

Mitchell Public Schools Board of Education
Meeting
Monday, January 12, 2026 7:30 PM
High School Library
1819 19th Ave
Mitchell, NE 69357

1. Call to Order

- 1.1. Reorganization of the Board

2. Roll call

3. Consent agenda

- 3.1. Excuse absent board members

- 3.2. Adopt agenda

3.3. Approve board minutes

3.4. Approve Expenditures

3.5. Sale/Disposal of District Property

4. From the community

5. Sharing of Excellence

6. Teacher Representative

7. Old Business

8. New Business

8.1. Discussion of Budget

8.2. Assign Board Committee Assignments

8.3. Approve District Representation

8.4. Superintendent Evaluation Review

8.5. Superintendent Contract Review and Approval for the 2026-2027+ (two-year contract option)

8.6. First Read of Changes to Policy #718.00: Fiscal Management of Internal Controls

8.7. First Read of changes to Policy #802.07: School Food Procurement

8.8. Assessment Data Review

8.9. Consider the Hiring of District Speech Pathologist Position

9. Reports and Proposals

9.1. From the Board

9.2. From Administration

10. Dates to Remember

11. Adjourn

Mitchell Public Schools Board of Education Meeting
High School Library
Monday, December 8, 2025 7:30 P.M.

1. Call to Order at 7:30 P.M.
2. Roll Call
3. Consent Agenda

Motion to approve the consent agenda as presented and excused Paul Pieper from being physically present, passed with a motion by Brad Helgerson and a second by Doug Keener. Brad Helgerson: Yea, Jeff Jenkins: Yea, Doug Keener: Yea, Dustan Keener: Yea, Paul Pieper: Abstain (via ZOOM), Mark Spencer: Yea, Student Representative: Yea. Yea: 5, Nay: 0, Abstain: 1

- 3.1 Excuse Absent Board Member(s)
- 3.2 Adopt Agenda

3.3 Approve Board Minutes

3.4 Approve Expenditures

1. Payroll: \$689,133.25
2. General Fund Bills Payable: \$160,461.13

3.5 Sale/Disposal of District Property

4. From The Community
5. Sharing of Excellence
6. Teacher Representative
7. Old Business

7.1 Final Read of Policy #506.11- Drug Testing Policy for Students

Motion to approve the final read of Policy #506.11- Drug Testing Policy for Students, passed with a motion by Doug Keener and a second by Mark Spencer. Brad Helgerson: Yea, Jeff Jenkins: Yea, Doug Keener: Yea, Dustan Keener: Yea, Paul Pieper: Abstain (via ZOOM), Mark Spencer: Yea, Student Representative: Yea. Yea: 5, Nay: 0, Abstain: 1

8. New Business

8.1 Platte Valley Bank to Present Banking/Investment Opportunities

Discussion: The following Platte Valley Bank representatives Matt Harris, Katy Gompert, Amanda Greenman, Wes Juenger and Tessa Mackey presented various banking opportunities to the Board.

8.2 Dana Cole to Present 2024-2025 School Audit

Discussion: Mr. Kevin Sylvester, Dana Cole & Company presented the 2024-2025 Audit to the Board.

Motion to approve the 2024-2025 Audit as presented, passed with a motion by Doug Keener and a second by Brad Helgerson. Brad Helgerson: Yea, Jeff Jenkins: Yea, Doug Keener: Yea, Dustan Keener: Yea, Paul Pieper: Abstain (via ZOOM), Mark Spencer: Yea, Student Representative: Yea. Yea: 5, Nay: 0, Abstain: 1

8.3 Discussion of Budget

Discussion: Dr. Urbanek reported on the 2025-2026 school year budget.

8.4 School Policies for Monthly Review

The Board reviewed the following Board Policies: #604.11- Citizenship; #604.15- Information Relating to Dyslexia; #604.50- Fire Prevention; #605.02- Individualized Instruction and #605.03- Program for Talented and Gifted.

8.5 Approve Donation to Post Prom Committee

Motion to approve the donation of \$500.00 to the Post Prom Committee, passed with a motion by Dustan Keener and a second by Doug Keener. Brad Helgerson: Yea, Jeff Jenkins: Yea, Doug Keener: Yea, Dustan Keener: Yea, Paul Pieper: Abstain (via Zoom), Mark Spencer: Yea. Yea: 5, Nay: 0, Abstain: 1

9. Reports and Proposals

9.1 From the Board

Student Representative- Miss Galloway reported on the following items: Boy's and Girls' Basketball, Boy's and Girl's Wrestling, Freshman Class activities, One Acts, Speech, Esports, Quiz Bowl, Semester Tests, Christmas Break and the Winter Royalty Overtime.

Mr. Doug Keener, Secretary- Mr. Keener stated that he appreciated the networking opportunities at State Convention.

Mr. Brad Helgerson, Vice President- Mr. Helgerson reported on the sessions he attended at State Convention.

Mr. Jeff Jenkins, President- Mr. Jenkins stated that there not very many hot topics at State Convention. He also requested that the Board complete the Superintendent's Evaluation documents by the January Board meeting.

9.2 From the Administration

Mr. Heath Peters, Secondary Principal- Mr. Peters reported on a WNCC meeting in regards to CTE programming.

Dr. Katherine Urbanek, Superintendent- Dr. Urbanek invited the Board to the NDE Training on December 19th and to stop and have lunch at the High School.

The Board accepted the Administration's written reports.

11. Dates to Remember

NRCSA: March 18th-20th.

12. Adjourn

Motion to adjourn at 8:30 P.M., passed with a motion by Dustan Keener and a second by Mark Spencer. Brad Helgerson: Yea, Jeff Jenkins: Yea, Doug Keener: Yea, Dustan Keener: Yea, Paul Pieper: Abstain (via ZOOM), Mark Spencer: Yea, Student Representative: Yea: 5, Nay: 0, Abstain: 1.

/s/ Jeff Jenkins
Chairperson

/s/ Katherine Urbanek
Superintendent

Checking Account ID: 1

Check Type: Check

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>		
53597	01/20/2026				SECFIN	ASSURITY LIFE INSURANCE COMPANY	10.70		
53598	01/20/2026				BCBSNE	BLUE CROSS BLUE SHIELD OF NE	70,871.78		
53599	01/20/2026				EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	118,628.57		
53600	01/20/2026				HOMAIN	HORACE MANN INSURANCE COMPANY	2,446.17		
53601	01/20/2026				HORACEMAN1	Horace Mann Insurance Company	1,239.94		
53602	01/20/2026				HORACEMANN	Horace Mann Life Insurance Company	4,807.21		
53603	01/20/2026				GUARDIAN	Madison National Life	632.50		
53604	01/20/2026				MADNAT	MADISON NATIONAL LIFE	932.43		
53605	01/20/2026				MGTRUST	MATRIX TRUST COMPANY (DEN)	300.00		
53606	01/20/2026				MITCHELLPU	MITCHELL PUBLIC SCHOOLS DIST. 31	930.00		
53607	01/20/2026				NCSPC	NEBRASKA CHILD SUPPORT PAYMENT CENTER	1,293.00		
53608	01/20/2026				SITNE	NEBRASKA DEPARTMENT OF REVENUE	15,661.08		
53609	01/20/2026				RET	NEBRASKA SCHOOL RETIREMENT SYS	88,655.91		
53610	01/20/2026				PINNBANK	PINNACLE BANK	5,742.24		
53611	01/20/2026				VSP10	Vision Service Plan	77.22		
53612	01/20/2026				GUALIF	Vision Service Plan (CT)	749.68		
Check Type Total:			Check			Void Total:	0.00	Total without Voids:	312,978.43
Checking Account Total:		1				Void Total:	0.00	Total without Voids:	312,978.43
Grand Total:						Void Total:	0.00	Total without Voids:	312,978.43

Summary of Account Activity

Account Ending in	1295
Previous Balance	\$5,974.95
Payments	\$6,024.59
Other Credits	\$115.46
Purchases & Debits	\$2,521.77
Purchases	\$2,521.77
Balance Transfers	\$0.00
Cash Advances	\$0.00
Fees Charged	\$0.00
Interest Charged	\$0.00
New Balance	\$2,356.67
Statement Closing Date	01/02/2026
Days in Billing Cycle	31
Credit Limit	\$12,500.00
Available Credit	\$10,143.00
Cash Limit	\$12,500.00
Available Cash	\$10,143.00

Questions? View your account information online at www.pinnbank.com or call our Customer Service Center toll free at 1-855-325-0903 or 1-571-526-3513.

Send Billing Inquiries and Correspondence to:
P.O. Box 2087, Omaha, NE 68103-2087

Mail Payments to: P.O. Box 2711, Omaha, NE 68103-2711

Payment Information

New Balance	\$2,356.67
Payment Due Date	01/27/2026
Minimum Payment Due	\$71.00

Late Payment Warning:

If we do not receive your minimum payment by the date listed above, you may have to pay a late fee up to \$0.00.

Minimum Payment Warning:

If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges using this account and each month you pay...	You will pay off the balance shown on this statement in about...	And you will end up paying an estimated total of...
Only the Minimum Payment	6 years	\$2,357.00
\$65.00	3 years	\$2,357.00 (Savings = \$0.00)

If you would like information about credit counseling services, call 1-855-325-0903

REWARDS SUMMARY REFLECTS POINTS ACTIVITY THROUGH THE END OF THE PREVIOUS MONTH.
ALWAYS REFER TO YOUR UCHOOSE REWARDS ONLINE ACCOUNT FOR YOUR CURRENT POINTS BALANCE.

REWARD SUMMARY

Beginning Points	298,263
Points Earned	2,147
Points Redeemed	0
Points Expired	2,017
New Points Balance	298,393
Points Expiring First of Next Month	2,794

TEAR OFF THIS PAYMENT STUB AND MAIL WITH YOUR CHECK OR MONEY ORDER TO THE ADDRESS BELOW.

Pinnacle Bank
5651 S 59th St.
Lincoln NE 68516-2388



Account Ending In 1295
Payment Due Date 01/27/2026
New Balance \$2,356.67
Minimum Payment Due \$71.00

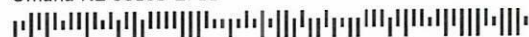
Make Check Payable To:

\$

MITCHELL PUBLIC SCHOOLS
1819 19TH AVE
MITCHELL NE 69357-1112



Pinnacle Bank
P.O. Box 2711
Omaha NE 68103-2711



447996212050282300000007100000002356679

Account Summary				
Type of Balance	Annual Percentage Rate (APR)	Balance Subject To Interest Rate	Interest Charge	Promo End Date
Purchases	0.00%	\$0.00	\$0.00	
Cash Advance	0.00%	\$0.00	\$0.00	
Balance Transfer	0.00%	\$0.00	\$0.00	

Important Information				
THANK YOU FOR CHOOSING PINNACLE BANK FOR YOUR CREDIT CARD NEEDS. REWARDS SUMMARY REFLECTS POINTS ACTIVITY THROUGH THE END OF THE PREVIOUS MONTH. ALWAYS REFER TO YOUR UCHOOSE REWARDS ONLINE ACCOUNT FOR YOUR CURRENT POINTS BALANCE.				

Payments and Credits					
Post Date	Tran Date			Reference Number	\$ Amount
Payments					
MITCHELL PUBLIC SCHOOLS				XXXX XXXX XXXX 1295	\$6,024.59-
12/13	12/13	Payment Mail Thank You Lincoln	Ne	7447996AW1XGXX0YH	\$6,024.59-
Credits					
MITCHELL PUB SCHL 3				XXXX XXXX XXXX 0533	\$115.46-
12/06	12/06	Subway 12695	130-8832 Credit	7420429AL00L6YZAF	\$115.46-

Purchases and Debits					
Post Date	Tran Date			Reference Number	\$ Amount
MITCHELL PUBLIC SCHOOLS				XXXX XXXX XXXX 1295	Total Activity \$840.26
12/06	12/06	Wm Supercenter #867 Scottsbluff	Ne	2444500AMBLRMWB4K	\$69.64
12/08	12/08	Domino's 6155 Scottsbluff	Ne	2444500APEJ5P1TW0	\$132.00
12/14	12/14	Samsclub #6430 Cheyenne	Wy	2422638AX0GTE5G4W	\$349.74
12/16	12/16	The Fairway Mitchell	Ne	2424760AY5SGE1HDQ	\$26.96
12/22	12/22	Phillips 66 - Pronto Gran Grant	Ne	2403454B404A3GZA6	\$239.88
12/23	12/23	Maverik #442 Scottsbluff	Ne	2442733B5LYPLY5HR	\$22.04
MITCHELL PUB SCHL 1				XXXX XXXX XXXX 4772	Total Activity \$476.50
12/03	12/02	Walmart.Com	800-925-6278 Ar	2405523AGGHH9XEWf	\$280.36
12/10	12/10	Walmart.Com	800-925-6278 Ar	2405523ARGTTLXZT0	\$196.14
MITCHELL PUB SCHL 3				XXXX XXXX XXXX 0533	Total Activity \$1,032.09
12/03	12/02	Sp Nfhslearn.Com Shop.Nfhslear	In	2401134AH2X4J4M6T	\$85.00
12/05	12/05	Subway 12695	130-88320608 Ne	2420429AK00F96GHK	\$115.46
12/05	12/05	Subway 12695	130-88320608 Ne	2420429AK00J6RL27	\$117.74
12/05	12/05	Subway 12695	130-88320608 Ne	2420429AK00J75TY9	\$126.20
12/05	12/05	Lessonpix Inc	727-4372465 Fl	2427074AKS66F6WM1	\$36.00
12/28	12/28	Endless Summer Dockside F	Orlando Fl	2475542BB4F2MQR2M	\$42.87
12/29	12/29	Oasis Coolers 00901389	Orlando Fl	2443106BQA84NGB4H	\$34.06
12/30	12/30	Cowfish 00104323	Orlando Fl	2443106BDA8N3RKE9	\$72.71
12/30	12/30	Toothsome Choc 00107620	Orlando Fl	2443106BDA8N67JDS	\$141.54
12/30	12/30	Endless Summer Dockside F	Orlando Fl	2475542BD4RDDWLHR	\$71.36
12/30	12/30	Endless Summer Dockside F	Orlando Fl	2475542BD4RDDWT67	\$28.76
12/31	12/31	Sq *4 Rivers Smoke	Orlando Fl	2469216BD2Y0GPEVV	\$68.04
01/01	01/01	Louie's 01200062	Orlando Fl	2443106QJA9PNT7QT	\$92.35
MITCHELL PUB SCHL 2				XXXX XXXX XXXX 0657	Total Activity \$172.92
12/05	12/05	Wm Supercenter #867 Scottsbluff	Ne	2444500ALBLR09P9G	\$59.65
12/07	12/07	Wm Supercenter #867 Scottsbluff	Ne	2444500ANBLPWG75B	\$4.97
12/08	12/08	Wal-Mart #0867 Scottsbluff	Ne	2422638APOGJNX7G	\$108.30

2026 Total Year-To-Date	
Total Fees charged in 2026	\$0.00
Total Interest charged in 2026	\$0.00



Corporate Account Name: MITCHELL PUBLIC SCHOOLS
Account Name: MITCHELL SCHOOLS

Corporate Number: 00005587
Account Ending In: 9900

Summary of Account Activity

Previous Account Balance	\$493.01	Statement Closing Date	01/02/2026
Payments and Credits	\$493.01	Days This Period	31
Purchases and Debits	\$53.88	Credit Limit	\$12,500.00
Cash Advances	\$0.00	Available Credit	\$12,446.00
Fees	\$0.00	Cash Limit	\$0.00
Finance Charges	\$0.00	Available Cash	\$0.00
New Ending Balance	\$53.88		
		Payment Due Date	01/27/2026
Total Amount of Disputes	\$0.00	Payment Amount Due	\$53.88

Questions? View your account information online at www.pinnbank.com or call our Customer Service Center toll free at 1-855-325-0903 or 1-571-526-3513.

Send Billing Inquiries and Correspondence to:
 P.O. Box 2087, Omaha, NE 68103-2087

Mail Payments to: P.O. Box 2711, Omaha, NE 68103-2711

REWARDS SUMMARY REFLECTS POINTS ACTIVITY THROUGH THE END OF THE PREVIOUS MONTH.
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Pinnacle Bank
 5651 S 59th St.
 Lincoln NE 68516-2388



Account Ending In 9900
Payment Due Date 01/27/2026
New Balance \$53.88
Minimum Payment Due \$53.88

Make Check Payable To:

\$

MITCHELL SCHOOLS
 MITCHELL PUBLIC SCHOOLS
 1819 19TH AVE
 MITCHELL NE 69357-1112

00054630
 A202

Pinnacle Bank
 P.O. Box 2711
 Omaha NE 68103-2711

434012412510546900000005388000000053888



Reward Summary	
Beginning Points	
Points Earned	50,413
Points Redeemed	54
Points Expired	0
New Points Balance	0
	50,467
Points Expiring First of Next Month	0

Important Information

THANK YOU FOR CHOOSING PINNACLE BANK FOR YOUR CREDIT CARD NEEDS.

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Transactions

Post Date	Tran Date	Reference Number	Transaction Description	\$Amount
12/13	12/13	7447996AW1XGXX0HD	PAYMENT MAIL THANK YOU LINCOLN NE	\$493.01-
12/19	12/19	2445501B1447XTQKZ	WAL-MART #0867 SCOTTS BLUFF NE	\$53.88
			Total Activity	\$439.13-
			Total Fees This Period	\$0.00
01/02	01/02		Interest Charge on Purchases	\$0.00
01/02	01/02		Interest Charge on Cash Advances	\$0.00
			Total Interest This Period	\$0.00

Finance Charges

Type of Balance	Annual Percentage Rate (APR)	Balance Subject To Interest Rate	Interest Charge
Purchases	12.90%	\$0.00	\$0.00
Cash Advance	12.90%	\$0.00	\$0.00
Balance Transfer	12.90%	\$0.00	\$0.00

2026 Total Year-to-Date

Total fees charged in 2026	\$0.00
Total interest charged in 2026	\$0.00

Account Number	Detail Description	Invoice Number	Check Number	Amount
Checking Account ID 1	Fund Number 01		GENERAL FUND	
AllTeam Sportswear	1510.		53613	1,510.00
01 2190 610 001 2	Schutt YTH Air Helmets, SM			420.00
01 2190 610 001 2	Schutt YTH Air Helmets, MD			420.00
01 2190 610 001 2	Schutt YTH Air Helmets, LG			180.00
01 2190 610 001 2	Schutt F7 Air, White, LG			360.00
01 2190 610 001 2	Schutt YTH Y Flex Should Pad, YL			65.00
01 2190 610 001 2	Schutt YTH Y Flex Should Pad, YXL			65.00
Total AllTeam Sportswear				<u>1,510.00</u>
AMAZON CAPITAL SERVICES	1797-61KP-TGYF		53614	25.59
01 2320 610 000 0	Newsletter Labels			25.59
AMAZON CAPITAL SERVICES	1DR3-VFL6-FFNL		53614	69.98
01 2230 610 000 0	TECH SUPPLIES			69.98
AMAZON CAPITAL SERVICES	1NMX-W9KY-LV9W		53614	236.96
01 2230 610 000 0	TECH SUPPLIES			236.96
AMAZON CAPITAL SERVICES	1P14-K63D-TJT1		53614	46.15
01 2230 610 000 0	TECH SUPPLIES			46.15
AMAZON CAPITAL SERVICES	1RY4-RDRK-JLLR		53614	76.09
01 1200 610 002 1	SPED Supplies			76.09
AMAZON CAPITAL SERVICES	1RYD-V6M4-TJYV		53614	119.96
01 2230 610 000 0	TECH SUPPLIES			119.96
AMAZON CAPITAL SERVICES	1V9J-3PMX-KT97		53614	279.99
01 1200 610 002 1	SPED Supplies			279.99
AMAZON CAPITAL SERVICES	1XXF-37V3-RK3R		53614	102.00
01 2230 610 000 0	TECH SUPPLIES			102.00
Total AMAZON CAPITAL SERVICES				<u>956.72</u>
Benzel Pest Control	201559		53615	181.50
01 2620 431 002 1	December Services			181.50
Total Benzel Pest Control				<u>181.50</u>
CONNECTING POINT	34656		53616	524.00
01 1100 610 001 2	Copy Charges			262.00
01 1100 610 002 1	Copy Charges			262.00
Total CONNECTING POINT				<u>524.00</u>
Crossroads Music LLC	11496		53617	155.40
01 1100 610 001 2	2025-2026 Supplies/Repairs			155.40
Crossroads Music LLC	89928		53617	220.00
01 1100 610 001 2	2025-2026 Supplies/Repairs			220.00
Total Crossroads Music LLC				<u>375.40</u>
CULLIGAN OF SCOTTSBLUFF	Dec. Stmt. 25a		53618	68.50
01 2620 431 001 2	Supplies			68.50
CULLIGAN OF SCOTTSBLUFF	Dec. Stmt. 25b		53618	125.50
01 2620 431 002 1	Supplies			125.50
Total CULLIGAN OF SCOTTSBLUFF				<u>194.00</u>
DAS State Accounting- Central Finance	1505249		53619	317.87
01 2224 382 000 0	DISTANCE EDUCATION AND TELECOMMUNICATION			317.87
Total DAS State Accounting- Central Finance				<u>317.87</u>

Account Number	Detail Description	Invoice Number	Check Number	Amount
DOLLAR GENERAL- REGIONS 410526		1001410850	53620	15.00
01 1100 610 001 2	SUPPLIES			15.00
DOLLAR GENERAL- REGIONS 410526		1001412946	53620	4.00
01 2410 610 001 2	SUPPLIES			4.00
DOLLAR GENERAL- REGIONS 410526		1001414262	53620	6.25
01 2410 610 001 2	SUPPLIES			6.25
Total DOLLAR GENERAL- REGIONS 410526				<u>25.25</u>

Account Number	Detail Description	Invoice Number	Check Number	Amount
EDUCATIONAL SERVICE UNIT #13		123125	53621	94,509.74
01 1200 591 002 1	PURCHASED SERVICES- ESU			237.02
01 1200 591 001 2	PURCHASED SERVICES- ESU			237.02
01 1200 591 002 1	PURCHASED SERVICES- ESU			2,639.50
01 1200 591 001 2	PURCHASED SERVICES- ESU			1,261.10
01 6408 591 002 1	PURCHASED SERVICES- ESU 0-2			1,145.75
01 6408 591 002 2	PURCHASED SERVICES- ESU 3-5			1,121.72
01 1200 591 002 1	PURCHASED SERVICES- ESU			9,570.69
01 1200 591 001 2	PURCHASED SERVICES- ESU			1,000.62
01 6408 591 002 1	PURCHASED SERVICES- ESU 0-2			1,805.98
01 6408 591 002 2	PURCHASED SERVICES- ESU 3-5			2,364.88
01 1200 591 002 1	PURCHASED SERVICES- ESU			3,766.50
01 1200 591 001 2	PURCHASED SERVICES- ESU			162.32
01 6408 591 002 1	PURCHASED SERVICES- ESU 0-2			521.64
01 6408 591 002 2	PURCHASED SERVICES- ESU 3-5			1,383.09
01 1200 591 002 1	PURCHASED SERVICES- ESU			5,274.03
01 1200 591 002 1	PURCHASED SERVICES- ESU			15,900.00
01 1200 591 001 2	PURCHASED SERVICES- ESU			12,200.00
01 1200 591 001 2	PURCHASED SERVICES- ESU			183.60
01 1200 591 001 2	PURCHASED SERVICES- ESU			2,300.00
01 6408 591 002 1	PURCHASED SERVICES- ESU 0-2			1,649.06
01 6408 591 002 2	PURCHASED SERVICES- ESU 3-5			1,704.78
01 2712 519 001 2	STUDENT TRANS. SVCS.			1,912.26
01 1200 591 001 2	PURCHASED SERVICES- ESU			4,403.00
01 1200 591 002 1	PURCHASED SERVICES- ESU			986.85
01 1200 591 001 2	PURCHASED SERVICES- ESU			137.70
01 1200 320 002 1	IN SERVICE			112.70
01 2224 340 000 0	OTHER PROF SERVICES			1,862.33
01 1200 890 001 2	MISCELLANEOUS EXPENSES			40.00
01 1200 890 002 1	MISCELLANEOUS EXPENSES			200.00
01 1100 591 001 2	PURCHASED SERVICES- ESU			750.32
01 1100 591 002 1	PURCHASED SERVICES- ESU			675.28
01 1100 561 001 2	VALTS 1st Qtr 25-26			17,000.00
Total EDUCATIONAL SERVICE UNIT #13				<u>94,509.74</u>

Essential Screens	2025120280	53622	44.50
01 2510 890 000 0	Background Check		44.50
Total Essential Screens			<u>44.50</u>

FLOYD'S TRUCK CENTER	R101042611:01	53623	1,624.02
01 2730 431 000 0	2012 Thomas Repair		1,624.02
Total FLOYD'S TRUCK CENTER			<u>1,624.02</u>

Holiday Inn Express & Suites Lincoln I-80	11981,11984	53624	526.00
01 2190 580 001 2	Math Counts Motel		526.00

Account Number	Detail Description	Invoice Number	Check Number	Amount
Total	Holiday Inn Express & Suites Lincoln I-80			526.00
IDEAL LINEN SUPPLY INC	Dec. Stmt. 25a		53625	588.56
01 2620 610 002 1	SUPPLIES			588.56
IDEAL LINEN SUPPLY INC	Dec. Stmt. 25b		53625	756.96
01 2620 610 001 2	SUPPLIES			756.96
Total	IDEAL LINEN SUPPLY INC			1,345.52
Ideal/Bluffs Facility Solutions	505789		53626	255.00
01 2610 610 002 1	SUPPLIES			255.00
Total	Ideal/Bluffs Facility Solutions			255.00
Independent Plumbing & Heating Inc.	207805		53627	17.00
01 2610 610 001 2	SUPPLIES			17.00
Total	Independent Plumbing & Heating Inc.			17.00
JOSTENS	38144009		53628	19.35
01 2410 610 001 2	Certificates			19.35
JOSTENS	38269528		53628	643.50
01 2410 610 001 2	Covers/Stickers			643.50
Total	JOSTENS			662.85
JW Pepper & Son, Inc.	367902577		53629	244.87
01 1100 610 001 2	2025-2026 Sheet Music			244.87
Total	JW Pepper & Son, Inc.			244.87
KSB School Law	20480		53630	350.00
01 2330 317 000 0	2025 PPACA Training			350.00
Total	KSB School Law			350.00
LEGACY COOPERATIVE	283100022		53631	180.95
01 2730 431 000 0	DEF 55 Gal.			180.95
LEGACY COOPERATIVE	814100268		53631	3,201.05
01 2710 626 000 0	GAS & DIESEL FUEL			3,201.05
Total	LEGACY COOPERATIVE			3,382.00
Matheson Tri-Gas Inc.	32489608		53632	305.28
01 1100 610 001 2	Welding Supplies			305.28
Matheson Tri-Gas Inc.	32557617		53632	69.29
01 1100 610 001 2	Cylinder Rental			69.29
Total	Matheson Tri-Gas Inc.			374.57
MENARDS	36539		53633	46.98
01 2610 610 002 1	SUPPLIES			46.98
MENARDS	36826		53633	6.86
01 2610 610 002 1	SUPPLIES			6.86
MENARDS	36897		53633	27.99
01 2610 610 002 1	SUPPLIES			27.99
MENARDS	37335		53633	4.22
01 2610 610 001 2	SUPPLIES			4.22
MENARDS	37375		53633	109.99
01 2610 610 002 1	SUPPLIES			109.99
MENARDS	38197		53633	23.98

Account Number	Detail Description	Invoice Number	Check Number	Amount
01 2610 610 002 1	SUPPLIES			23.98
Total	MENARDS			220.02
01 2713 519 000 0	Nov. Mileage Reimb.	122826	53634	196.00
Total	Nielsen, Wyatt and Kellie			196.00
01 2330 317 000 0	LEGAL SERVICES	121625	53635	1,065.60
Total	Perry, Guthery, Haase & Gessford, P.C., L.L.O.			1,065.60
01 2211 610 000 0	School Improvement Supplies	123125	53636	53.88
Total	PINNACLE BANK-VISA			53.88
01 1100 610 001 2	2025-2026 Groceries	0382	53637	196.14
01 1100 810 001 2	Assessments Meal	123125	53637	85.00
01 2710 626 000 0	Fuel			26.96
01 1200 610 002 1	SPED LessonPix			22.04
01 1100 610 001 2	2025-2026 Groceries	1505	53637	36.00
Total	PINNACLE BANK-VISA			280.36
				280.36
				561.50
01 2730 431 000 0	2011 Ford Van Repairs	9825	53638	180.00
Total	Platte River Glass			180.00
01 2710 442 000 0	Bus Lease	L2025-172	53639	3,500.00
Total	Prestige Group Inc.			3,500.00
01 2320 610 000 0	SUPPLIES	85149	53640	413.70
01 2320 610 000 0	SUPPLIES	85159	53640	413.70
01 2320 610 000 0	SUPPLIES			437.70
Total	PRINT EXPRESS			437.70
				851.40
01 2410 610 001 2	SUPPLIES	46877484	53641	242.96
01 1100 610 001 2	SUPPLIES			68.97
01 2320 610 000 0	SUPPLIES	46924822	53641	173.99
01 1100 610 001 2	SUPPLIES	46968668	53641	264.93
01 1100 610 001 2	SUPPLIES	46986698	53641	264.93
01 1100 610 001 2	SUPPLIES			306.98
01 1100 610 001 2	SUPPLIES			306.98
01 1100 610 001 2	SUPPLIES			347.98
Total	QUILL CORP.			347.98
				1,162.85
01 2620 431 000 0	Pre-K Card Reader Repair	111774	53642	745.00
Total	Rapid Fire Protection			745.00
				745.00

Account Number	Invoice Number	Check Number	Amount
Retirement Plan Consultants LLC	9320072	53643	400.00
01 2510 351 000 0	Mandated Amendment		400.00
Total Retirement Plan Consultants LLC			400.00
Scottsbluff Screen Printing	3046422	53644	1,782.00
01 2510 610 000 0	See Quote 6118 for Staff Shirts		1,782.00
Total Scottsbluff Screen Printing			1,782.00
SparqData Solutions	S-4193	53645	2,700.00
01 2310 810 000 0	Sparq Meeting Subscription		2,700.00
Total SparqData Solutions			2,700.00
Voyager Sopris Learning	8813946	53646	369.60
01 1100 610 002 1	NWF Prog. Monitor		56.00
01 1100 610 002 1	1st ORF Monitor		28.00
01 1100 610 002 1	2nd ORF Monitor		42.00
01 1100 610 002 1	4th ORF Monitor		42.00
01 1100 610 002 1	4th MAZE Monitor		42.00
01 1100 610 002 1	5th ORF Monitor		42.00
01 1100 610 002 1	6th ORF Monitor		28.00
01 1100 610 002 1	6th MAZE Monitor		56.00
01 1100 610 002 1	Shipping		33.60
Total Voyager Sopris Learning			369.60
Weiss, Jeff	726146	53647	325.90
01 2730 431 000 0	2016 Expedition Repairs		325.90
Total Weiss, Jeff			325.90
Western Trails Health and Wellness, LLC	120125	53648	1,333.33
01 2190 810 001 2	Fall Sports Training		1,333.33
Total Western Trails Health and Wellness, LLC			1,333.33
Whiting Signs	122225	53649	2,755.00
01 2190 610 001 2	Deposit for Home Stands Wrap		2,755.00
Total Whiting Signs			2,755.00
WPCI	73219-IN	53650	353.30
01 2190 810 001 2	December Student Testing		353.30
Total WPCI			353.30
Fund Number 01			125,976.19
Checking Account ID 1			125,976.19
Checking Account ID 8	Fund Number 08	SPEC. BUILDING FUND	
Misty's Concrete Flooring Solutions	2784	1888	7,222.00
08 4700 720 001 2	Locker Room Floors		7,222.00
Total Misty's Concrete Flooring Solutions			7,222.00
Fund Number 08			7,222.00

Mitchell Public Schools
01/09/2026 10:17 AM
Vendor Name

Board Report - Detail after checks are printed
Unposted; Batch Description January 2026 Bills Payable-0001

Page: 6
User ID: KLM

Account Number
Checking Account ID 8

Invoice Number	Check Number	Amount
Detail Description		<hr/> 7,222.00

Expenditure Summary

Regular; Processing Month 12/2025

Fund Number	Expenditure	Budget	Month to Date	Year to Date	Balance	% Used
9	Expenditure					
01	GENERAL FUND	12,453,072.00	860,926.99	3,357,536.44	9,095,535.56	29.94
02	DEPRECIATION FUND	697,162.00	0.00	44,410.00	652,752.00	7.16
03	EMPLOYEE BENEFITS FUND	117,241.00	7,163.38	35,693.26	81,547.74	30.44
05	ACTIVITY FUND	864,373.00	24,023.98	147,496.41	716,876.59	19.57
06	FOOD SERVICE	419,186.00	35,540.20	147,153.28	272,032.72	35.10
08	SPEC. BUILDING FUND	1,361,959.00	0.00	19,181.23	1,342,777.77	2.27
09	QP BUILDING	0.00	0.00	0.00	0.00	0.00
9	Expenditure	<u>15,912,993.00</u>	<u>927,654.55</u>	<u>3,751,470.62</u>	<u>12,161,522.38</u>	<u>26.15</u>

GF LY: 30.26%

Cash Flow Report

Regular; Processing Month 12/2025

Fund Number		Beginning Cash	Revenues	Expenses	Payables Change	Ending Cash
01	GENERAL FUND	3,121,622.88	1,233,087.89	(860,926.99)	0.00	3,493,783.78
02	DEPRECIATION FUND	538,483.38	672.67	0.00	0.00	539,156.05
03	EMPLOYEE BENEFITS FUND	25,410.20	5,743.35	(7,163.38)	0.00	23,990.17
05	ACTIVITY FUND	481,752.23	22,833.21	(24,023.98)	0.00	480,561.46
06	FOOD SERVICE	86,721.99	53,945.61	(35,540.20)	0.00	105,127.40
08	SPEC. BUILDING FUND	1,100,308.46	3,798.08	0.00	0.00	1,104,106.54
Grand Total:		<u>5,354,299.14</u>	<u>1,320,080.81</u>	<u>(927,654.55)</u>	<u>0.00</u>	<u>5,746,725.40</u>

CONTRACT OF EMPLOYMENT WITH SUPERINTENDENT

THIS CONTRACT is made by and between the Board of Education of the **Scotts Bluff County School District 79-0031, a/k/a Mitchell Public Schools**, hereinafter referred to as “the Board,” and **Katherine Urbanek**, hereinafter referred to as “the Superintendent.”

WITNESSETH: That in accordance with action taken by the Board as recorded in the minutes of the Board meeting held on the 12th day of January 2026, the Board hereby agrees to employ the Superintendent, and the Superintendent hereby agrees to accept such employment, subject to the following terms and conditions:

1. Term of Contract. This Contract is for a term of two (2) years beginning on the 1st day of July, 2026 and expiring on the 30th day of June, 2028. A “contract year” for purposes of this Contract shall be from July 1 to June 30. Extensions (“roll-overs”) may occur as follows:

- A. Superintendent’s Notice of Intent to Extend. In the Initial Term, the Superintendent shall, between December 1, 2025 and December 31, 2025, give the President of the Board a “Superintendent’s Notice of Intent to Extend,” which is a written notice that the Superintendent intends to extend the Contract for a period of one (1) year. In an Extended Term, the Superintendent’s Notice of Intent to Extend shall be given between December 1 and December 31 each year. In the event a Superintendent’s Notice of Intent to Extend is not given within the specified time, the Contract shall not be extended.
- B. Board Action on Notice of Intent to Extend. In the event the Board has received a Superintendent’s Notice of Intent to Extend, the Board shall, in the Initial Term, have until on or before February 8, 2026 to give the Superintendent a “Notice of Intent to Not Extend,” which is a written notice that the Board does not want to extend the Contract. The Board shall have until on or before February 16th in an Extended Term to give a Notice of Intent to Not Extend. In the event the Board does not give a Notice of Intent to Not Extend, or of a notice of possible non-renewal or cancellation, the Contract shall be extended for an additional term of one (1) contract year.
- C. Notice of Non-Renewal. The failure to extend does not automatically effect a non-renewal of the Contract. The deadline to give a notice of non-renewal is, by law, April 15th.

2. Salary. The annual salary for the 2026-2027 contract year shall be: One Hundred sixty thousand dollars (\$162, 400.00). The annual salary for the second and any subsequent year of this contract will be set by the Board in or prior to the month of January preceding the second and any subsequent contract year. The annual salary shall not be less than the salary for the prior contract year in the absence of mutual agreement between the Board and the Superintendent. Said annual salary shall be paid in equal installments in accordance with the policy of the Board governing payment of certificated employees of the District.

In the event that the Superintendent is elected to any other office or offices of the Board of Education or in connection with the District, the Superintendent shall perform the duties of such other office or offices without remuneration other than that as provided in this Contract.

The District, acting by and through its Board of Education, reserves the right to adjust the annual salary during the term of this Contract, said salary adjustment, however, not to reduce the annual salary to any lesser amount than that as above stated. Any adjustment in salary made during the term of this Contract shall be in the form of an amendment and shall become a part of this Contract; provided, however, that in making any such salary adjustment, it shall not be considered that the District has entered into a new Contract, nor shall the termination date of this Contract be thereby extended unless the Board of Education, by specific action, shall expressly extend such termination date. In no event shall any such extension, together with the unexpired term of this Contract or any prior extension, be for a period in excess of three (3) years.

This Contract shall conform to the regulations governing deductions with reference to Withholding Tax, Social Security and School Employees' Retirement Act. Other deductions may be withheld as agreed to by the parties to this contract.

3. Benefits. As further consideration for the services to be performed by the Superintendent, it is agreed as follows:

- A. Leave Benefits. Paid leave is available to the Superintendent when the following specific conditions are met: (1) the Superintendent is currently employed by the District and (2) the paid leave day is taken on a day Superintendent would otherwise be expected to be at work.
1. Vacation: SUPERINTENDENT shall have regular school holidays (including summer federal holidays of Memorial Day and 4th of July) and in addition shall have twenty (20) working days of paid vacation leave for each twelve month period of employment. The parties agree that paid vacation leave shall not accrue. The parties recognize that vacation is an important aspect of employment and employees are encouraged to utilize vacation time. Therefore, unused vacation shall not be compensated. Only such vacation that is used shall qualify as paid vacation.
 2. Carry-over and Accumulation of Vacation Days. Vacation is to be used during each contract year. Vacation days are to be used in the contract year in which it becomes available. There is no carry-over or accumulation of unused vacation leave from one contract year to another contract year. Any unused vacation days remaining from a prior contract year shall be subtracted from the number of vacation days the Superintendent has for the following contract year, such that the total vacation days at the beginning of each contract year be twenty (20) days. Upon ending employment, unused vacation days will not be paid except to the extent required by law. If payable, unused vacation will be paid at the effective daily rate of pay at the time each unused vacation day first became available. There shall be no pay for unused vacation days in the event the Board determines that the Superintendent has engaged in misconduct which provides just cause for termination or cancellation.
 3. Sick Leave. The Superintendent shall be allowed ten (10) working days of sick leave each contract year.
 4. Carry-over and Accumulation of Sick Days. Unused sick leave may be carried over from one contract year to the next succeeding contract year to

a maximum of sixty (60) sick leave days. Once the maximum is accumulated, no further sick leave days will be available or granted for the ensuing contract year or years until the accumulated number of days is less than 60, and then only to the extent necessary to restore the total number of available sick leave days to the maximum of 60 days.

5. Holidays. The following days shall be holiday days and not working days: Easter Break, Memorial Day, July 4th, Labor Day, Thanksgiving Break, and the Winter Holiday Break.
6. Log. The Superintendent shall maintain a current log of used vacation and sick leave days with the Superintendent's secretary. The Superintendent will notify the Board President when vacation days are used.

- B. Meetings and Dues. The Superintendent shall attend appropriate professional meetings at the local, state and national levels, provided that such attendance does not interfere with the proper performance of the Superintendent's duties under this Contract. The expenses of attendance at other professional meetings, when attendance has been authorized by the Board of Education, shall be paid by the District consistent with Board policies. The District shall pay for the Superintendent's attendance at three (3) state administrator's conferences. The School District shall pay the annual membership dues of the Superintendent in the Mitchell Chamber of Commerce, a Mitchell service club (of the Superintendent's choice), the Nebraska Council of School Administrators, and American Association of School Administrators.

The Superintendent shall be a member and attend appropriate professional meetings of appropriate educational organizations at the local and state level. Approved organizations are: the Nebraska Council of School Administrators, the Greater Nebraska Superintendents, and the Association for Supervision and Curriculum Development. Others may be approved by the Board upon the Superintendent's request. The dues for such membership and the reasonable and necessary expenses of such meetings shall be reimbursed by the District.

- C. Transportation Expenses. The School District will pay the Superintendent a net mileage at the current federal rate to reimburse the Superintendent for the use of the Superintendent's personal vehicle in the performance of the Superintendent's official duties.

- D. Cell Phone Stipend. The School District will provide the Superintendent with a cell phone for use in the performance of the Superintendent's official duties.

- E. Indemnification. The District shall, to the extent permitted by law, defend, hold harmless, and indemnify the Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against the Superintendent in the Superintendent's individual capacity or the Superintendent's official capacity as an agent or employee of the District, provided that the incident arose while the Superintendent was acting (or, in good faith, reasonably believed that the Superintendent was acting) within the scope of the Superintendent's employment with the District and the District is not in an adverse position in the legal

proceedings. This provision shall not apply to criminal proceedings against the Superintendent and shall not obligate the District beyond any applicable insurance coverage the District has available.

- F. Other Fringe Benefits. The Superintendent shall receive such fringe benefits related to insurance (health, dental, life and disability) and 403(b) participation as are provided to certificated administrators of the School District, provided the Superintendent meets the conditions and eligibility requirements for such benefits.

4. Duties. The Superintendent is employed as the Superintendent for the District. The Superintendent shall perform the duties of such position as are regularly and customarily expected for such positions and such duties and responsibilities as are set forth in Board Policy or Regulation for such positions. It is further agreed and specifically acknowledged that the duties of the Superintendent as set forth herein and in the Board of Education Policy Manual may be further defined by the parties and any such changes shall be incorporated into this contract by a written addendum as provided in paragraph 10 of this contract. The Superintendent shall be subject to such other duties as the Board may assign from time to time. The Superintendent agrees to devote full time to the assigned duties, provided that with the advance agreement of the Board of Education, the Superintendent may undertake consultative work, speaking engagements, writing, lecturing or other professional duties.

- ❖ In performing the assigned duties, the Superintendent shall be governed by the policies, regulations and directions of the Board of Education. The Superintendent shall in all respects to diligently and faithfully perform the assigned duties to the best of the Superintendent's professional ability. Regular dependable attendance at meetings of the Board and committees of the Board and other assigned duties is an essential function of the Superintendent's position.
- ❖ **Board-Superintendent Relationship.** The Board shall have primary responsibility for formulating and adopting Board policy. The Superintendent shall be the chief administrative officer for the District, and shall have primary responsibility for implementation of Board policy. The Superintendent shall be responsible for development of policies for adoption by the Board and for development of regulations and rules consistent with Board policy. In the absence of Board policy on matters which require prompt action, the Superintendent shall have the authority to act using the Superintendent's professional judgment and consistent with legal requirements; provided that the Superintendent shall report the nature of the matter and the action taken to the Board no later than the next regularly scheduled Board meeting. The parties agree, individually and collectively, to promptly refer all criticism, complaints and suggestions called to its attention to the Superintendent for action, study or recommendation, as appropriate.

5. Evaluation of the Superintendent. The Superintendent shall be evaluated twice during the first contract year and once during each subsequent contract year, unless the Board deems additional evaluations appropriate. The Superintendent shall receive a copy of the evaluation and shall have the right to submit a response to the evaluation, which response shall be placed in the Superintendent's personnel file. The Superintendent shall notify the President of the Board to remind the Board of the need to evaluate.

6. Contract Termination. In the event the Superintendent violates any of the provisions of this Contract or performs any act or does anything which is materially harmful to the District, or which substantially inhibits the Superintendent's ability to discharge the duties as set forth herein, including, but not limited to (1) becoming legally disqualified to perform as a superintendent or elementary principal in the State of Nebraska; (2) participation in any fraud; (3) causing any intentional damage to school property; (4) engaging in any unlawful act; (5) any representations in this Contract being determined to be false or incorrect; (6) failure to return a Renewal Agreement by the required date, provided that such date not be prior to March 15 of the final year of the Contract or any extension of the Contract term; and (7) just cause, including: (a) incompetency, which includes, but is not limited to, demonstrated deficiencies or shortcomings in knowledge of subject matter or teaching or administrative skills; (b) neglect of duty; (c) unprofessional conduct; (d) insubordination; (e) immorality; (f) physical or mental incapacity; (g) failure to give evidence of professional growth as required by law; or (h) other conduct which interferes substantially with the continued performance of duties; then the Superintendent may be discharged in accordance with applicable law. Suspension or other disciplinary action may be enforced in accordance with applicable law. Upon lawful termination of this Contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the twelve months in the annual salary period in which termination occurs. Any portion of the salary paid, but not earned, prior to the date of termination of this Contract, and any sums owing to the District by the Superintendent, shall be set off from sums due to the Superintendent and, if the sums owing to the District are in excess of the sums due the Superintendent, the amount owing shall be immediately refunded by the Superintendent.

The Board of Education may require a certificate of health and physical fitness of Superintendent in accordance with applicable law at any time while this Contract is in force. Should the Superintendent be unable to perform the Superintendent's duties by reason of mental or physical capacity or any reason beyond the Superintendent's control, and said disability exists for a period exceeding the Superintendent's sick leave allowance, the Board of Education may, in its discretion, make a proportionate reduction from the salary and benefits, and if such disability continues or is permanent, or of such nature as to make the Superintendent unable to perform essential functions of the positions for which the Superintendent is employed, the Board of Education may, at its option, cancel or terminate this agreement whereupon the respective duties, rights and obligations hereof shall terminate.

8. Physical Examination. The Superintendent may, upon request, have a comprehensive physical examination performed by a licensed physician once each year during the term of this Contract. A written report by the physician performing each such examination certifying to the physical competency of the Superintendent shall be filed with the President of the Board and treated as confidential information by the Board. The cost of such physical examinations and physician's reports shall be paid by the District. The Board of Education may require a certificate of health and physical fitness of the Superintendent in accordance with applicable law at any time while this Contract is in force.

9. Representations and Legal Requirements. The Superintendent affirms that: (1) the Superintendent holds or will hold a valid and appropriate certificate to act as a certificated employee in the State of Nebraska to perform the assigned duties throughout the term of this

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718.00 - FISCAL MANAGEMENT INTERNAL CONTROLS

The District will develop the necessary procedures to comply with the following fiscal management internal controls relating to oversight of all federal and state grant programs.

Equipment Management Requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until the District disposes of that equipment, to meet the following requirements of 2 CFR 200.313 and 2 CFR 200.33:

1. Maintain property records procedure and policies (include description, serial number or other identification number, source of funding, acquisition date, etc.);
2. Develop and maintain a physical inventory procedure to occur a minimum of every 2 years;
3. A Control System procedure to ensure adequate safeguards are in place;
4. Develop and implement adequate maintenance procedures for such equipment;
5. Develop and implement sales procedures for such equipment; and
6. Develop and implement disposition procedures for such equipment.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified below from 2 CFR 200.320;

1. A procedure for micro-purchases (Under 15,000);
2. A procedure for small purchases (10,000 to 350,000);
3. A procedure for sealed bids (using Lowest Bidder for over 350,000);
4. A procedure for competitive proposals (including showing why not sealed bids were not used for over 350,000); and
5. A procedure for noncompetitive bids (when sole sourced, must prove only source).

Record Retention: Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub-recipient in accordance with 2 CFR 200.333. Other records will be retained for a period of time as required by law.

Suspension and Debarment: The District may not subcontract with or award subgrants in any Federal assistance program to any person or company who is debarred or suspended and is required to check for excluded parties at the System for Award Management, SAM (formerly the Excluded Parties List System, EPLS) website before any procurement transaction in accordance with 2 CFR 200.213 and Policy 706.07 Suspension and Debarment.

Financial Management: The District must develop and maintain financial management systems to account for federal funds, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Such records must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award in accordance with 2 CFR 200.302. See also §200.450 Lobbying.

The financial management system of each non-Federal entity must provide for the following;

1. A procedure for identification of all Federal awards received and expended and the Federal programs under which they were received;
2. A procedure for accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with reporting requirements
3. A procedure to maintain records that identify adequately the source and application of funds for federally funded activities.
4. A procedure for maintaining effective control over, and accountability for, all funds, property, and other assets.
5. A procedure for comparing District expenditures with budget amounts for each federal award.
6. A procedure to ensure payments of federal funds are made in accordance with 2 CFR 200.305.
7. A procedure for determining the allowability of costs in accordance with 2 CFR 200.305 Subpart E-Cost Principals and the term and conditions of the Federal award.

Program Income: The District will follow the guidance of the Federal awarding agency in how it uses, applies and accounts for all income received under those programs as listed below in accordance with 2 CFR 200.307;

1. Deduction. Ordinarily program income must be deducted from total allowable costs to determine the net allowable costs
2. Addition. With prior approval of the Federal awarding agency program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must be used for the purposes and under the conditions of the Federal award.
3. Cost sharing or matching. With prior approval of the Federal awarding agency, program income may be used to meet the cost sharing or matching requirement of the Federal award. The amount of the Federal award remains the same.

Cost Sharing or Matching: For all Federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the District's cost sharing or matching when such contributions meet all of the following criteria in accordance with 2 CFR 200.306 and a procedure must ensure these criteria are covered:

- (1) Are verifiable from the District's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under 2 CFR 200.305 Subpart E—Cost Principles;
- (5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- (6) Are provided for in the approved budget when required by the Federal awarding agency; and
- (7) Conform to other provisions of the law, as applicable in the terms and conditions of the federal award.

Unexpected or Extraordinary Circumstances: For all Federal awards, If the District does not currently have in place a policy that addresses extraordinary circumstances such as those caused by COVID-19, the District may later amend or create a policy in order to put emergency contingencies in place for Federal and non-Federal similarly situated employees in accordance with 2 CFR 200 et seq. If the conditions exist for charges to be made to the Federal grant, charges may also be made to any non-Federal sources that are used by the District in order to meet a matching requirement. The District may develop a procedure to ensure that federal expenditures during the unexpected or extraordinary circumstance are allowable.

Compensation for personal services:

(a) General. Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages, salaries, and fringe benefits in accordance with 2 CFR 200.430 and .431. Costs of compensation are allowable to the extent that they satisfy the following requirements;

1. Is reasonable for the services rendered and conforms to the established written policy and procedures of the District consistently applied to both Federal and non-Federal activities;

Compensation and fringe benefits: (a) Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits in accordance with 2 CFR 200.431 include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, District employee agreement, or an established policy of the District.

(b) Leave. The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

1. They are provided under established written leave policies;

Standards for Documentation of Personnel Expenses: (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed in accordance with 2 CFR 200.430. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the District;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;

(iv) Encompass both federally assisted and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written policy;

(v) Comply with the established accounting policies and practices of the District; and

(vi) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(vii) Budget estimates do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:

(A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;

(B) Significant changes in the corresponding work activity (as defined by the District's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload

categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

(C) The District's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

(2) In accordance with Department of Labor regulations implementing the Fair Labor Standards Act (FLSA) (29 CFR part 516), charges for the salaries and wages of nonexempt employees, in addition to the supporting documentation described in this section, must also be supported by records indicating the total number of hours worked each day.

Approved _____ Reviewed _____ Revised _____