	127.61	127.61	269.39	32.14
01-2-06410-222-000	*IDEA Enroll/Poverty*	1,638.00	0.00	0.00	1,638.00	0.00
01-2-06410-231-000	DIST IDEA - Retirement	2,217.00	164.77	164.77	2,052.23	7.43
01-2-06410-232-000	*IDEA Enroll/Poverty*	510.00	0.00	0.00	510.00	0.00
01-2-06410-282-000	IDEA Para Health Ins	5,974.00	0.00	0.00	5,974.00	0.00
01-2-06410-340-000	DIST IDEA - Contract	12,360.00	0.00	0.00	12,360.00	0.00
<b>PROGRAM: 06410</b>		<b>49,557.00</b>	<b>1,960.42</b>	<b>1,960.42</b>	<b>47,596.58</b>	<b>3.95</b>
01-2-06690-569-001	Secondary Education	0.00	128.79	128.79	-128.79	0.00
<b>PROGRAM: 06690</b>		<b>0.00</b>	<b>128.79</b>	<b>128.79</b>	<b>-128.79</b>	<b>0.00</b>
01-2-06992-650-000	REAP - Computer	24,720.00	0.00	0.00	24,720.00	0.00

# MONTHLY EXPENSE SUMMARY

## SEPTEMBER 2019

Account	Description	19-20 Budget	Expenditure to Date	SEPTEMBER 2019 Expenses	Ending Balance	Percentage (%)
<b>PROGRAM: 06992</b>		24,720.00	0.00	0.00	24,720.00	0.00
01-2-08000-912-000	Fund Transfer to Lunch	5,150.00	0.00	0.00	5,150.00	0.00
01-2-08000-913-000	Fund Transfer to Activity	30,900.00	0.00	0.00	30,900.00	0.00
01-2-08000-914-000	Fund Transfer to	80,000.00	0.00	0.00	80,000.00	0.00
01-2-08000-915-000	Fund Transfer to EE	2,500.00	0.00	0.00	2,500.00	0.00
<b>PROGRAM: 08000</b>		118,550.00	0.00	0.00	118,550.00	0.00
		5,899,026.00	509,636.44	509,636.44	5,389,389.56	8.63

**Weeping Water Public School OCTOBER 2019 Claims For Payment**

<b>Vendor Name</b>	<b>Check Description (Detail)</b>	<b>Check Amount</b>	<b>Account #</b>
Advanced Office Automations	Rizo Copies	\$ 38.36	02510-440-000
Arbor Scientific	Supplies	\$ 124.15	01100-610-001
BE Publishing	Supplies	\$ 319.85	01100-610-001
BlueCrossBlueShield	Preimium Due	\$ 171.10	01100-222-001
Boystown	Pupil Contract Services	\$ 4,950.90	01200-320-001
Bristol Wenzl	Cell Phone Reimbursement	\$ 87.04	02410-890-002
Bristol Wenzl	Mileage Reimburement	\$ 554.48	02410-580-002
ByteSpeed LLC	Supplies	\$ 1,118.00	02510-610-000
CDWG	Equipment	\$ 568.18	02670-733-000
CenterPoint Energy	Main Building Fuel	\$ 178.13	02610-620-000
Curriculum Associates	Supplies	\$ 18.94	01100-610-002
Eagle Services	Portables	\$ 220.00	02620-340-000
Edgenuity	Digital Libraries	\$ 2,900.00	01100-610-001
Educational Design Solutions	Lexia Student Licenses	\$ 1,600.00	01100-650-002
Egan Supply	Supplies	\$ 1,016.67	02610-610-000
ESU#3	Edoctrina Service Fund Overage	\$ 1,862.75	01100-610-002
ESU#3	Edoctrina Service Fund Overage	\$ 1,862.75	01100-610-001
ESU#5	PS Consortium/SNDLC Consortium Membs/New PS U	\$ 5,730.00	02230-340-001
ESU#5	PS Consortium/SNDLC Consortium Membs/New PS U	\$ 5,700.00	02230-340-002
Electronic Contracting Co.	Contract Service	\$ 610.00	02620-340-000
Erin Murdoch	Supplies	\$ 40.62	02320-610-002
Erin Murdoch	Supplies	\$ 40.63	02320-610-001
General Fire & Safety	Kitchen Hood Inspection	\$ 124.50	02620-340-000
Gulizia Electrical LLC	Contract Service	\$ 965.75	02670-733-000
Hayes Automation	Contract Service	\$ 3,818.53	02620-340-000
Heinemann Houghton Mifflin HarCourt	Text Books	\$ 3,623.16	01200-640-002
IDVille	Security Badge Software	\$ 2,647.68	02670-733-000
Jostens	Diploma Covers 2020	\$ 150.58	02490-610-001
Just for Kids Therapy	Pupil contract services-preschool	\$ 656.00	06406-320-000
Just for Kids Therapy	Pupil contract services	\$ 80.00	02160-320-002
Just for Kids Therapy	Pupil contract services	\$ 96.00	02170-320-002
JW Pepper	Supplies	\$ 274.24	01100-610-001
Keckler Oil	Maintenance	\$ 88.69	02610-430-000
KSB Law	Legal Service	\$ 4,018.50	02330-317-000
Lincoln Journal Star	Advertisement	\$ 234.32	02310-540-000
Linda Twomey	Parent Mileage Reimbursement	\$ 462.84	02712-332-000
Lou's Sporting Goods	Wallpads	\$ 14,047.06	02610-733-000
Madonna School	Pupil Contract Service	\$ 1,662.80	01200-320-001
Matheson Tri-Gas	Supplies	\$ 483.93	01100-610-001
Meeske Auto	Bus Repairs	\$ 415.52	02710-430-000
Meeske Hardware	Maintenance supplies	\$ 395.44	02610-610-000
Meeske Hardware	Transportation	\$ 167.67	02710-430-000
Meeska Hardware	Supplies	\$ 11.30	01100-610-001
Meyer Laboratory, Inc.	Supplies	\$ 1,001.07	02610-610-000
Michelle Heath	Reimburse	\$ 7.58	01100-580-002
Mid-America Pest Control	Contract Service	\$ 86.96	02620-340-000
NACIA	Fall Retreat - Welte	\$ 130.00	02410-810-001
NCSA	2019 Labor Relations - Reiman	\$ 140.00	02320-810-000
NMLEA-Neb. MS Level Educ.Assoc.	Professional Development- Robinett, Mozena	\$ 160.00	01100-810-001
Nebraska Iowa Supply Co. Inc.	Transportation	\$ 2,697.05	02710-626-000
Nebraska State Fire Marshall	Annual Elevator Inspections (2)	\$ 240.00	02620-340-000
O'Keefe	Elevator Maintenance and repair	\$ 530.54	02620-340-000
OPPD	Electric Service	\$ 8,896.28	02610-622-000
OneSource	Background Check -Dozier,Ramos,May,Grafe,Hanes,L	\$ 275.00	02670-340-000
Pitney Bowes Global Financial Services	Qtrly Meter Mtnce Fee	\$ 182.46	02510-440-000
Prime Communications	Contract Service	\$ 1,970.98	02620-340-000
Providence Working Canines	Assembly 09-05-19	\$ 640.90	02670-340-000
Scmidt Music	Band Stands	\$ 270.74	01100-733-001
School Specialty	Supplies	\$ 36.72	01100-610-002
School Specialty	Table	\$ 387.16	01100-733-002

**Weeping Water Public School OCTOBER 2019 Claims For Payment**

Stop N Shop	Sped Transportation	\$ 288.24	02712-336-000
Stop N Shop	Transportation	\$ 42.25	02650-626-000
Syracuse Area Health	Transportation-Cronk, Robinett	\$ 430.00	02710-810-000
Teacher Innovations, Inc.	Planbook addl	\$ 36.00	01100-810-002
Taese/USU	Ne MTSS Summit- Wenzl	\$ 125.00	02410-810-002
Taese/USU	Ne MTSS Summit- Heath	\$ 125.00	01100-810-002
Team Viewer	Business Subscription	\$ 470.40	02320-650-000
Tiffanie Welte	Cell Phone Reimbursement	\$ 60.00	02410-810-001
Toshiba Financial Services	Copiers Contract Base & Overage	\$ 715.79	02510-440-000
Uline	Supplies	\$ 228.00	02610-610-000
Unite Private	WAN Lease	\$ 415.50	01100-530-000
US Bank CC Statement	CC Purchases	\$ 405.00	01100-610-002
US Bank CC Statement	CC Purchases	\$ 738.51	01100-610-001
US Bank CC Statement	CC Purchases	\$ 24.44	01100-640-001
US Bank CC Statement	CC Purchases	\$ 1,285.40	01100-640-002
US Bank CC Statement	CC Purchases	\$ 800.07	01100-733-001
US Bank CC Statement	CC Purchases	\$ 259.99	01100-733-002
US Bank CC Statement	CC Purchases	\$ 38.25	02710-626-000
US Bank CC Statement	CC Purchases	\$ 452.00	01100-810-001
US Bank CC Statement	CC Purchases	\$ 470.40	02230-650-000
US Bank CC Statement	CC Purchases	\$ 95.93	02120-733-001
US Bank CC Statement	CC Purchases	\$ (119.99)	02320-610-000
US Bank CC Statement	CC Purchases	\$ 1,477.56	02320-610-000
US Bank CC Statement	CC Purchases	\$ 92.60	02610-610-000
US Bank CC Statement	CC Purchases	\$ 169.22	2610-733-000
US Bank CC Statement	CC Purchases	\$ 281.83	02410-580-002
US Bank CC Statement	CC Purchases	\$ 235.00	02410-610-001
US Bank CC Statement	CC Purchases	\$ 233.55	01200-610-002
Ward's Science	Supplies	\$ 98.88	01100-610-001
WWPS Clearing Acct	Reimburse Monthly Expense Checks	\$ 3,543.80	09000-000-000
WWPSACT	Reimburse for Cement Purchased	\$ 1,704.25	02610-610-000
Wex	Vans & Cars Gas	\$ 818.68	02650-626-000
Wex	Buses	\$ 1,084.18	02710-626-000
City of Weeping Water	Water/Sewer School & New Gym	\$ 843.02	02610-629-000
City of Weeping Water	Water/Sewer East M st	\$ 43.48	02610-629-000
City of Weeping Water	Water Practice Field	\$ 33.00	02610-629-000
Windstream	Long Distance	\$ 526.57	02510-530-000
	<b>General Fund Claims For Pymt</b>	<b>\$ 100,362.30</b>	
	General Fund Payroll	\$ 373,415.83	
Certifieds,Classifieds,Substitutes,Adm.			
	<b>Total General Fund Expenditures</b>	<b>\$ 473,778.13</b>	
CDW-G	TVS, Mounts, Projectors	\$ 4,084.17	02-2-02600-550-000
	<b>DEPRECIATION</b>	<b>\$4,084.17</b>	
Union Bank & Trust	Admin,Wire, Disclosure Fees	\$624.00	09-2-02515-319-000
	<b>QCPUF FUND</b>	<b>\$624.00</b>	

### **Deposits**

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

Funds collected by district representatives shall be receipted, accounted for, and directed without delay to the proper depository. Funds exceeding \$250 shall not be left overnight in school buildings, except in safes provided for the safekeeping of valuables.

Adopted on: May 14, 2014

### **School Activities Fund**

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

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

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

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



Adopted on: May 14, 2014

## **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 \$100,000**

- A. The school district will solicit quotes and/or estimates for all projects with an estimated cost of less than \$100,000.
- 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 \$100,000 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 \$100,000 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 \$100,000.

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: July 8, 2015

Board Policy 3004

## **General Purchasing and Procurement**

### **Applicability of this policy.**

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

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

### **General Purchasing Policy**

The school district's budget shall be the guide for all purchases. No employee of the district may make a purchase that is not provided for in the budget without board or administrative approval.

The board intends to purchase competitively, whenever possible, without prejudice and to seek maximum educational value for every dollar expended.

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.

### **Building-Specific Purchasing**

School buildings are operationally under the control of building principals. Principals have control and responsibility for the building and grounds, for all supplies and equipment housed at the building, for all school-related activities in the building, and for all pupils, teachers, and other employees assigned to the building.

Principals, in consultation with their staff, are responsible for requisitioning, managing, distributing, and utilizing supplies within the building.

The superintendent of schools or his designee is responsible for the requisitioning, managing, distributing, and utilizing of supplies for maintenance and transportation.

The administration is responsible for purchasing of goods, services and supplies and for providing the necessary forms for establishing efficient procedures to facilitate the process.

### **Purchasing Procedures**

School personnel must secure the approval of an authorized administrator before making any purchases.

Employees seeking reimbursement for a purchase made with their personal funds must attach an itemized receipt or invoice to all requests for reimbursement; must sign all purchase receipts or charge slips; and must submit itemized receipts and any purchasing card or credit card receipts to the office of the superintendent no later than 14 days prior to the next regular board meeting. A non-itemized credit card receipt is not sufficient.

Employees making purchases with a school district credit card or purchasing program must comply with the steps set forth in the district's Purchasing (Credit) Card Program.

All purchases of goods and services made with district funds must be made on a properly executed purchase order.

All purchases shall be initiated with a purchase order. Purchase orders are signed by the person responsible for that particular budget and finally by the superintendent.

For purchases of more than \$10,000, authorized staff members must secure written quotes and/or estimates from a reasonable number of vendors. Staff will purchase from a responsible vendor with the lowest price unless the board approves the purchase from the more expensive vendor.

## **Relations with Vendors**

The board wishes to maintain good working relations with vendors who supply materials, supplies and services to the school system. The school shall not extend favoritism to any vendors. Each order shall be placed on the basis of quality, price and delivery, with past services being a factor if all other considerations are equal. The administrative team may, in its discretion, use a Nebraska a state-wide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.

No purchase shall be made that violates any conflict of interest policy or law.

No employee shall endorse any product of any type or kind in such a manner as will identify him/her in any way as an employee of the school district.

The board believes in patronizing local businesses. Consequently, when proposals are judged to be equal in terms of quality, price, and/or service, the contract or purchase will be awarded to the firm that is located within the district. However, the board will not sacrifice either quality or economy to patronize local businesses.

Adopted on: May 14, 2014

Board Policy 3008

### **Gifts, Grants and Bequests**

The school district encourages those who wish to make gifts, grants, bequests or devises of property, real or personal, to the school district to make such donations through the district's foundation. The superintendent or his or her designee is authorized to accept on behalf of the school district gifts of personal property that are consistent with the district's mission and objectives and which the superintendent reasonably believes has a fair market value of \$1000 or less. In its sole discretion, the board of education may accept all other donations when they are consistent with the district's mission and objectives. Upon acceptance, donations shall become the sole property of the district. The donation will be under the complete control of the board or school district which will not have any obligation to replace it if it is destroyed or becomes obsolete.

Adopted on: May 14, 2014

Board Policy 3009

### **Audit**

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

Adopted on: May 14, 2014



## **EARLY RETIREMENT INCENTIVE PROGRAM POLICY**

- **PURPOSE**

The Early Retirement Incentive Program (Program) is intended to benefit qualified certificated employees who are considering retirement. The Program's objectives include, but are not limited to, the following:

- Offering financial incentives which will assist long-term employees who are considering retirement;
- Reducing costs to the school district by replacing maximum salaried employees with lesser salaried employees; and
- Providing a balance of employee experience.

- **QUALIFICATIONS**

**1.Certificated Employee.** To participate in the Program, a person must be a teacher or administrator certificated by the Nebraska Department of Education, and employed by the School District in a capacity which requires such certification.

**2.Full-Time Equivalency.** Certificated employees who are employed 1.0 full-time equivalency (FTE) in an employment position that requires a certificate from the Nebraska Department of Education may participate in the Program, provided that the part-time employee's benefits under such a plan shall be pro-rated based on their FTE as of December 1<sup>st</sup> of the employee's final contract year.

**3.Minimum Age and Years of Service.** To be eligible for this Program, a certificated employee must: (a) Been offered the early retirement package in 2019 OR (a) be 55 years of age on or before August 31<sup>st</sup> after the school year of application (i.e. August 31, 2020 of the 2019-20 school year) (b) have completed 13 total years of continuous, credited service in the employment of the School District, and (c) meet any other criteria established by the board of education at the regular November meeting (such as department or building eligibility). Credited service shall be defined as continuous employment with the school district as a 1.0 FTE certificated employee through the employee's last year of service in an employment position that requires a certificate from the Nebraska Department of Education. Board-approved leave for military service, for a sabbatical or for a leave of absence, or any leave required to be granted according to law, shall

not be included as credited years of service. In determining years of credited service with the district for the purpose of meeting the eligibility requirement of 25 total years of service, less than full-time employment would reduce the employee's full-time equivalent employment for a school year. For example, an employee employed on a half-time (.5 FTE) basis would be credited with half a year (.5) of full-time equivalent employment.

- **ENROLLMENT REQUIREMENTS**

**1.Resignation.** Participants in the Program will resign their positions with the school district effective at the close of the school year in consideration for the benefits outlined in Section D below.

**2.Application.**

- 2019/2020 school year - An employee must submit a signed Application and Agreement form to the board of education on or before April 4, 2019 of the employee's last intended school year of employment. The superintendent shall review the employee's record to determine whether the employee is eligible for the Program. The Board will notify the applicant on or before April 11, 2019 of its action on his or her application.

- 2020/2021 school year - An employee must submit a signed Application and Agreement form to the board of education on or before January 6, 2020 of the employee's last intended school year of employment. The superintendent shall review the employee's record to determine whether the employee is eligible for the Program. The Board will notify the applicant on or before January 14, 2020 of its action on his or her application.

**3.Employee's Ineligibility.** An employee who has received written notice of possible contract termination or cancellation shall not be eligible to participate in this Program unless (1) the notice of termination or cancellation is withdrawn by the administration or (2), after a hearing before the board of education, the board determines that said employee's employment should not be canceled or terminated.

- **BENEFITS**

**1.Calculation of Benefits:** The benefit to be paid under this Program shall be \$1,000 multiplied by the number of years of service of continuous service at the School District.

**2.Payment of Benefit.** The benefit shall be paid to the teacher in three (3) equal payments. The first payment shall be made in September of the

calendar year of the teacher's resignation, with the remaining payments made in September of the following two calendar years.

**3.Limitation on Payment.** The board of education shall, in its sole and unfettered discretion, determine whether to budget and fund any Early Retirement Incentive Program payments in a particular year, and shall determine the total amount of such payments, if any, that will be made available for such payments.

**4.Source of Funds.** The school district shall pay the entire cost of the plan.

**5.Administration.** This Program shall be administered by the board of education by and through the administration of the school district.

**6.Beneficiary Designation.** In order for the application to be considered complete, a beneficiary must be designated.

**7.Income Tax Consequences.** Payments pursuant to this plan have been determined to be taxable income for state and federal income tax purposes, and will be treated as such. The school district will withhold such sums as are required by law, and payments will be reported as a taxable income.

**8.COBRA Rights.** A separating employee will have the opportunity to continue health insurance benefits as may be permitted by the provisions of the Comprehensive Omnibus Budget Reconciliation Act or other applicable law. The employee shall be responsible for any payments required to participate in the COBRA program.

- **ADMINISTRATION**

**Application and Waiver.** An employee who elects to participate in the Program, and the school district (through its board of education), shall execute the Application and Agreement, Exhibit "A" attached hereto. That Application and Agreement shall inform the employee that the Voluntary Separation Program is totally voluntary in nature and provides each employee at least 45 days to consider the ramifications of participation in the Program before making a decision. An employee may waive the 45 day consideration period. The Application and Agreement shall also include a specific Waiver and Release of Claims of the participants' rights under the Age Discrimination and Employment Act (ADEA), 29 USC § 621-63 and the Act Prohibiting Unjust Discrimination in Employment Because of Age, Neb. Rev. Stat. § 48-1001 *et seq.*, the Employee Separation Income Security Act of 1974 (ERISA), 29

USC § 1001 *et seq.*, and all other state and federal constitutions, statutes and regulations that relate to the validity of the Program, and allows the employee to revoke the Release or Waiver at any time within seven (7) days after both the employee and the Board have signed the contract, and advises the employee to consult with an attorney before signing the Application and Agreement.

An employee who submits an application to participate in the Program may withdraw the application within 7 days after it is approved by both parties, but not afterward without the written consent of the board of education. Each application will be reviewed on an individual basis. The board shall, in its sole discretion, determine the number of applications to be approved in any given year. If the Board receives more applications for voluntary separation than it approves, the Board shall approve the applications as follows:

- The Board will approve the application of the employee whose salary is higher, as determined by the employee's placement on the salary schedule index (excluding all unit pay).
- If the salaries of those involved are exactly the same, the Board will approve the application of the employee who first signed and returned his or her employment contract for the then current contract year.
- If the salaries and signing dates of those involved are exactly the same, the Board will approve the application of the employee which was submitted earlier.

An employee's application to participate in the Program is in itself not a resignation of a contract with the School District. However, the Board's approval of an employee's application will be considered the approval of the employee's voluntary resignation and termination of the employee's continuing contract. If the Board does not approve an employee's application, the employee's contract will continue in effect, and the employee will remain an employee by the School District unless he or she otherwise resigns or his or her contract is terminated for just cause.

## **F. TERM OF PROGRAM**

This policy will be also be offered for the 2020/2021 school year. Those employees who were eligible during the 2019/2020 school year but chose not to enroll in the program will be eligible in 2020/2021. During the 2020/2021 school year, the Board reserves the right, but is not required to, expand the number of early retirement applications that will be accepted in

the 2020/2021 school year and any other eligibility limitations or requirements (such as building or department requirements).

After the 2020/2021 school year, this policy shall be reviewed annually, and its availability terminated at any time at the Board's sole discretion. The Board will generally determine no later than its regular November meeting the number of early retirement applications that will be accepted in the then current school year and any other eligibility limitations or requirements (such as building or department requirements). This Program shall be offered only to eligible employees as defined herein, who satisfy the Program requirements prior to the applicable deadline, and who submit an ERIP Application and Agreement prior to the applicable deadline.

#### **G. LIMITATIONS OF APPLICATIONS**

The Board reserves the right to limit the number of voluntary separation applications granted during any single school year if the number of requests results in separation payments that exceed budget constraints and/or if multiple requests from employees within a single department could, in the opinion of the school administration, result in the excessive loss of continuity of instruction and effectiveness of that department. If multiple employees from the same department submit requests in the same school year, the priority of applicants granted will be determined in accordance with paragraph E.

Adopted: March 13, 2019

# **October Review Policies**

## **Board Policy 2009**

### **Public Participation at Board Meetings**

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings. The board may not forbid public participation at all meetings, but the board is not required to allow citizens to speak at each meeting.

The board shall not require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. However, the board may require members of the public desiring to address the board to identify themselves.

Adopted on: April 9, 2014

## **Board Policy 2010**

### **Preparation for Regularly Scheduled Board Meetings**

The agenda will be set by the Superintendent in consultation with the Board President. The materials will be sent or delivered to each board member in advance of such meeting.

Adopted on: April 9, 2014

## **Board Policy 2011**

### **Membership in Organizations**

The board may hold membership in the Nebraska Association of School Boards, the National School Board Association, and other organizations specifically approved by the board.

Adopted on: April 9, 2014

## **Board Policy 2012**

### **Board Code of Ethics**

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

Each board member shall:

1. Attend all regularly scheduled board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;
2. Endeavor to make policy decisions only after full discussion at publicly held board meetings;
3. Render all decisions based on the available facts and his or her independent judgment, and refuse to surrender that judgment to individuals or special interest groups;
4. Encourage the free expression of opinion by all board members, and seek systematic communication between the board and students, staff and all elements of the community;

5. Work with other board members to establish effective board policies and to delegate authority to the superintendent to administer the school district;
6. Communicate expressions of public reaction to the board policies and school program to other board members and the superintendent;
7. Learn about current educational issues by individual study and through participation in seminars and programs, such as those sponsored by the state and national school board associations;
8. Support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff;
9. Avoid being placed in a position of conflict of interest, and refrain from using the board member's position on the board for personal or political gain;
10. Refrain from discussing the confidential business of the board in any setting except a board meeting;
11. Refrain from micro-managing the affairs of the school district;
12. Recognize the superintendent as the executive officer of the board;
13. Work constructively and collegially with the other members of the board, students, staff and patrons.
14. Refer complaints to the superintendent or building principal, as appropriate;
15. Remember that a board member's first and greatest concern must be the educational welfare of the students attending this district's schools.

Adopted on: April 9, 2014

### **Board Policy 2013 Violation of Board Ethics**

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



steps:

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

## **Board Policy 3001**

### **Budget**

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

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

The board shall present the proposed budget to the public so that patrons may review it and participate in any public hearing(s). The board shall consider and adopt the budget in accordance with Nebraska law.

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

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

Adopted on: May 14, 2014

# **October Review Policies**

## **Board Policy 2009**

### **Public Participation at Board Meetings**

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings. The board may not forbid public participation at all meetings, but the board is not required to allow citizens to speak at each meeting.

The board shall not require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. However, the board may require members of the public desiring to address the board to identify themselves.

Adopted on: April 9, 2014

## **Board Policy 2010**

### **Preparation for Regularly Scheduled Board Meetings**

The agenda will be set by the Superintendent in consultation with the Board President. The materials will be sent or delivered to each board member in advance of such meeting.

Adopted on: April 9, 2014

## **Board Policy 2011**

### **Membership in Organizations**

The board may hold membership in the Nebraska Association of School Boards, the National School Board Association, and other organizations specifically approved by the board.

Adopted on: April 9, 2014

## **Board Policy 2012**

### **Board Code of Ethics**

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

Each board member shall:

1. Attend all regularly scheduled board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;
2. Endeavor to make policy decisions only after full discussion at publicly held board meetings;
3. Render all decisions based on the available facts and his or her independent judgment, and refuse to surrender that judgment to individuals or special interest groups;
4. Encourage the free expression of opinion by all board members, and seek systematic communication between the board and students, staff and all elements of the community;

5. Work with other board members to establish effective board policies and to delegate authority to the superintendent to administer the school district;
6. Communicate expressions of public reaction to the board policies and school program to other board members and the superintendent;
7. Learn about current educational issues by individual study and through participation in seminars and programs, such as those sponsored by the state and national school board associations;
8. Support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff;
9. Avoid being placed in a position of conflict of interest, and refrain from using the board member's position on the board for personal or political gain;
10. Refrain from discussing the confidential business of the board in any setting except a board meeting;
11. Refrain from micro-managing the affairs of the school district;
12. Recognize the superintendent as the executive officer of the board;
13. Work constructively and collegially with the other members of the board, students, staff and patrons.
14. Refer complaints to the superintendent or building principal, as appropriate;
15. Remember that a board member's first and greatest concern must be the educational welfare of the students attending this district's schools.

Adopted on: April 9, 2014

### **Board Policy 2013 Violation of Board Ethics**

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

steps:

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

## **Board Policy 3001**

### **Budget**

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

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

The board shall present the proposed budget to the public so that patrons may review it and participate in any public hearing(s). The board shall consider and adopt the budget in accordance with Nebraska law.

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

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

Adopted on: May 14, 2014

# October Revise

## Board Policy 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. Notice of regular and special meetings shall be posted on the school district's website. 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 in a newspaper of general circulation within the district if, in the opinion of the superintendent, it is convenient and useful to do so.

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 and the updated date, time, and location of the postponed meeting 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.

#### 4. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, 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 may be published on the school district's website.

Adopted on: Unknown  
Revised on: July 12, 2017

## **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 \$100,000**

- A. The school district will solicit quotes and/or estimates for all projects with an estimated cost of less than \$100,000.
- 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 \$100,000 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 \$100,000 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 \$100,000.

#### 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: July 8, 2015

Board Policy 3004

## **General Purchasing and Procurement**

### **Applicability of this policy.**

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

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

### **General Purchasing Policy**

The school district's budget shall be the guide for all purchases. No employee of the district may make a purchase that is not provided for in the budget without board or administrative approval.

The board intends to purchase competitively, whenever possible, without prejudice and to seek maximum educational value for every dollar expended.

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.

### **Building-Specific Purchasing**

School buildings are operationally under the control of building principals. Principals have control and responsibility for the building and grounds, for all supplies and equipment housed at the building, for all school-related activities in the building, and for all pupils, teachers, and other employees assigned to the building.

Principals, in consultation with their staff, are responsible for requisitioning, managing, distributing, and utilizing supplies within the building.

The superintendent of schools or his designee is responsible for the requisitioning, managing, distributing, and utilizing of supplies for maintenance and transportation.

The administration is responsible for purchasing of goods, services and supplies and for providing the necessary forms for establishing efficient procedures to facilitate the process.

### **Purchasing Procedures**

School personnel must secure the approval of an authorized administrator before making any purchases.

Employees seeking reimbursement for a purchase made with their personal funds must attach an itemized receipt or invoice to all requests for reimbursement; must sign all purchase receipts or charge slips; and must submit itemized receipts and any purchasing card or credit card receipts to the office of the superintendent no later than 14 days prior to the next regular board meeting. A non-itemized credit card receipt is not sufficient.

Employees making purchases with a school district credit card or purchasing program must comply with the steps set forth in the district's Purchasing (Credit) Card Program.

All purchases of goods and services made with district funds must be made on a properly executed purchase order.

All purchases shall be initiated with a purchase order. Purchase orders are signed by the person responsible for that particular budget and finally by the superintendent.

For purchases of more than \$10,000, authorized staff members must secure written quotes and/or estimates from a reasonable number of vendors. Staff will purchase from a responsible vendor with the lowest price unless the board approves the purchase from the more expensive vendor.

## **Relations with Vendors**

The board wishes to maintain good working relations with vendors who supply materials, supplies and services to the school system. The school shall not extend favoritism to any vendors. Each order shall be placed on the basis of quality, price and delivery, with past services being a factor if all other considerations are equal. The administrative team may, in its discretion, use a Nebraska a state-wide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.

No purchase shall be made that violates any conflict of interest policy or law.

No employee shall endorse any product of any type or kind in such a manner as will identify him/her in any way as an employee of the school district.

The board believes in patronizing local businesses. Consequently, when proposals are judged to be equal in terms of quality, price, and/or service, the contract or purchase will be awarded to the firm that is located within the district. However, the board will not sacrifice either quality or economy to patronize local businesses.

Adopted on: May 14, 2014

Board Policy 3008

### **Gifts, Grants and Bequests**

The school district encourages those who wish to make gifts, grants, bequests or devises of property, real or personal, to the school district to make such donations through the district's foundation. The superintendent or his or her designee is authorized to accept on behalf of the school district gifts of personal property that are consistent with the district's mission and objectives and which the superintendent reasonably believes has a fair market value of \$1000 or less. In its sole discretion, the board of education may accept all other donations when they are consistent with the district's mission and objectives. Upon acceptance, donations shall become the sole property of the district. The donation will be under the complete control of the board or school district which will not have any obligation to replace it if it is destroyed or becomes obsolete.

Adopted on: May 14, 2014

Board Policy 3009

### **Audit**

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

Adopted on: May 14, 2014

**Board Policy 4900**  
Formally misnumbered as 4600

**EARLY RETIREMENT INCENTIVE PROGRAM POLICY**

• **PURPOSE**

The Early Retirement Incentive Program (Program) is intended to benefit qualified certificated employees who are considering retirement. The Program's objectives include, but are not limited to, the following:

- Offering financial incentives which will assist long-term employees who are considering retirement;
- Reducing costs to the school district by replacing maximum salaried employees with lesser salaried employees; and
- Providing a balance of employee experience.

• **QUALIFICATIONS**

**1.Certificated Employee.** To participate in the Program, a person must be a teacher or administrator certificated by the Nebraska Department of Education, and employed by the School District in a capacity which requires such certification.

**2.Full-Time Equivalency.** Certificated employees who are employed 1.0 full-time equivalency (FTE) in an employment position that requires a certificate from the Nebraska Department of Education may participate in the Program, provided that the part-time employee's benefits under such a plan



shall be pro-rated based on their FTE as of December 1<sup>st</sup> of the employee's final contract year.

**3. Minimum Age and Years of Service.** To be eligible for this Program, a certificated employee must: (a) be 50 years of age on or before August 31<sup>st</sup> after the school year of application (i.e. August 31, 2020 of the 2019-20 school year) (b) have completed 13 total years of continuous, credited service in the employment of the School District, and (c) meet any other criteria established by the board of education at the regular November meeting (such as department or building eligibility). Credited service shall be defined as continuous employment with the school district as a 1.0 FTE certificated employee through the employee's last year of service in an employment position that requires a certificate from the Nebraska Department of Education. Board-approved leave for military service, for a sabbatical or for a leave of absence, or any leave required to be granted according to law, shall not be included as credited years of service. In determining years of credited service with the district for the purpose of meeting the eligibility requirement of 25 total years of service, less than full-time employment would reduce the employee's full-time equivalent employment for a school year. For example, an employee employed on a half-time (.5 FTE) basis would be credited with half a year (.5) of full-time equivalent employment.

- **ENROLLMENT REQUIREMENTS**

**1. Resignation.** Participants in the Program will resign their positions with the school district effective at the close of the school year in consideration for the benefits outlined in Section D below.

**2. Application.**

- 2019/2020 school year - An employee must submit a signed Application and Agreement form to the board of education on or before April 4, 2019 of the employee's last intended school year of employment. The superintendent shall review the employee's record to determine whether the employee is eligible for the Program. The Board will notify the applicant on or before April 11, 2019 of its action on his or her application.
- 2020/2021 school year - An employee must submit a signed Application and Agreement form to the board of education on or before January 6, 2021 of the employee's last intended school year of employment. The superintendent shall review the employee's record to determine whether the employee is eligible for the Program. The Board will notify the applicant on or before January 14, 2021 of its action on his or her application.

**3.Employee's Ineligibility.** An employee who has received written notice of possible contract termination or cancellation shall not be eligible to participate in this Program unless (1) the notice of termination or cancellation is withdrawn by the administration or (2), after a hearing before the board of education, the board determines that said employee's employment should not be canceled or terminated.

- **BENEFITS**

**1.Calculation of Benefits:** The benefit to be paid under this Program shall be \$1,000 multiplied by the number of years of service of continuous service at the School District.

**2.Payment of Benefit.** The benefit shall be paid to the teacher in three (3) equal payments. The first payment shall be made in September of the calendar year of the teacher's resignation, with the remaining payments made in September of the following two calendar years.

**3.Limitation on Payment.** The board of education shall, in its sole and unfettered discretion, determine whether to budget and fund any Early Retirement Incentive Program payments in a particular year, and shall determine the total amount of such payments, if any, that will be made available for such payments.

**4.Source of Funds.** The school district shall pay the entire cost of the plan.

**5.Administration.** This Program shall be administered by the board of education by and through the administration of the school district.

**6.Beneficiary Designation.** In order for the application to be considered complete, a beneficiary must be designated.

**7.Income Tax Consequences.** Payments pursuant to this plan have been determined to be taxable income for state and federal income tax purposes, and will be treated as such. The school district will withhold such sums as are required by law, and payments will be reported as a taxable income.

**8.COBRA Rights.** A separating employee will have the opportunity to continue health insurance benefits as may be permitted by the provisions of the Comprehensive Omnibus Budget Reconciliation Act or other applicable

law. The employee shall be responsible for any payments required to participate in the COBRA program.

- **ADMINISTRATION**

**Application and Waiver.** An employee who elects to participate in the Program, and the school district (through its board of education), shall execute the Application and Agreement, Exhibit "A" attached hereto. That Application and Agreement shall inform the employee that the Voluntary Separation Program is totally voluntary in nature and provides each employee at least 45 days to consider the ramifications of participation in the Program before making a decision. An employee may waive the 45 day consideration period. The Application and Agreement shall also include a specific Waiver and Release of Claims of the participants' rights under the Age Discrimination and Employment Act (ADEA), 29 USC § 621-63 and the Act Prohibiting Unjust Discrimination in Employment Because of Age, Neb. Rev. Stat. § 48-1001 **et seq.**, the Employee Separation Income Security Act of 1974 (ERISA), 29 USC § 1001 **et seq.**, and all other state and federal constitutions, statutes and regulations that relate to the validity of the Program, and allows the employee to revoke the Release or Waiver at any time within seven (7) days after both the employee and the Board have signed the contract, and advises the employee to consult with an attorney before signing the Application and Agreement.

An employee who submits an application to participate in the Program may withdraw the application within 7 days after it is approved by both parties, but not afterward without the written consent of the board of education. Each application will be reviewed on an individual basis. The board shall, in its sole discretion, determine the number of applications to be approved in any given year. If the Board receives more applications for voluntary separation than it approves, the Board shall approve the applications as follows:

- The Board will approve the application of the employee whose salary is higher, as determined by the employee's placement on the salary schedule index (excluding all unit pay).
- If the salaries of those involved are exactly the same, the Board will approve the application of the employee who first signed and returned his or her employment contract for the then current contract year.

- If the salaries and signing dates of those involved are exactly the same, the Board will approve the application of the employee which was submitted earlier.

An employee's application to participate in the Program is in itself not a resignation of a contract with the School District. However, the Board's approval of an employee's application will be considered the approval of the employee's voluntary resignation and termination of the employee's continuing contract. If the Board does not approve an employee's application, the employee's contract will continue in effect, and the employee will remain an employee by the School District unless he or she otherwise resigns or his or her contract is terminated for just cause.

## **F. TERM OF PROGRAM**

This policy will be also be offered for the 2020/2021 school year. Those employees who were eligible during the 2019/2020 school year but chose not to enroll in the program will be eligible in 2020/2021. During the 2020/2021 school year, the Board reserves the right, but is not required to, expand the number of early retirement applications that will be accepted in the 2020/2021 school year and any other eligibility limitations or requirements (such as building or department requirements).

After the 2020/2021 school year, this policy shall be reviewed annually, and its availability terminated at any time at the Board's sole discretion. The Board will generally determine no later than its regular November meeting the number of early retirement applications that will be accepted in the then current school year and any other eligibility limitations or requirements (such as building or department requirements). This Program shall be offered only to eligible employees as defined herein, who satisfy the Program requirements prior to the applicable deadline, and who submit an ERIP Application and Agreement prior to the applicable deadline.

## **G. LIMITATIONS OF APPLICATIONS**

The Board reserves the right to limit the number of voluntary separation applications granted during any single school year if the number of requests results in separation payments that exceed budget constraints and/or if multiple requests from employees within a single department could, in the opinion of the school administration, result in the excessive loss of continuity of instruction and effectiveness of that department. If multiple employees from the same department submit requests in the same school year, the

priority of applicants granted will be determined in accordance with paragraph E.

Adopted: March 13, 2019



## **– PROCLAMATION –**

**WHEREAS**, alcohol and drug abuse affect individuals, families, and communities across the nation; and

**WHEREAS**, it is imperative that visible, unified efforts by community members be launched to prevent drug abuse; and

**WHEREAS**, Red Ribbon Week offers citizens the opportunity to demonstrate their commitment to drug-free lifestyles; and

**WHEREAS**, Red Ribbon Week will be celebrated in communities across the nation on October 23-31; and

**WHEREAS**, businesses, government, law enforcement, media, health care providers, religious institutions, schools, and other community-based organizations will demonstrate their commitment to healthy, drug-free lifestyles by wearing red ribbons and participating in drug prevention activities; and

**WHEREAS**, Weeping Water Public Schools further commits its resources to ensure the success of Red Ribbon Week;

**NOW, THEREFORE, BE IT RESOLVED**, Weeping Water Public Schools do hereby proclaim October 23-31, as RED RIBBON WEEK, and encourage you to participate in drug prevention education activities, not only during Red Ribbon Week, but also throughout the year, making a visible statement that we are strongly committed to a drug-free lifestyle.

Dated this 21<sup>st</sup> day of October 2019.

By \_\_\_\_\_  
[Name of body approving proclamation]

# American Education Week

## Proclamation

**WHEREAS,** *public schools are the backbone of our democracy, providing young people with the tools they need to maintain our nation's precious values of freedom, civility and equality; and*

**WHEREAS,** *by equipping young Americans with both practical skills and broader intellectual abilities, schools give them hope for, and access to, a productive future; and*

**WHEREAS,** *education employees, be they substitute educators, custodians, teachers, bus drivers, or librarians, work tirelessly to serve our children and communities with care and professionalism; and*

**WHEREAS,** *schools encourage community, bringing together adults and children, educators and volunteers, business leaders, and elected officials in a common enterprise.*

**NOW, THEREFORE,** *we, the Board of Education of Weeping Water Public Schools proclaim **November 18-22, 2019** as the annual observance of American Education Week.*

\_\_\_\_\_  
Jason Brack  
Board President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Kevin Reiman  
Superintendent

\_\_\_\_\_  
Date

## **NATIONAL PRINCIPALS MONTH OCTOBER 2019**

WHEREAS Principals are educational visionaries, instructional and assessment leaders, disciplinarians and motivators, community builders, public relations authorities, budget analysts, facilities managers, special programs administrators and guardians of various legal and contractual obligations; and

**Mr. Kevin Reiman**  
Superintendent

WHEREAS Principals set the academic tone for their schools and work collaboratively with teachers to develop and maintain high curriculum standards, develop mission statements and set performance goals and objectives; and

**Dr. Tiffanie Welte**  
6-12 Principal

**Mrs. Bristol Wenzl**  
PreK-5 Principal

**Mr. Mike Barrett**  
Activities Director

WHEREAS The vision, dedication, and determination of a principal provokes the mobilizing force behind any school reform effort; and

**Jason Brack**  
Board President

WHEREAS Leadership is second only to classroom instruction among all school-related factors that contribute to what students learn at school; and

**Adam DeMike**  
Vice President

**Shawn Hammons**  
Treasurer

WHEREAS The celebration of 'Principal Appreciation Month' honors elementary, middle level, and high school principals and assistant principals and recognizes the importance of school leadership in ensuring that every child has access to high quality education at Weeping Water Public Schools.

**Haley Dehne**  
Board Member

**Brandon Nash**  
Board Member

**Mark Rathe**  
Board Member

NOW, THEREFORE, BE IT RESOLVED that the Weeping Water Public Schools, District #29, Board of Education proclaims October, 2019, to be PRINCIPAL APPRECIATION MONTH.

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Jason Brack, BOE President

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Kevin Reiman, Superintendent