

Board of Education Regular Meeting
June 14, 2026 at 4:00 PM
at
Thedford High School Attendance Center
304 Maple Street
Thedford, NE 69166

MISSION STATEMENT

**THE THEDFORD PUBLIC SCHOOLS WILL PREPARE STUDENTS FOR THE
CHALLENGES OF LIFE WITH AN ENVIRONMENT WHICH FOSTERS POSITIVE
EDUCATION GROWTH**

- 1) **Call Meeting to Order**
- 2) **Pledge of Allegiance**
- 3) **Welcome**
 - 3)a. Notification of the Open Meetings Act – adhered to and posted.
 - 3)b. Per Policy 2008
 - 3)c. Roll Call
- 4) **Excuse absent BOE members**
- 5) **Approval of Agenda**
- 6) **Approve Board Minutes**
- 7) **Approval of Bills**
- 8) **Presentations to the Board**
 - 8)a. Community Presentations
 - 8)b. Staff Report
 - 8)c. Principal Report
 - 8)d. Superintendent Report
 - 8)e. Board Report
- 9) **Public Comment – Any visitor wishing to address the board are invited to do so at this time.**
- 10) **Discussion Items**
- 11) **Old Business**
- 12) **New Business**
 - 12)a. Discuss, consider, and take all necessary action to verify individuals for bank accounts.
 - 12)b. Discuss, consider, and take all necessary action policy updates.
 - 12)c. Discuss, consider, and take all necessary action on audit services.
- 13) **Adjourn**
- 14) **Next Regular Meeting will be July 13, 2026 at 7:00 pm**
 - 14)a. Bill Reader for next month - Spencer

*The sequence of the agenda is provided as a
courtesy.

The Board reserves the right to consider each item in any sequence.

*Occasionally at meetings the Board will recess to closed session. Reasons necessary for a closed session include: Protection of the public interest; or the Prevention of needless injury to a reputation.

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WITH AN ENVIRONMENT WHICH FOSTERS POSITIVE EDUCATIONAL GROWTH**

1) Call Meeting to Order

2) Pledge of Allegiance

3) Welcome

- a) Notification of the Open Meetings Act – adhered to and posted.
- b) Per Policy 2008
- c) Roll Call

4) Excuse absent BOE members

Move to excuse absent board member(s).

5) Approval of Agenda

Move to approve Agenda.

6) Approve Board Minutes - Minutes from the May 17th Special Meeting and May 18th Regular Meeting are in your packets.

- Move to approve the Minutes from the May 17th Special Meeting and May 18th Regular Meeting as presented.

7) Approval of Bills - (Angie and Colton will lead this section).

- a) Move to approve general expenditures of ____\$239,430.05____.
- b) Move to pay hot lunch expenditures of ____\$6,325.50____ and to transfer \$2,500 from general fund to hot lunch checking.
- c) Move to pay QCUP expenditure of ____\$18,921.74____ and to transfer the same amount from QCUP savings to QCUP checking.
- d) Move to approve student finance invoices paid in May 2026 in the amount of \$8,448.03
- e) Move to approve QCUP payment to BOK Financial in May 2026 and the transfer made from QCUP savings to QCUP checking in the amount of \$41,575.00.
- f) Move to approve the transfer paying off the line of credit in May 2026 in the amount of \$215,000.00,

8) Presentations to the Board

- a) Community Presentations
- b) Staff Report

- c) Principal Report
- d) Superintendent/Principal Report
- e) Board Report

9) Public Comment

10) Discussion Items

11) Old Business

12) New Business

- a) Discuss, consider, and take all necessary action to verify individuals for back accounts.
 - This is to approve to have me removed from the bank accounts and add Jeff effective July 1st.
 - *Recommended Motion:* Move to verify the removal Blake Dahlberg and addition of Jeff Anderson, Superintendent to school financial accounts effective July 1, 2026.
- b) Discuss, consider, and take all necessary action on policy updates.
 - Policy updates were given through KSB. There is a document in the packets that explains the changes and new policies. These changes are required due mostly to legislative action.
 - *Recommended Motion:* Move to approve the updated and new school policies as presented.
- c) Discuss, consider, and take all necessary action on audit services.
 - We received a management letter from Milissa Kramer, who used to work for Mitchell Inman (previously Neidhardt). She is very familiar with Angie, our school, and our history. We have not yet received a letter from Mitchell Inman for next year. If we do, I will add it to your packets and we can look over the options, but I believe that going with Milissa would be a great idea. Her quote is cheaper for next year than we paid this year for audit services (not by much but still cheaper) and she is very familiar with our school.
 - *Recommended Motion #1:* Move to approve the management letter from MJK, CPA P.C. for the 2025-2026 audit as presented.

13) Adjourn

14) Next Regular Meeting will be July 13th at 7:00 PM

- a) Bill Reader for next month – Spencer

*The sequence of the agenda is provided as a courtesy.

The Board reserves the right to consider each item in any sequence.

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Protection of the public interest; or the Prevention of needless injury to a reputation.

May 17, 2026

A special meeting of the Thedford Public School Board of Education was called to order by President Werner at 3:00 p.m. at Thedford High School. Members present: Alison Werner, Colton Schroeder, BJ Thomas, Spencer Burk, Dan DeNaeyer and Dixie Hoffman. Also present: Superintendent-elect Dr. Jeff Anderson, Principal Kuntz and Mrs. Marcia Herring of the Nebraska School Board Association.

A discussion was held regarding the New Superintendent – Board of Education transition process. Marcia Herring of NASB presented information on the roles and responsibilities of the school board, including the use and purpose of board committees, the importance of policy development and implementation, and building a positive working relationship with the superintendent. She also provided insight into following a yearly board calendar and designing more effective agendas. The board also discussed possible goals of focus for Dr. Anderson.

The second topic of discussion covered the 2026-2031 Strategic Plan Framework. Thedford Schools and NASB obtained a grant to cover much of the cost of developing the strategic plan. Data collected by the Strategic Overview Committee (SOC) through meetings and surveys has created district targets. The areas of focus will be Academic Learning and Success, Personnel Effectiveness, Use of District Resources, and Board Governance. Mrs. Herring suggested the board find various ways to share current and future progress on the plan.

President Werner adjourned the meeting at 5:10 p.m.

The next regular board meeting will be held on Monday, May 18th, 2026 at Thedford High School at 6:30 p.m.

MAY 18, 2026

The regular meeting of the Thedford Public School Board of Education was called to order by President Werner at 6:30 p.m. at Thedford High School. Members present: Alison Werner, Colton Schroeder, BJ Thomas, Spencer Burk and Dan DeNaeyer. Also present: Superintendent Dahlberg, recording secretary Angie Pettit, Principal Kuntz; teacher representatives Justina Bencoter and Bec Ray; tech coordinator Aidan Bryant; and visitors. Board member Dixie Hoffman arrived at 6:43 p.m.

DeNaeyer moved, Thomas seconded to approve the agenda. Motion carried 5-0.

Burk moved, Thomas seconded to approve the minutes of the April 13th regular meeting. Motion passed 5-0.

Burk moved, DeNaeyer seconded to approve general expenditures totaling \$248,739.83. Motion carried with a 5-0 vote.

DeNaeyer moved, Burk seconded to pay hot lunch expenditures of \$14,228.77. Motion passed with a 5-0 vote.

Thomas moved, DeNaeyer seconded to approve all student finance invoices paid in the month of April for \$7,572.61. Motion passed 5-0.

DeNaeyer moved, Burk seconded to excuse absent board member Dixie Hoffman. Motion passed with a 5-0 vote.

There were no community reports.

Justina Bencoter reported that she and the grade school teachers are feeling stressed about coming back next school year with less prep days at the start of the year.

Principal Kuntz gave a Principal report. He reported on spring athlete successes, DIBELS testing, the new teachers coming in this fall, and summer maintenance plans.

Superintendent Dahlberg gave an administrative report. He reported on REAP money we need to spend before the fall, camera updates and an overview of Co-op account procedures.

President Werner reported on the board workshop held the day prior. Marcia Herring from NASB helped with the Strategic plan and next steps including superintendent transition.

There was no public comment.

There were no items for discussion.

There was no old business.

President Werner presented a two-year contract for Adam Kuntz, Pre-K Principal with a 2026-2027 wage of \$86,100 which is equal to the wage increase percentage of the teachers. Wage for 2027-2028 will be negotiated later. Hoffman moved, Burk seconded to approve the contract extension for Adam Kuntz, PK-12 Principal, as presented. Motion carried with a 6-0 vote.

President Werner presented a paraprofessional position for board approval. Discussion followed. Schroeder moved, DeNaeyer seconded to approve the addition of a Paraprofessional Position for the 2026-2027 school year as presented. Motion passed 6-0.

President Werner presented a Facility Use Policy and Agreement for the weight room for board discussion/action. Bec Ray and Aidan Bryant have been working on a potential plan for this. Discussion followed. The new door will be installed soon and those who want to utilize the weight room will need to come in and exchange their physical key for a keycard to be able to continue using the weight room. Burk moved, Hoffman seconded to approve Option 1 charges of Single person - \$20/month or \$200/year; Family (household members only) - \$40/month or \$400/year. Motion passed 6-0.

President Werner expressed her appreciation to Superintendent Dahlberg for his years of service and what he has provided and accomplished for the Thedford Public Schools staff, students and community.

President Werner adjourned the meeting at 7:21 p.m.

The next regular board meeting will be held on Monday, June 15th, 2026 at Thedford High School at 7:00 p.m. Please note the change in meeting time for the months of June, July and August.

Vendor Name

<u>Description</u>	<u>Amount</u>		
Checking		1GENERAL	
Checking		1GENE	Fund: 01 GENERAL FUND
ACCO BRANDS USA LLC			
PAGE PROTECTORS - HS	34.35		
		Vendor Total:	34.35
ADJEI, JEMIMA			
2026 BOARD PORTION DEDUCTIBLE - JEMIMA	525.00		
2026 BOARD PORTION DEDUCTIBLE - KOFI	525.00		
		Vendor Total:	1,050.00
AL'S LOCK AND SAFE			
TEN INSIDE & 10 OUTSIDE MASTER KEYS	122.30		
		Vendor Total:	122.30
AMAZON CAPITAL SERVICES			
CAST IRON DOOR STOPS - TWO	45.98		
5TH/6TH GRADE TEACHING SUPPLIES	82.41		
SHOP/AG CLASSROOM SUPPLIES	446.21		
		Vendor Total:	574.60
ASPI SOLUTIONS, INC			
THS PORTION OF BOUND	750.00		
		Vendor Total:	750.00
BENSCOTER, JUSTINA			
REIMBURSEMENT - TPT FARM CLASSROOM DECOR	32.00		
		Vendor Total:	32.00
BLICK ART MATERIALS			
GLUE ART DOTS	20.60		
		Vendor Total:	20.60
BRYANT, JOHN			
STREAMING BOX LABOR 19.5 HRS @ \$30	585.00		
		Vendor Total:	585.00
CONSOLIDATED TELEPHONE CO.			
HS TELEPHONE CHARGES	203.21		
GS TELEPHONE CHARGES	46.49		
GS FAX LINE CHARGES	46.99		
		Vendor Total:	296.69
CREATIVE PRINTERS			
NOTICES & PROCEEDINGS	199.67		
		Vendor Total:	199.67

Vendor Name

<u>Description</u>	<u>Amount</u>		
CUSTER PUBLIC POWER DISTRICT			
APRIL/MAY 2026 ELECTRICITY - HS	2,919.30		
APRIL/MAY 2026 ELECTRICITY - GS	484.21		
		Vendor Total:	3,403.51
DAILEY, MATTHEW			
FUEL TO STATE TRACK MEET	84.18		
		Vendor Total:	84.18
EAKES OFFICE SOLUTIONS			
PAPER TOWELS	149.82		
CLEANING PRODUCTS, SCRUBBING PADS	138.76		
HS COPIES	437.09		
FLOOR SCRUBBING PADS	30.65		
		Vendor Total:	756.32
ESU #16			
HS SPEECH PATH & AUDIOLOGY SVCS-SPED SA	1,669.97		
GS SPEECH PATH & AUDIOLOGY SVCS-SPED SA	5,786.99		
HS ESU SUPPORT SERVICES OTHER	0.00		
GS ESU SUPPORT SERVICES OTHER	0.00		
HS PSYCHOLOGICAL SVCS - SPED SCHOOL AGE	2,841.35		
GS PSYCHOLOGICAL SVCS - SPED SCHOOL AGE	3,913.78		
HS PSYCHOLOGICAL SERVICES -NON SPED 9/10	154.45		
GS PSYCHOLOGICAL SERVICES-NON SPED 9/10	463.35		
HS OCCUPATIONAL THERAPY SERVICES-SPED SA	0.00		
GS OCCUPATIONAL THERAPY SERVICES-SPED SA	359.16		
HS PHYSICAL THERAPY - SPED SCHOOL AGE	0.00		
GS PHYSICAL THERAPY - SPED SCHOOL AGE	0.00		
GS PROGRAM SUPERVISION & NON REIMB COSTS	1,315.91		
HS PROGRAM SUPERVISION & NON REIMB COSTS	825.37		
		Vendor Total:	17,330.33
EWOLDTS			
GS CLEANING SUPPLIES	7.29		
KINDERGARTEN GRADUATION PUNCH	23.35		
MARKETING CLASS SUPPLIES RETURN	(5.47)		
KINDERGARTEN GRADUATION PUNCH	(1.89)		

Vendor Name

Description

Amount

RETURN

Vendor Total: 23.28

FOLLETT SCHOOL SOLUTIONS, INC.

GS A/R READING PROGRAM 199.00
SOFTWARE

Vendor Total: 199.00

HALO BRANDED SOLUTIONS, INC.

PRE-SCHOOL SUPPLIES 155.85

Vendor Total: 155.85

HOMETOWN LEASING

COPIER LEASE PAYMENT 760.36
COPIER LEASE PAYMENT 760.36

Vendor Total: 1,520.72

IDEAL LINEN SUPPLY

GS TOWELS AND MATS 39.33
HS MOPS 139.06

Vendor Total: 178.39

KSB SCHOOL LAW

LEGAL SERVICES AND FEES 118.50
ANNUAL POLICY UPDATE FEE 1,500.00

Vendor Total: 1,618.50

LICKING, MELISSA

2026 BOARD PORTION DEDUCTIBLE 525.00
- JULIE

Vendor Total: 525.00

M.A.R.C.

FULL COURT FINISH, VEG KILL, TRU BOND, ETC 3,231.25
RETURN GYM COND (1,698.25)
FULL COURT FINISH 807.31
THERMAL LOCK 562.02

Vendor Total: 2,902.33

MCI

HS TELEPHONE CHARGES 71.39
GS TELEPHONE CHARGES 39.49

Vendor Total: 110.88

Menards

DETHATCHER AND GRASS SEED 705.90

Vendor Total: 705.90

NORTHWEST EVALUATION
ASSOCIATION

Vendor Name

<u>Description</u>	<u>Amount</u>		
MAP TESTING FEES, 7-12 AND SCIENCE	385.00		
MAP TESTING FEES, K-6 AND SCIENCE	385.00		
		Vendor Total:	770.00
NSAA			
2026-2027 NSAA SPORTS AND ACTIVITIES	1,265.00		
		Vendor Total:	1,265.00
ORIENTAL TRADING CO.,INC			
PRE-SCHOOL SUPPLIES	302.76		
		Vendor Total:	302.76
PETTIT, ANGELA			
2026 BOARD PORTION DEDUCTIBLE	46.89		
		Vendor Total:	46.89
SANDHILL OIL CO.			
BUS/VAN FUEL	2,219.94		
MOWER FUEL	46.87		
OIL FOR VANS	21.16		
SPRINKLER REPAIRS	486.40		
		Vendor Total:	2,774.37
SCHOOL HEALTH CORPORATION			
HEALTH AND FIRST AID SUPPLIES	265.43		
		Vendor Total:	265.43
SCHOOL SPECIALTY, LLC			
GS 5TH/6TH GRADE SUPPLIES	28.75		
HS ART CLASS SUPPLIES	112.20		
		Vendor Total:	140.95
STAPLES ADVANTAGE			
GS OFFICE SUPPLIES	233.72		
GS MANILA ENVELOPES	16.78		
		Vendor Total:	250.50
T.H.S. PETTY CASH			
ASI MONTHLY ADMIN FEE - MAY	50.00		
		Vendor Total:	50.00
T.H.S. ST. FINANCE			
REIMBURSE FCCLA FLIGHTS	7,048.82		
		Vendor Total:	7,048.82
TEACHING STRATEGIES, LLC			
PS GOLD NE BUNDLE AND PORTFOLIOS	169.80		

Vendor Name

<u>Description</u>	<u>Amount</u>		
		Vendor Total:	169.80
THEDFORD LUMBER AND SUPPLY			
GRASS PATCH	9.99		
VAN NUMBERS/LETTERS	8.49		
CUSTODIAL SUPPLIES	3.80		
LAWN GRASS SEED AND SPRAYER	78.97		
SPRINKLER HOSE	17.99		
		Vendor Total:	119.24
THOMAS COUNTY TREASURER			
PRIMARY ELECTION 2026 COSTS	100.00		
		Vendor Total:	100.00
US BANK			
MAY 26 APPLE ICLOUD+ BACKUP - PETTIT	2.99		
UPS POSTAGE TO RETURN MARC SCRUBBING PAD	44.45		
		Vendor Total:	47.44
VASION, INC.			
ANNUAL FEE - HS PRINT SERVER SOFTWARE	1,425.00		
ANNUAL FEE - GS PRINT SERVER SOFTWARE	1,425.00		
		Vendor Total:	2,850.00
VEX ROBOTICS, INC.			
CTE GRANT - VEX KIT	883.65		
		Vendor Total:	883.65
VILLAGE OF THEDFORD			
JUNE 26 WATER, SEWER AND TRASH	204.94		
JUNE 26 WATER, SEWER AND TRASH	204.94		
		Vendor Total:	409.88
William H. Sadlier, Inc.			
5TH/6TH GRADE VOCAB BOOKS	495.14		
		Vendor Total:	495.14
		Fund Total:	51,169.27
		Checking Account Total:	51,169.27
<u>Checking</u> 6			
Checking	6	Fund: 06	HOT LUNCH FUND
CASH-WA DISTRIBUTING			
FOOD	1,904.63		
FOOD	736.02		
CHEESE SAUCE - MILLS REIMB	146.60		
CREDIT ON CHEESE DROP CHARGE	(50.00)		
		Vendor Total:	2,737.25

Vendor Name

Description

Amount

IDEAL LINEN SUPPLY
KITCHEN BAR MOPS AND TOWELS

41.75

Vendor Total: 41.75

NEBRASKA FOOD DISTRIBUTION
FOOD

157.85

Vendor Total: 157.85

Fund Total: 2,936.85

Checking Account Total: 2,936.85

Payroll Register - Totals

Unposted; Batch Description JUNE 2026 PAYROLL; Payroll Type Expense
Payroll,Extra,Pay Off Contracts,Purchase Order,Regular,Reversing GAAP

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
Check Date: 06/19/2026 Batch Description: JUNE 2026 PAYROLL							
Processing Month: 06/2026 Status: Calculated Successfully							
Checking Account ID: 1GENERAL							
ADD							
0001 CLASSIFIED SALARY 2			318.30				
001 CLASSIFIED SALARY			14,661.23				
002 SUB ALL DAY			3,062.50				
003 VAN/MINI-BUS ROUTES			1,731.82				
0035 BUS ROUTES			951.57				
004 ACTIVITY BUS DOWNTIME			85.05				
005 OVERTIME			521.24				
006 LONG TERM SUB			3,159.75				
C11 CLASS COVERAGE			171.93				
HL HOLIDAY LEAVE			719.25				
PL PERSONAL LEAVE			(441.84)				
PTO PAID TIME OFF			963.00				
			<hr/>				
			25,903.80				
CONTRACT							
C00 ADMIN CONTRACT			18,661.93				
C01 TEACHER CONTRACT			85,383.25				
C02 EXTRA DUTY ATHLETICS 1			1,582.70				
C03 EXTRA DUTY ATHLETICS 2			405.33				
C04 EXTRA DUTY ATHLETICS 3			318.80				
C05 EXTRA DUTY ATHLETICS 4			32.30				
C06 EXTRA DUTY SPONSOR 1			1,359.83				
C07 EXTRA DUTY SPONSOR 2			386.31				
C08 EXTRA DUTY SPONSOR 3			306.85				
C09 OVERLOAD PAY			30.00				
			<hr/>				
			108,467.30				
DEDUCTION							
403BROTH 403B ROTH PLAN	15,437.70	380.65			380.65	MGTRUST	MATRIX TRUST COMPANY (DEN)
AFLACACC12 AFLAC ACC INS	7,364.40	106.06			106.06	AFLAC12	AFLAC
AFLACCAN12 CANCER INS	3,950.43	54.23			54.23	AFLAC12	AFLAC
AFLACDEN12 DENTAL INS	3,950.43	55.51			55.51	AFLAC12	AFLAC
AFLACHOS12 AFLAC HOSPITAL	7,438.83	138.71			138.71	AFLAC12	AFLAC
AFLACLIF12 AFLAC LIFE	4,005.20	61.00			61.00	AFLAC12	AFLAC
ASI125 125 PLAN	31,014.56	1,350.00			1,350.00	THSXASI	THEDFORD PUBLIC SCHOOLS - ASI
ASICHILD CHILD CARE PLAN	7,221.26	916.67			916.67	THSXASI	THEDFORD PUBLIC SCHOOLS - ASI
B BC/BS	92,481.78	644.27	33,507.99		34,152.26	BLUEC	BLUE CROSS/BLUE SHIELD INS
COLACC COLONIAL ACC	12,333.59	270.43			270.43	COLONIAL	COLONIAL SUPPLEMENTAL INSURANCE
COLHOSP COLONIAL HOSP	9,486.19	90.18			90.18	COLONIAL	COLONIAL SUPPLEMENTAL INSURANCE
COLLIFE LIFE INSURANCE	9,086.13	93.09			93.09	COLONIAL	COLONIAL SUPPLEMENTAL INSURANCE
COLSTDIS COL ST DISAB	15,591.61	197.02			197.02	COLONIAL	COLONIAL SUPPLEMENTAL INSURANCE
LTD LT DISABILITY	98,618.78	330.30			330.30	MADISON	MADISON NATIONAL LIFE INSURANCE CO., INC.
RENT RENT		750.00			750.00	HOFFMANRAN	HOFFMAN RANCH
VSP VISION INS	71,316.97	259.82			259.82	VSP	VISION SERVICE PLAN (CT)
WATER WATER, ET AL		82.76			82.76	VILLAGEOFT	VILLAGE OF THEDFORD
		<hr/>	<hr/>	<hr/>	<hr/>		
		5,780.70	33,507.99	0.00	39,288.69		
RET DEDUCTION							
RET RETMNT	128,707.83	10,296.64	10,399.57		20,696.21	THSXRET	THEDFORD PUBLIC SCHOOLS - RET
		<hr/>	<hr/>	<hr/>	<hr/>		
		10,296.64	10,399.57	0.00	20,696.21		
TAX							
FIT FIT	120,188.58	7,250.15			7,250.15	THSXFIT	THEDFORD PUBLIC SCHOOLS - FIT

Payroll Register - Totals

Unposted; Batch Description JUNE 2026 PAYROLL; Payroll Type Expense
Payroll,Extra,Pay Off Contracts,Purchase Order,Regular,Reversing GAAP

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
Checking Account ID: 1GENERAL							
FUTA FUTA	134,371.10						
MEDICARE MEDICARE	130,485.22	1,892.04	1,892.04		3,784.08	THSXFIT	THEDFORD PUBLIC SCHOOLS - FIT
SITNE SIT NE	120,188.58	3,595.12			3,595.12	THXSIT	THEDFORD PUBLIC SCHOOLS - SIT
SOCSEC SOC SEC	130,485.22	8,090.08	8,090.08		16,180.16	THSXFIT	THEDFORD PUBLIC SCHOOLS - FIT
SUTANE SUTA NE	134,371.10						
WCNE WORK COMP NE	134,371.10						
		20,827.39	9,982.12	0.00	30,809.51		

Net Pay: 97,466.37
Cash Total: 188,260.78

Non - FIT Taxable Deductions	14,182.52
Non - SIT Taxable Deductions	14,182.52
Non - SOC SEC Taxable Deductions	3,885.88
Non - MEDICARE Taxable Deductions	3,885.88
Direct Deposits	97,466.37
Automatic Payments	0.00
Adds + Contracts + Deduction Adds	134,371.10

Payroll Register - Totals

Unposted; Batch Description JUNE 2026 PAYROLL; Payroll Type Expense
Payroll,Extra,Pay Off Contracts,Purchase Order,Regular,Reversing GAAP

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
Checking Account ID: 6							
ADD							
001 CLASSIFIED SALARY			2,913.66				
005 OVERTIME			25.74				
			<u>2,939.40</u>				
DEDUCTION							
COLDENT COLONIAL DENTAL	2,913.66	132.88			132.88	COLONIAL	COLONIAL SUPPLEMENTAL INSURANCE
VSP VISION INS	2,913.66	38.66			38.66	VSP	VISION SERVICE PLAN (CT)
		<u>171.54</u>			<u>171.54</u>		
RET DEDUCTION							
RET RETMNT	2,939.40	235.15	237.50		472.65	THSXRET	THEDFORD PUBLIC SCHOOLS - RET
		<u>235.15</u>	<u>237.50</u>		<u>472.65</u>		
TAX							
FIT FIT	2,532.71	151.21			151.21	THSXFIT	THEDFORD PUBLIC SCHOOLS - FIT
FUTA FUTA	2,939.40						
MEDICARE MEDICARE	2,767.86	40.14	40.14		80.28	THSXFIT	THEDFORD PUBLIC SCHOOLS - FIT
SITNE SIT NE	2,532.71	43.89			43.89	THSXSIT	THEDFORD PUBLIC SCHOOLS - SIT
SOCSEC SOC SEC	2,767.86	171.61	171.61		343.22	THSXFIT	THEDFORD PUBLIC SCHOOLS - FIT
SUTANE SUTA NE	2,939.40						
WCNE WORK COMP NE	2,939.40						
		<u>406.85</u>	<u>211.75</u>		<u>618.60</u>		
						Net Pay:	2,125.86
						Cash Total:	3,388.65
Non - FIT Taxable Deductions		406.69					
Non - SIT Taxable Deductions		406.69					
Non - SOC SEC Taxable Deductions		171.54					
Non - MEDICARE Taxable Deductions		171.54					
Direct Deposits		2,125.86					
Automatic Payments		0.00					
Adds + Contracts + Deduction Adds		2,939.40					

THEDFORD SCHOOL DISTRICT #1 - JUNE 2026

GENERAL ACCOUNTS

5/1/26 Balance of Savings and Checking	\$ 56,624.80
Receipts	
Thomas Co. Taxes	\$ 810,842.82
Cherry Co. Taxes	\$ 214,328.55
MV & Carline Taxes	\$ 5,337.73
Co. Fines & Licenses	\$ 1,849.15
Interest	\$ 169.57
State Aid	\$ 22,296.00
Title I Payment	\$ 6,974.00
SPED Payment	\$ 18,122.00
Total	\$ 1,079,919.82
	\$ 1,136,544.62
Expenditures	
Items cleared	\$ 461,416.21
Outstanding Checks	\$ 4,120.87

5/31/26 Balance on Hand \$ 671,007.54

5/31/26 Bank Statement Balance	\$ 675,128.41
Outstanding Checks	\$ 4,120.87
	\$ 671,007.54
Expenditures	
Gen Bills	\$ 51,169.27
Gen PR	\$ 188,260.78
Total	\$ 239,430.05
Receipts to Receive:	
Thomas County Taxes	
Cherry County Taxes	\$ 38,871.77

**Motion to Pay
Gen Expenditures
\$ 239,430.05**

**Bal in Accounts
after paying bills
\$470,449.26**

6/20/26 Current Balance in Accounts \$ 470,449.26

SINKING FUND

5/1/26 Balance of Checking	\$ 18.11
5/1/26 Balance of Savings	\$ 188,641.92
Receipts	
Interest Earned	\$ 40.05
Expenditures	
Cleared	
Uncleared checks	\$ -
5/31/26 Balance on Hand	\$ 188,700.08

HOT LUNCH FUND

5/31/26 Balance of Checking	\$4,191.42
Outstanding Checks	\$ 38.66
Receipts	
Lunch Receipts to receive	\$ 146.60
State Reimb. to receive	\$ 3,123.75
Total	\$7,423.11
Expenditures	
HL Bills	\$ 2,936.85
HL PR	\$ 3,388.65
Total	\$ 6,325.50

**Motion to Pay
HL Expenditures
\$ 6,325.50
and to transfer \$2,500.00
from general
fund to hot lunch
checking**

6/1/26 Balance of Checking \$ 1,097.61

PETTY CASH FUND

5/1/26 Balance of Checking	\$4,895.48
Receipts	
Deposits	\$ 626.51
Expenditures	
Cleared Checks & ASI Withdrawal	\$ 209.51
Board ASI future payments	\$ 189.36
Uncleared Checks	\$ 123.12
Total	\$ 521.99
5/31/26 Balance on Hand	\$5,000.00

QCUP FUND

5/1/26 Balance of Checking	\$10.00
5/1/26 Balance of Savings	\$120,779.79
Receipts	
Thomas County Taxes	\$ 61,139.44
Cherry County Taxes	\$ 16,332.96
Interest	\$ 36.27
Expenditures	
Cleared Checks	\$ 41,575.00
Outstanding Checks	\$ -
5/31/26 Balance on Hand	\$156,723.46

MONTHLY FINANCIAL REPORT TO THE BOARD - JUNE 2026

Reconciled Cash Balances for MAY		
FUND	2024-2025	2025-2026
General	\$ 560,517.23	\$ 671,007.54
Lunch	\$ 8,240.60	\$ 4,152.76
Building	\$ 188,109.21	\$ 188,700.08
QCUP	\$ 69,988.26	\$ 156,723.46

General Fund Expenses for JUNE		
	2024-2025	2025-2026
Gen Bills Payable	\$ 43,137.01	\$ 51,169.27
Gen Payroll	\$ 180,923.57	\$ 188,260.78
Total	\$ 224,060.58	\$ 239,430.05

General Fund Receipts for MAY		
	2024-2025	2025-2026
Beginning Cash	\$ 42,214.54	\$ 56,624.80
State Aid	\$ 30,195.00	\$ 22,296.00
Thomas County	\$ 611,652.71	\$ 810,842.82
Cherry County	\$ 160,655.73	\$ 214,328.55
All other Receipts	\$ 23,678.73	\$ 32,452.45
Total Receipts	\$ 826,182.17	\$ 1,079,919.82

Indicates loan months
Indicates loan months

GENERAL FUND					
Three Year Comparison					
REVENUE					
MONTH	2023-2024	LOC \$	2024-2025	LOC \$	2025-2026
September	\$ 633,976.46		\$ 563,482.30		\$ 437,842.46
October	\$ 239,176.24		\$ 201,424.72		\$ 180,662.94
November	\$ 66,420.08		\$ 29,590.77	\$ 55,000.00	\$ 17,996.73
December	\$ 146,222.30		\$ 116,452.41	\$ 180,000.00	\$ 86,021.79
January	\$ 332,527.83	\$ 55,000.00	\$ 339,366.96	\$ 90,000.00	\$ 365,915.86
February	\$ 372,148.33		\$ 539,529.68		\$ 657,136.16
March	\$ 274,640.56		\$ 121,762.32		\$ 69,760.22
April	\$ 79,119.83	\$ 150,000.00	\$ 89,931.60	\$ 80,000.00	\$ 310,285.66
May	\$ 627,882.25		\$ 816,182.17	\$ 10,000.00	\$ 1,079,919.82
June	\$ 436,444.62		\$ 326,454.86		
July	\$ 140,074.75		\$ 57,144.44		
August	\$ 87,914.84		\$ 37,354.30		
Running Total	\$ 3,436,548.09	\$ 205,000.00	\$ 3,238,676.53	\$ 415,000.00	\$ 3,205,541.64

Three Year Comparison					
EXPENSES					
MONTH	2023-2024		2024-2025		2025-2026
September	\$ 380,213.10		\$ 327,377.43		\$ 360,335.54
October	\$ 270,233.04		\$ 249,906.71		\$ 260,390.20
November	\$ 258,610.36		\$ 249,453.68		\$ 278,450.22
December	\$ 289,730.77		\$ 234,432.20		\$ 244,592.21
January	\$ 303,978.71		\$ 218,685.95		\$ 272,178.09
February	\$ 248,661.25		\$ 237,206.84		\$ 255,793.85
March	\$ 258,682.55		\$ 215,776.24		\$ 270,845.83
April	\$ 274,640.56		\$ 243,508.02		\$ 260,460.33
May	\$ 312,885.22		\$ 225,818.68		\$ 248,739.83
June	\$ 216,975.74		\$ 224,060.58		\$ 239,430.05
July	\$ 238,006.14		\$ 219,084.53		
August	\$ 282,007.73		\$ 357,246.72		
Running Total	\$ 3,334,625.17		\$ 3,002,557.58		\$ 2,691,216.15
Annual Budget	\$ 3,323,239.00		\$ 3,574,558.00		\$ 3,725,457.00
Percent Spent	100%		84%		72%

Regular; Processing Month 06/2026; Fund Number 01, 06

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01	GENERAL FUND					
1100	REGULAR INSTRUCTIONAL PROGRAMS					
01 1100 111 001	TEACHER SALARIES	\$540,000.00	\$0.00	\$400,993.22	74.26	\$139,006.78
01 1100 111 003	TEACHER SALARIES	\$225,000.00	\$0.00	\$150,108.48	66.71	\$74,891.52
01 1100 112 001	AIDE SALARY	\$100.00	\$0.00	\$147.01	147.01	(\$47.01)
01 1100 112 003	AIDE SALARY	\$100.00	\$0.00	\$146.99	146.99	(\$46.99)
01 1100 113 001	SUB. SALARIES	\$20,000.00	\$0.00	\$17,058.74	85.29	\$2,941.26
01 1100 113 003	SUB. SALARIES	\$10,000.00	\$0.00	\$7,590.02	75.90	\$2,409.98
01 1100 150 001	ACTIVITY SALARIES - NON-INSTRUCTIONAL	\$65,000.00	\$0.00	\$53,840.05	82.83	\$11,159.95
01 1100 150 003	ACTIVITY SALARIES - NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 151 001	ADDITIONAL COMP. - TEACHERS	\$20,000.00	\$0.00	\$18,440.33	92.20	\$1,559.67
01 1100 151 003	ADDITIONAL COMP. - TEACHERS	\$10,000.00	\$0.00	\$8,371.89	83.72	\$1,628.11
01 1100 211 001	HEALTH INSURANCE	\$170,000.00	\$0.00	\$124,830.57	74.05	\$45,169.43
01 1100 211 003	HEALTH INSURANCE	\$90,000.00	\$0.00	\$58,053.13	65.09	\$31,946.87
01 1100 220 001	SOCIAL SECURITY - NON-INSTRUCTIONAL	\$6,000.00	\$0.00	\$4,119.30	68.66	\$1,880.70
01 1100 221 001	SOCIAL SECURITY - TEACHERS/PRINCIPAL	\$42,000.00	\$0.00	\$30,524.72	72.68	\$11,475.28
01 1100 221 003	SOCIAL SECURITY - TEACHERS/PRINCIPAL	\$17,000.00	\$0.00	\$11,705.97	68.86	\$5,294.03
01 1100 222 001	SOCIAL SECURITY - AIDES/PARAS	\$50.00	\$0.00	\$11.25	22.50	\$38.75
01 1100 222 003	SOCIAL SECURITY - AIDES/PARAS	\$50.00	\$0.00	\$11.26	22.52	\$38.74
01 1100 223 001	SOCIAL SECURITY - SUBSTITUTES	\$1,500.00	\$0.00	\$1,305.21	87.01	\$194.79
01 1100 223 003	SOCIAL SECURITY - SUBSTITUTES	\$750.00	\$0.00	\$580.52	77.40	\$169.48
01 1100 230 001	RETIREMENT - NON-INSTRUCTIONAL	\$6,000.00	\$0.00	\$3,077.97	51.30	\$2,922.03
01 1100 231 001	RETIREMENT - TEACHERS/PRINCIPAL	\$45,000.00	\$0.00	\$32,724.17	72.72	\$12,275.83
01 1100 231 003	RETIREMENT - TEACHERS/PRINCIPAL	\$18,000.00	\$0.00	\$12,132.52	67.40	\$5,867.48
01 1100 232 001	RETIREMENT - AIDES/PARAS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 232 003	RETIREMENT - AIDES/PARAS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 233 001	RETIREMENT - SUBSTITUTE TEACHERS	\$500.00	\$0.00	\$0.00	0.00	\$500.00
01 1100 233 003	RETIREMENT - SUBSTITUTE TEACHERS	\$500.00	\$0.00	\$0.00	0.00	\$500.00
01 1100 237 001	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 237 003	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 261 001	UNEMPLOYMENT - TEACHERS/PRINCIPAL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 261 003	UNEMPLOYMENT - TEACHERS/PRINCIPAL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 264 001	UNEMPLOYMENT - TECHNICAL STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 271 001	WORKER'S COMP - TEACHERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 271 003	WORKER'S COMP - TEACHERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 291 001	MOVING ALLOWANCE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 291 003	MOVING ALLOWANCE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 333 001	MILEAGE PAID TO STAFF	\$100.00	\$0.00	\$83.71	83.71	\$16.29
01 1100 333 003	MILEAGE PAID TO STAFF	\$100.00	\$0.00	\$0.00	0.00	\$100.00
01 1100 350 001	REPAIR SERVICE	\$5,000.00	\$0.00	\$4,607.95	92.16	\$392.05
01 1100 350 003	REPAIR SERVICE	\$1,000.00	\$0.00	\$0.00	0.00	\$1,000.00
01 1100 561 001	TUITION PAID TO OTHER DISTRICTS	\$15,000.00	\$0.00	\$22,260.00	148.40	(\$7,260.00)
01 1100 565 001	TUITION PAID TO MPCC/UNL	\$2,000.00	\$0.00	\$500.00	25.00	\$1,500.00
01 1100 569 001	TUITION REIMBURSEMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 580 001	TRAVEL EXPENSES - MEALS, HOTEL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 580 003	TRAVEL EXPENSES - MEALS, HOTEL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 610 001	HS TEACHING SUPPLIES < \$5000	\$15,000.00	\$0.00	\$6,632.16	50.95	\$8,367.84

Regular; Processing Month 06/2026; Fund Number 01, 06

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01 1100 610 003	GS TEACHING SUPPLIES < \$5000	\$7,500.00	\$0.00	\$3,316.64	45.32	\$4,183.36
01 1100 640 001	TEXTBOOKS	\$2,500.00	\$0.00	\$104.09	4.16	\$2,395.91
01 1100 640 003	TEXTBOOKS	\$2,500.00	\$0.00	\$64.98	22.40	\$2,435.02
01 1100 643 001	INSTRUCTIONAL WEB/CLOUD BASED SOFTWARE	\$12,500.00	\$0.00	\$8,831.50	85.13	\$3,668.50
01 1100 643 003	INSTRUCTIONAL WEB/CLOUD BASED SOFTWARE	\$10,000.00	\$0.00	\$3,787.50	55.98	\$6,212.50
01 1100 650 001	TECH SUPPLIES - CDS,DRIVES,IPADS < \$5000	\$5,000.00	\$0.00	\$3,306.98	66.14	\$1,693.02
01 1100 650 003	TECH SUPPLIES - CDS,DRIVES,IPADS < \$5000	\$1,000.00	\$0.00	\$603.00	60.30	\$397.00
01 1100 731 001	EQUIPMENT-MACHINERY, FURNITURE, FIXTURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 731 003	EQUIPMENT-MACHINERY, FURNITURE, FIXTURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 733 001	DESKS, CHAIRS, STORAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 733 003	DESKS, CHAIRS, STORAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 734 001	COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 734 003	COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 735 001	COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 735 003	COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1100 810 001	DUES, ENTRY FEES	\$1,000.00	\$0.00	\$303.00	30.30	\$697.00
01 1100 810 003	DUES, ENTRY FEES	\$1,000.00	\$0.00	\$248.00	24.80	\$752.00
01 1100 890 001	INSTRUCTIONAL OTHER	\$5,000.00	\$0.00	\$3,218.63	64.37	\$1,781.37
01 1100 890 003	INSTRUCTIONAL OTHER	\$5,000.00	\$0.00	\$1,830.40	37.04	\$3,169.60
1100	REGULAR INSTRUCTIONAL PROGRAMS	\$1,378,750.00	\$0.00	\$995,471.86	72.69	\$383,278.14
1190	PRE-SCHOOL EDUCATIONAL PROGRAMS					
01 1190 111 003	PRE-SCHOOL TEACHER SALARIES	\$72,000.00	\$0.00	\$53,531.98	74.35	\$18,468.02
01 1190 112 003	PRE-SCHOOL AIDE SALARY	\$12,000.00	\$0.00	\$8,299.60	69.16	\$3,700.40
01 1190 113 003	PRE-SCHOOL SUB. SALARIES	\$5,000.00	\$0.00	\$2,562.49	51.25	\$2,437.51
01 1190 151 003	ADDITIONAL COMP. - TEACHERS/PRINCIPAL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1190 211 003	PRE-SCHOOL HEALTH INSURANCE	\$29,200.00	\$0.00	\$21,094.65	72.24	\$8,105.35
01 1190 221 003	PRE-SCHOOL SOCIAL SECURITY	\$5,500.00	\$0.00	\$3,847.02	69.95	\$1,652.98
01 1190 222 003	PS SOCIAL SECURITY - AIDES/PARAS	\$1,000.00	\$0.00	\$634.91	63.49	\$365.09
01 1190 223 003	SOCIAL SECURITY - SUBSTITUTES	\$500.00	\$0.00	\$196.04	39.21	\$303.96
01 1190 231 003	PRE-SCHOOL RETIREMENT	\$6,000.00	\$0.00	\$4,325.38	72.09	\$1,674.62
01 1190 232 003	PS RETIREMENT - AIDES/PARAS	\$1,000.00	\$0.00	\$670.61	67.06	\$329.39
01 1190 233 003	RETIREMENT - SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1190 237 003	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1190 333 003	PRE-SCHOOL MILEAGE PAID TO STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1190 580 003	PS TRAVEL EXPENSES - MEALS, HOTEL	\$100.00	\$0.00	\$0.00	0.00	\$100.00
01 1190 610 003	PRE-SCHOOL SUPPLIES < \$5000	\$1,500.00	\$0.00	\$4.83	34.95	\$1,495.17
01 1190 640 003	PRE-SCHOOL TEXTBOOKS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1190 643 003	PRE-SCHOOL WEB/CLOUD BASED SOFTWARE	\$1,000.00	\$0.00	\$736.20	90.60	\$263.80
01 1190 650 003	PRE-SCH TECH SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1190 730 003	PS EQUIPMENT-MACHINERY, FURN., FIXTURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1190 733 003	PRE-SCHOOL DESKS, CHAIRS & STORAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1190 734 003	PRE-SCHOOL COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1190 735 003	PRE-SCHOOL COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1190 810 003	PRE-SCHOOL DUES AND FEES	\$150.00	\$0.00	\$150.00	100.00	\$0.00
01 1190 890 003	PRE-SCHOOL INSTRUCTIONAL OTHER	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1190	PRE-SCHOOL EDUCATIONAL PROGRAMS	\$134,950.00	\$0.00	\$96,053.71	71.69	\$38,896.29
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS					

Regular; Processing Month 06/2026; Fund Number 01, 06

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01 1200 111 001	SPED SALARY - TEACHER	\$21,000.00	\$0.00	\$15,697.80	74.75	\$5,302.20
01 1200 111 003	SPED SALARY - TEACHER	\$21,000.00	\$0.00	\$15,697.80	74.75	\$5,302.20
01 1200 112 001	SPED AIDE SALARY	\$24,000.00	\$0.00	\$9,913.54	41.31	\$14,086.46
01 1200 112 003	SPED AIDE SALARY	\$35,000.00	\$0.00	\$34,946.13	99.85	\$53.87
01 1200 113 001	SPEC. ED. SUB SALARY	\$1,000.00	\$0.00	\$625.00	62.50	\$375.00
01 1200 113 003	SPEC. ED. SUB SALARY	\$1,000.00	\$0.00	\$625.00	62.50	\$375.00
01 1200 132 001	OVERTIME - SPED AIDES/PARAS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 132 003	OVERTIME - SPED AIDES/PARAS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 151 001	ADDITIONAL COMP. - SPED TEACHER	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 151 003	ADDITIONAL COMP. - SPED TEACHER	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 211 001	SPED HEALTH INSUR.	\$10,000.00	\$0.00	\$7,647.52	76.48	\$2,352.48
01 1200 211 003	SPED HEALTH INSUR.	\$10,000.00	\$0.00	\$7,173.50	71.74	\$2,826.50
01 1200 221 001	SPED SOC. SECURITY	\$1,625.00	\$0.00	\$1,145.84	70.51	\$479.16
01 1200 221 003	SPED SOC. SECURITY	\$1,625.00	\$0.00	\$1,145.84	70.51	\$479.16
01 1200 222 001	SPED SOCIAL SECURITY - AIDES/PARAS	\$1,850.00	\$0.00	\$758.36	40.99	\$1,091.64
01 1200 222 003	SPED SOCIAL SECURITY - AIDES/PARAS	\$2,700.00	\$0.00	\$2,627.90	97.33	\$72.10
01 1200 223 001	SPED SOCIAL SECURITY - SUBSTITUTES	\$100.00	\$0.00	\$47.86	47.86	\$52.14
01 1200 223 003	SPED SOCIAL SECURITY - SUBSTITUTES	\$100.00	\$0.00	\$47.76	47.76	\$52.24
01 1200 231 001	SPED RETIREMENT	\$1,700.00	\$0.00	\$1,268.37	74.61	\$431.63
01 1200 231 003	SPED RETIREMENT	\$1,700.00	\$0.00	\$1,268.37	74.61	\$431.63
01 1200 232 001	SPED RETIREMENT - AIDES/PARAS	\$1,950.00	\$0.00	\$801.00	41.08	\$1,149.00
01 1200 232 003	SPED RETIREMENT - AIDES/PARAS	\$2,850.00	\$0.00	\$2,781.53	97.60	\$68.47
01 1200 237 001	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 237 003	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 291 001	SPED MOVING ALLOWANCE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 291 003	SPED MOVING ALLOWANCE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 330 001	SPED EMPLOYEE TRAINING AND DEVELOPMENT	\$250.00	\$0.00	\$40.49	16.20	\$209.51
01 1200 330 003	SPED EMPLOYEE TRAINING AND DEVELOPMENT	\$250.00	\$0.00	\$75.00	30.00	\$175.00
01 1200 333 001	SPED MILEAGE PAID TO STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 333 003	GS SPED MILEAGE PAID TO STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 561 001	ECSE INSTR. TUITION TO OTHER AGENCIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 561 003	ECSE INSTR. TUITION TO OTHER AGENCIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 562 001	TUITION-E.S.U.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 562 003	TUITION-E.S.U.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 580 001	SPED TRAVEL - MEALS, HOTEL	\$75.00	\$0.00	\$0.00	0.00	\$75.00
01 1200 580 003	SPED TRAVEL - MEALS, HOTEL	\$75.00	\$0.00	\$0.00	0.00	\$75.00
01 1200 591 001	SERVICES PURCHASED FROM ESU	\$7,500.00	\$0.00	\$6,277.46	94.70	\$1,222.54
01 1200 591 003	SERVICES PURCHASED FROM ESU	\$13,750.00	\$0.00	\$8,736.37	73.11	\$5,013.63
01 1200 610 001	SPED SUPPLIES < \$5000	\$1,500.00	\$0.00	\$0.00	0.00	\$1,500.00
01 1200 610 003	SPED SUPPLIES < \$5000	\$1,500.00	\$0.00	\$1,307.73	87.18	\$192.27
01 1200 640 001	SPED TEXTBOOKS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 640 003	SPED TEXTBOOKS	\$0.00	\$0.00	\$239.60	0.00	(\$239.60)
01 1200 643 001	SPED WEB/CLOUD BASED SOFTWARE	\$250.00	\$0.00	\$0.00	0.00	\$250.00
01 1200 643 003	SPED WEB/CLOUD BASED SOFTWARE	\$250.00	\$0.00	\$125.00	50.00	\$125.00
01 1200 650 001	SPED TECH SUPPLIES < \$5000	\$500.00	\$0.00	\$438.00	87.60	\$62.00
01 1200 650 003	SPED TECH SUPPLIES < \$5000	\$475.00	\$0.00	\$438.00	92.21	\$37.00
01 1200 731 001	SPED EQUIP - MACHINERY, FURN., FIXTURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 731 003	SPED EQUIP - MACHINERY, FURN., FIXTURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00

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Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01 1200 733 001	SPED DESKS, CHAIRS, STORAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 733 003	SPED DESKS, CHAIRS, STORAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 734 001	SPED COMPUTER EQUIPMENT (HARDWARE)	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 734 003	SPED COMPUTER EQUIPMENT (HARDWARE)	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 735 001	SPED TECHNOLOGY RELATED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 735 003	SPED TECHNOLOGY RELATED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 810 001	SPED DUES AND FEES	\$125.00	\$0.00	\$125.00	100.00	\$0.00
01 1200 810 003	SPED DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1200 890 001	SPED OTHER - SOCIAL SKILLS WORKSHOPS	\$50.00	\$0.00	\$35.00	70.00	\$15.00
01 1200 890 003	SPED OTHER - SOCIAL SKILLS WORKSHOPS	\$50.00	\$0.00	\$35.00	70.00	\$15.00
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	\$165,800.00	\$0.00	\$122,091.77	74.93	\$43,708.23
1291	ECSE AGE 3-5					
01 1291 591 003	ECSE TUITION AGES 3-5	\$7,500.00	\$0.00	\$19,701.54	262.69	(\$12,201.54)
1291	ECSE AGE 3-5	\$7,500.00	\$0.00	\$19,701.54	262.69	(\$12,201.54)
1292	ECSE AGE BIRTH - 2					
01 1292 591 003	ECSE TUITION AGES 0 - 2	\$2,500.00	\$0.00	\$3,365.32	134.61	(\$865.32)
1292	ECSE AGE BIRTH - 2	\$2,500.00	\$0.00	\$3,365.32	134.61	(\$865.32)
1300	SUMMER SCHOOL					
01 1300 111 003	SALARIES - SUMMER SCHOOL TEACHING	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1300 221 003	SOCIAL SECURITY - SUMMER SCHOOL TEACHING	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1300 231 003	RETIREMENT - SUMMER SCHOOL TEACHING	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1300 237 003	RETIREMENT - SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 1300 610 003	SUMMER SCHOOL SUPPLIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1300	SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2120	GUIDANCE SERVICES					
01 2120 111 001	COUNSELOR SALARY	\$22,500.00	\$0.00	\$16,737.28	74.39	\$5,762.72
01 2120 111 003	COUNSELOR SALARY	\$22,500.00	\$0.00	\$16,737.28	74.39	\$5,762.72
01 2120 151 001	ADDITIONAL COMP. - COUNSELOR	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 151 003	ADDITIONAL COMP. - COUNSELOR	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 211 001	COUNSELOR HEALTH INS	\$11,000.00	\$0.00	\$7,891.56	71.74	\$3,108.44
01 2120 211 003	COUNSELOR HEALTH INS	\$11,000.00	\$0.00	\$7,891.47	71.74	\$3,108.53
01 2120 221 001	COUNSELOR SOC. SEC.	\$1,700.00	\$0.00	\$1,260.55	74.15	\$439.45
01 2120 221 003	COUNSELOR SOC. SEC.	\$1,700.00	\$0.00	\$1,260.55	74.15	\$439.45
01 2120 231 001	COUNSELOR RETIREM'T	\$1,825.00	\$0.00	\$1,352.35	74.10	\$472.65
01 2120 231 003	COUNSELOR RETIREM'T	\$1,825.00	\$0.00	\$1,352.35	74.10	\$472.65
01 2120 237 001	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 237 003	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 330 001	EMPLOYEE TRAINING AND DEVELOPMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 330 003	EMPLOYEE TRAINING AND DEVELOPMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 333 001	MILEAGE PAID TO COUNSELOR	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 333 003	MILEAGE PAID TO COUNSELOR	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 580 001	GUIDANCE TRAVEL - MEALS, HOTEL	\$50.00	\$0.00	\$14.75	29.50	\$35.25
01 2120 580 003	GUIDANCE TRAVEL - MEALS, HOTEL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 610 001	GUIDANCE SUPPLIES	\$250.00	\$0.00	\$35.00	14.00	\$215.00
01 2120 610 003	GUIDANCE SUPPLIES < \$5000	\$250.00	\$0.00	\$19.99	8.00	\$230.01
01 2120 640 003	GUIDANCE BOOKS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 650 001	HS GUIDANCE TECH SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00

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Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01 2120 650 003	GS GUIDANCE TECH SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 734 001	GUIDANCE TECH RELATED HARDWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 734 003	GUIDANCE TECH RELATED HARDWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 735 001	GUIDANCE TECH RELATED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 735 003	GUIDANCE TECH RELATED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 810 001	GUIDANCE DUES AND FEES	\$250.00	\$0.00	\$286.00	114.40	(\$36.00)
01 2120 810 003	GUIDANCE DUES AND FEES	\$250.00	\$0.00	\$0.00	0.00	\$250.00
01 2120 890 001	GUIDANCE TEST/OTHER	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2120 890 003	GUIDANCE TEST/OTHER	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2120	GUIDANCE SERVICES	\$75,100.00	\$0.00	\$54,839.13	73.02	\$20,260.87
2130	HEALTH SERVICES					
01 2130 890 001	HEALTH SERVICES AND SUPPLIES	\$250.00	\$0.00	\$282.95	219.35	(\$32.95)
01 2130 890 003	HEALTH SERVICES AND SUPPLIES	\$250.00	\$0.00	\$277.73	111.09	(\$27.73)
2130	HEALTH SERVICES	\$500.00	\$0.00	\$560.68	165.22	(\$60.68)
2140	PSYCHOLOGICAL SERVICES					
01 2140 591 001	PSYCHOLOGICAL SERVICES	\$17,925.00	\$0.00	\$5,851.20	33.50	\$12,073.80
01 2140 591 003	PSYCHOLOGICAL SERVICES	\$17,925.00	\$0.00	\$17,553.68	100.51	\$371.32
2140	PSYCHOLOGICAL SERVICES	\$35,850.00	\$0.00	\$23,404.88	67.01	\$12,445.12
2141	PSYCHOLOGICAL SERVICES - SPED SCHOOL AGE					
01 2141 591 001	HS PSYCHOLOGICAL SVCS - SPED SCHOOL AGE	\$15,000.00	\$0.00	\$18,234.51	140.51	(\$3,234.51)
01 2141 591 003	GS PSYCHOLOGICAL SVCS - SPED SCHOOL AGE	\$15,000.00	\$0.00	\$14,159.32	120.49	\$840.68
2141	PSYCHOLOGICAL SERVICES - SPED SCHOOL AGE	\$30,000.00	\$0.00	\$32,393.83	130.50	(\$2,393.83)
2151	SPEECH PATH & AUDIOLOGY SERVICES-SPED SA					
01 2151 591 001	HS SPEECH PATH & AUDIOLOGY SVCS-SPED SA	\$24,250.00	\$0.00	\$6,074.42	31.94	\$18,175.58
01 2151 591 003	GS SPEECH PATH & AUDIOLOGY SVCS-SPED SA	\$24,250.00	\$0.00	\$21,001.24	110.47	\$3,248.76
01 2151 610 001	SPED SPEECH & AUDIOLOGY SUPPLIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2151 610 003	SPED SPEECH & AUDIOLOGY SUPPLIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2151	SPEECH PATH & AUDIOLOGY SERVICES-SPED SA	\$48,500.00	\$0.00	\$27,075.66	71.20	\$21,424.34
2152	Speech Pathology and Audiology Services - Ages 3-5					
01 2152 591 003	SPEECH PATH & AUDIOLOGY - AGES 3-5	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2152	Speech Pathology and Audiology Services - Ages 3-5	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2153	Speech Pathology and Audiology Services - Ages 0-2					
01 2153 591 003	SPEECH PATH & AUDIOLOGY - AGES 0-2	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2153	Speech Pathology and Audiology Services - Ages 0-2	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2161	OCCUPATIONAL THERAPY SERVICES - SPED SA					
01 2161 591 001	HS OCCUPATIONAL THERAPY SERVICES-SPED SA	\$2,850.00	\$0.00	\$0.00	0.00	\$2,850.00
01 2161 591 003	GS OCCUPATIONAL THERAPY SERVICES-SPED SA	\$2,850.00	\$0.00	\$3,680.04	141.73	(\$830.04)
2161	OCCUPATIONAL THERAPY SERVICES - SPED SA	\$5,700.00	\$0.00	\$3,680.04	70.86	\$2,019.96
2171	PHYSICAL THERAPY - SPED SCHOOL AGE					
01 2171 591 001	HS PHYSICAL THERAPY - SPED SCHOOL AGE	\$1,250.00	\$0.00	\$227.75	18.22	\$1,022.25
01 2171 591 003	GS PHYSICAL THERAPY - SPED SCHOOL AGE	\$1,250.00	\$0.00	\$1,594.25	127.54	(\$344.25)
2171	PHYSICAL THERAPY - SPED SCHOOL AGE	\$2,500.00	\$0.00	\$1,822.00	72.88	\$678.00
2190	OTHER PUPIL SUPPORT SERV					
01 2190 110 001	AD SALARY - NON-INSTRUCTIONAL STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2190 150 001	ACTIVITY SALARIES - NON-INSTRUCTIONAL	\$0.00	\$0.00	\$208.51	0.00	(\$208.51)
01 2190 210 001	GROUP HEALTH INSURANCE - ACT/OPER DIR.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2190 220 001	SOCIAL SECURITY - NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	0.00	\$0.00

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Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01 2190 230 001	RETIREMENT - NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2190 237 001	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2190 320 001	HS ESU SUPPORT SERVICES OTHER	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2190 320 003	GS ESU SUPPORT SERVICES OTHER	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2190 333 001	ACTIVITY MILEAGE PAID TO STAFF	\$0.00	\$0.00	\$172.20	0.00	(\$172.20)
01 2190 333 003	ACTIVITY MILEAGE PAID TO STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2190 580 001	ACTIVITY TRAVEL - MEALS, HOTEL	\$4,000.00	\$0.00	\$1,421.91	35.55	\$2,578.09
01 2190 580 003	ACTIVITY TRAVEL - MEALS, HOTEL	\$500.00	\$0.00	\$160.55	32.11	\$339.45
01 2190 610 001	ACTIVITY & ATHLETIC SUPPLIES < \$5000	\$37,000.00	\$0.00	\$22,671.38	61.27	\$14,328.62
01 2190 643 001	ACTIVITY WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2190 650 001	ACTIVITY TECH SUPPLIES < \$5000	\$0.00	\$0.00	\$500.11	0.00	(\$500.11)
01 2190 733 001	ACTIVITY AND ATHLETIC EQUIPMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2190 734 001	ACTIVITY TECHNOLOGY RELATED HARDWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2190 735 001	ACTIVITY TECH RELATED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2190 810 001	DUES/FEES	\$3,000.00	\$0.00	\$2,922.46	139.58	\$77.54
01 2190 810 003	DUES/FEES	\$500.00	\$0.00	\$1,344.25	268.85	(\$844.25)
01 2190 890 001	STUDENT SUP. OTHER	\$2,000.00	\$0.00	\$245.00	12.25	\$1,755.00
01 2190 890 003	STUDENT SUP. OTHER	\$500.00	\$0.00	\$62.53	12.51	\$437.47
2190	OTHER PUPIL SUPPORT SERV	\$47,500.00	\$0.00	\$29,708.90	66.79	\$17,791.10
2210	IMPROVEMENT OF INSTRUCTION - STAFF TRAIN					
01 2210 810 001	IMPROVEMENT OF INSTRUCTION DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2210 810 003	IMPROVEMENT OF INSTRUCTION DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2210	IMPROVEMENT OF INSTRUCTION - STAFF TRAIN	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2211	SCHOOL IMPROVEMENT - PLAN & TEAMS					
01 2211 580 000	SCHOOL IMPROVEMENT TRAVEL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2211 610 000	SCHOOL IMPROVEMENT SUPPLIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2211	SCHOOL IMPROVEMENT - PLAN & TEAMS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2212	INSTRUCTION & CURRICULUM DEVELOPMENT					
01 2212 810 001	CURRICULUM DEVELOPMENT DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2212 810 003	CURRICULUM DEVELOPMENT DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2212	INSTRUCTION & CURRICULUM DEVELOPMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2213	INSTRUCTIONAL STAFF TRAINING					
01 2213 330 001	INSTR. STAFF TRAINING & DEVELOPMENT, INC TRAVEL	\$500.00	\$0.00	\$0.00	0.00	\$500.00
01 2213 330 003	INSTR. STAFF TRAINING & DEVELOPMENT, INC TRAVEL	\$500.00	\$0.00	\$383.00	76.60	\$117.00
2213	INSTRUCTIONAL STAFF TRAINING	\$1,000.00	\$0.00	\$383.00	38.30	\$617.00
2220	LIBRARY/MEDIA SERVICES					
01 2220 111 001	HS LIBRARIAN SALARY	\$16,300.00	\$0.00	\$12,209.40	74.90	\$4,090.60
01 2220 111 003	GS LIBRARIAN SALARY	\$16,300.00	\$0.00	\$12,209.40	74.90	\$4,090.60
01 2220 112 003	LIBRARY AIDE SALARY	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 211 001	LIBRARY HEALTH INS.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 211 003	LIBRARIAN HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 221 001	LIBRARIAN SOCIAL SECURITY	\$1,250.00	\$0.00	\$934.02	74.72	\$315.98
01 2220 221 003	LIBRARIAN SOCIAL SECURITY	\$1,250.00	\$0.00	\$934.02	74.72	\$315.98
01 2220 231 001	LIBRARIAN RETIREMENT	\$1,325.00	\$0.00	\$986.49	74.45	\$338.51
01 2220 231 003	LIBRARIAN RETIREMENT	\$1,325.00	\$0.00	\$986.49	74.45	\$338.51
01 2220 237 000	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 237 001	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 237 003	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00

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Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01 2220 333 001	MILEAGE PAID TO LIBRARY STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 333 003	MILEAGE PAID TO LIBRARY STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 520 001	LIBR. EQUIPMT REPAIR	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 520 003	LIBR. EQUIPMT REPAIR	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 580 001	LIB TRAVEL EXPENSES - MEALS, HOTEL, ETC.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 580 003	LIB TRAVEL EXPENSES - MEALS, HOTEL, ETC.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 610 001	HS LIBRARY SUPPLIES < \$5000	\$125.00	\$0.00	\$35.06	28.05	\$89.94
01 2220 610 003	GS LIBRARY SUPPLIES < \$5000	\$125.00	\$0.00	\$0.00	0.00	\$125.00
01 2220 640 001	LIBRARY BOOKS AND PERIODICALS	\$2,000.00	\$0.00	\$437.68	21.88	\$1,562.32
01 2220 640 003	LIBRARY BOOKS AND PERIODICALS	\$2,000.00	\$0.00	\$530.48	26.52	\$1,469.52
01 2220 643 001	LIBRARY WEB/CLOUD BASED SOFTWARE	\$1,500.00	\$0.00	\$799.32	53.29	\$700.68
01 2220 643 003	LIBRARY WEB/CLOUD BASED SOFTWARE	\$1,500.00	\$0.00	\$799.32	66.55	\$700.68
01 2220 650 001	HS LIBRARY TECH SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 650 003	GS LIBRARY TECH SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 731 001	LIBRARY - FURNITURE, FIXTURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 731 003	LIBRARY - FURNITURE, FIXTURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 733 001	LIBRARY DESKS, CHAIRS, STORAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 733 003	LIBRARY DESKS, CHAIRS, STORAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 734 001	LIBR. COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 734 003	LIBR. COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 735 001	LIB. COMP. SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 735 003	LIB. COMP. SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 810 001	DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 810 003	DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 890 001	LIBRARY OTHER	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2220 890 003	LIBRARY OTHER	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2220	LIBRARY/MEDIA SERVICES	\$45,000.00	\$0.00	\$30,861.68	69.02	\$14,138.32
2223	AUDIO-VISUAL SERVICES					
01 2223 530 001	AUDIO-VISUAL EQUIPMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2223 530 003	AUDIO-VISUAL EQUIPMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2223 650 001	A-V MATERIALS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2223 650 003	A-V MATERIALS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2223	AUDIO-VISUAL SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2224	EDUCATIONAL TV SERVICES					
01 2224 382 001	DISTANCE LEARNING	\$23,000.00	\$0.00	\$0.00	0.00	\$23,000.00
01 2224 382 003	DISTANCE LEARNING	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2224 530 001	TELEVISION BILLINGS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2224 530 003	TELEVISION BILLINGS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2224 731 001	EDUCATIONAL TV SERVICES EQUIPMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2224 731 003	EDUCATIONAL TV SERVICES EQUIPMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2224	EDUCATIONAL TV SERVICES	\$23,000.00	\$0.00	\$0.00	0.00	\$23,000.00
2310	BOARD OF EDUCATION					
01 2310 333 000	MILEAGE PAID TO BOARD	\$250.00	\$0.00	\$209.30	83.72	\$40.70
01 2310 520 000	BOE LIABILITY INS.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2310 521 000	BOE BOND	\$100.00	\$0.00	\$100.00	100.00	\$0.00
01 2310 540 000	NOTICES/PROCEEDINGS - ADS & PRINTING	\$3,500.00	\$0.00	\$2,236.83	69.61	\$1,263.17
01 2310 580 000	BOE TRAVEL - MEALS, HOTEL	\$1,000.00	\$0.00	\$514.84	51.48	\$485.16
01 2310 610 000	BOE SUPPLIES < \$5000	\$500.00	\$0.00	\$80.55	16.11	\$419.45

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Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01 2310 643 000	WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2310 650 000	BOARD TECH SUPPLIES - CDS, DRIVES, IPADS < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2310 733 000	BOE - DESKS, CHAIRS, STORAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2310 810 000	BOE DUES/FEES	\$20,000.00	\$0.00	\$22,931.06	115.16	(\$2,931.06)
01 2310 890 000	BOE OTHER	\$15,000.00	\$0.00	\$19,059.74	127.06	(\$4,059.74)
2310	BOARD OF EDUCATION	\$40,350.00	\$0.00	\$45,132.32	112.59	(\$4,782.32)
2320	SUPERINTENDENT					
01 2320 105 000	SUPERINTENDENT SALARIES	\$126,000.00	\$0.00	\$96,750.00	76.79	\$29,250.00
01 2320 215 000	SUPERINTENDENT HEALTH INSURANCE	\$30,000.00	\$0.00	\$22,140.14	73.80	\$7,859.86
01 2320 225 000	SUPERINTENDENT SOCIAL SECURITY	\$10,000.00	\$0.00	\$7,382.43	73.82	\$2,617.57
01 2320 235 000	SUPERINTENDENT RETIREMENT	\$10,500.00	\$0.00	\$7,817.40	74.45	\$2,682.60
01 2320 237 000	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2320 333 000	MILEAGE PAID TO SUPERINTENDENT	\$0.00	\$0.00	\$112.48	0.00	(\$112.48)
01 2320 580 000	SUPT TRAVEL - MEALS, HOTEL	\$1,000.00	\$0.00	\$807.92	80.79	\$192.08
01 2320 610 000	SUPERINTENDENT SUPPLIES < \$5000	\$250.00	\$0.00	\$106.38	42.55	\$143.62
01 2320 643 000	SUPT WEB/CLOUD BASED SOFTWARE	\$2,500.00	\$0.00	\$275.00	11.00	\$2,225.00
01 2320 650 000	SUPT TECH SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2320 731 000	FURNITURE AND FIXTURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2320 733 000	SUPERINTENDENT - DESKS, CHAIRS, STORAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2320 734 000	SUPERINTENDENT COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2320 735 000	SUPERINTENDENT COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2320 810 000	SUPERINTENDENT DUES AND FEES	\$2,000.00	\$0.00	\$1,149.00	57.45	\$851.00
01 2320 890 000	SUPERINTENDENT OTHER	\$5,000.00	\$0.00	\$2,187.50	43.75	\$2,812.50
2320	SUPERINTENDENT	\$187,250.00	\$0.00	\$138,728.25	74.09	\$48,521.75
2330	DISTRICT LEGAL SERVICES					
01 2330 317 000	LEGAL SERVICES	\$15,000.00	\$0.00	\$11,221.16	85.60	\$3,778.84
2330	DISTRICT LEGAL SERVICES	\$15,000.00	\$0.00	\$11,221.16	85.60	\$3,778.84
2410	OFFICE OF THE PRINCIPAL					
01 2410 110 001	SALARIES - CLERICAL	\$35,000.00	\$0.00	\$24,366.02	69.62	\$10,633.98
01 2410 110 003	SALARIES - CLERICAL	\$35,000.00	\$0.00	\$24,086.87	68.82	\$10,913.13
01 2410 111 001	SALARY - PRINCIPAL	\$43,000.00	\$0.00	\$31,874.94	74.13	\$11,125.06
01 2410 111 003	SALARY - PRINCIPAL	\$43,000.00	\$0.00	\$31,875.03	74.13	\$11,124.97
01 2410 130 001	CLERICAL OVERTIME - NON-INSTRUCTIONAL	\$500.00	\$0.00	\$244.40	48.88	\$255.60
01 2410 130 003	CLERICAL OVERTIME - NON-INSTRUCTIONAL	\$500.00	\$0.00	\$50.90	10.18	\$449.10
01 2410 211 001	PRINCIPAL HEALTH INSURANCE	\$5,500.00	\$0.00	\$3,832.74	69.69	\$1,667.26
01 2410 211 003	PRINCIPAL HEALTH INSURANCE	\$5,500.00	\$0.00	\$3,832.83	69.69	\$1,667.17
01 2410 220 001	SOCIAL SECURITY - CLERICAL	\$2,675.00	\$0.00	\$1,538.45	57.51	\$1,136.55
01 2410 220 003	SOCIAL SECURITY - CLERICAL	\$2,675.00	\$0.00	\$1,832.53	68.51	\$842.47
01 2410 221 001	SOCIAL SECURITY - PRINCIPAL	\$3,300.00	\$0.00	\$2,435.58	73.81	\$864.42
01 2410 221 003	SOCIAL SECURITY - PRINCIPAL	\$3,300.00	\$0.00	\$2,435.58	73.81	\$864.42
01 2410 230 001	RETIREMENT - CLERICAL	\$2,850.00	\$0.00	\$1,988.54	69.77	\$861.46
01 2410 230 003	RETIREMENT - CLERICAL	\$2,850.00	\$0.00	\$1,930.95	67.75	\$919.05
01 2410 231 001	RETIREMENT - PRINCIPAL	\$3,500.00	\$0.00	\$2,575.53	73.59	\$924.47
01 2410 231 003	RETIREMENT - PRINCIPAL	\$3,500.00	\$0.00	\$2,575.53	73.59	\$924.47
01 2410 237 001	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2410 237 003	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2410 330 001	NON-INSTR. STAFF TRAINING & DEVELOPMENT	\$500.00	\$0.00	\$125.00	25.00	\$375.00
01 2410 330 003	NON-INSTR. STAFF TRAINING & DEVELOPMENT	\$500.00	\$0.00	\$50.00	10.00	\$450.00

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Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01 2410 333 001	MILEAGE PAID TO PRINCIPAL/SECRETARY	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2410 333 003	MILEAGE PAID TO PRINCIPAL/SECRETARY	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2410 580 001	TRAVEL - MEALS, HOTEL	\$500.00	\$0.00	\$712.00	142.40	(\$212.00)
01 2410 580 003	TRAVEL - MEALS, HOTEL	\$500.00	\$0.00	\$0.00	0.00	\$500.00
01 2410 610 001	HS OFFICE SUPPLIES < \$5000	\$2,500.00	\$0.00	\$639.10	26.94	\$1,860.90
01 2410 610 003	GS OFFICE SUPPLIES < \$5000	\$2,500.00	\$0.00	\$586.30	33.47	\$1,913.70
01 2410 643 001	WEB/CLOUD BASED SOFTWARE	\$5,000.00	\$0.00	\$3,586.87	71.74	\$1,413.13
01 2410 643 003	WEB/CLOUD BASED SOFTWARE	\$5,000.00	\$0.00	\$3,586.87	71.74	\$1,413.13
01 2410 650 001	HS TECH RELATED SUPPLIES < \$5000	\$2,000.00	\$0.00	\$1,768.00	88.40	\$232.00
01 2410 650 003	GS TECH RELATED SUPPLIES < \$5000	\$2,000.00	\$0.00	\$1,768.00	88.40	\$232.00
01 2410 731 001	EQUIPMENT-MACHINERY, FURNITURE, FIXTURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2410 731 003	EQUIPMENT-MACHINERY, FURNITURE, FIXTURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2410 733 001	PRINC/CLERICAL - DESKS, CHAIRS, STORAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2410 733 003	PRINC/CLERICAL - DESKS, CHAIRS, STORAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2410 734 001	PRINCIPAL/CLERICAL COMP. HARDWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2410 734 003	PRINCIPAL/CLERICAL COMP. HARDWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2410 735 001	PRINCIPAL/CLERICAL SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2410 735 003	PRINCIPAL/CLERICAL SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2410 810 001	PRINCIPAL/CLERICAL DUES/FEES	\$3,750.00	\$0.00	\$3,269.99	87.20	\$480.01
01 2410 810 003	PRINCIPAL/CLERICAL DUES/FEES	\$3,750.00	\$0.00	\$2,814.99	75.07	\$935.01
01 2410 890 001	PRINCIPAL/CLERICAL OTHER	\$1,500.00	\$0.00	\$309.66	20.64	\$1,190.34
01 2410 890 003	PRINCIPAL/CLERICAL OTHER	\$1,500.00	\$0.00	\$454.10	30.27	\$1,045.90
2410	OFFICE OF THE PRINCIPAL	\$224,150.00	\$0.00	\$157,147.30	70.24	\$67,002.70
2510	FISCAL SERVICES - BUSINESS MANAGER					
01 2510 116 000	BUSINESS MANAGER SALARIES	\$55,000.00	\$0.00	\$41,249.97	75.00	\$13,750.03
01 2510 216 000	BUS. MANAGER HEALTH INS.	\$19,650.00	\$0.00	\$14,454.87	73.80	\$5,195.13
01 2510 226 000	BUS. MANAGER SOC. SEC.	\$4,250.00	\$0.00	\$2,935.92	69.08	\$1,314.08
01 2510 236 000	BUS. MANAGER RETIREMENT	\$4,500.00	\$0.00	\$3,332.98	74.07	\$1,167.02
01 2510 237 000	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2510 315 000	AUDIT	\$10,500.00	\$0.00	\$10,500.00	100.00	\$0.00
01 2510 333 000	MILEAGE PAID TO BUSINESS MANAGER	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2510 443 001	COPIER/PRINTER LEASE	\$11,250.00	\$0.00	\$8,505.54	82.36	\$2,744.46
01 2510 443 003	COPIER/PRINTER LEASE	\$11,250.00	\$0.00	\$6,840.24	67.56	\$4,409.76
01 2510 530 001	TELEPHONE	\$3,500.00	\$0.00	\$2,558.58	80.95	\$941.42
01 2510 530 003	TELEPHONE	\$1,500.00	\$0.00	\$1,200.47	88.90	\$299.53
01 2510 531 000	POSTAGE	\$1,000.00	\$0.00	\$2,367.77	241.22	(\$1,367.77)
01 2510 540 000	ADVERTISING AND PRINTING	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2510 580 000	BUS. MGR. TRAVEL - MEALS, HOTEL, ETC.	\$100.00	\$0.00	\$17.69	17.69	\$82.31
01 2510 610 000	SUPPLIES < \$5000	\$1,000.00	\$0.00	\$450.13	45.01	\$549.87
01 2510 643 000	BUSINESS OFFICE WEB/CLOUD BASED SOFTWARE	\$7,500.00	\$0.00	\$26.91	0.40	\$7,473.09
01 2510 650 000	BUS. OFFICE TECH SUPPLIES < \$5000	\$2,000.00	\$0.00	\$1,765.99	88.30	\$234.01
01 2510 731 000	BUSINESS OFFICE - FURNITURE, FIXTURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2510 733 000	BUSINESS OFFICE DESKS, CHAIRS, STORAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2510 734 000	BUSINESS OFFICE TECH RELATED HARDWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2510 735 000	BUSINESS OFFICE TECH RELATED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2510 810 000	DUES AND FEES	\$1,000.00	\$0.00	\$1,117.76	116.78	(\$117.76)

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Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01 2510 890 000	BUSINESS OFFICE OTHER	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2510	FISCAL SERVICES - BUSINESS MANAGER	\$134,000.00	\$0.00	\$97,324.82	74.18	\$36,675.18
2570	PERSONNEL SERVICES - RECRUITMENT, TRAIN.					
01 2570 330 000	EMPLOYEE TRAINING, DEVELOPMENT & RELATED TRAVEL	\$0.00	\$0.00	\$40.00	0.00	(\$40.00)
01 2570 330 001	NON-INSTR. STAFF TRAINING & DEVELOPMENT, INC TRAVEL	\$500.00	\$0.00	\$264.03	52.81	\$235.97
01 2570 330 003	NON-INSTR. STAFF TRAINING & DEVELOPMENT, INC TRAVEL	\$500.00	\$0.00	\$0.00	0.00	\$500.00
01 2570 810 001	DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2570 810 003	DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2570	PERSONNEL SERVICES - RECRUITMENT, TRAIN.	\$1,000.00	\$0.00	\$304.03	30.40	\$695.97
2580	ADMINISTRATIVE TECHNOLOGY SERVICES					
01 2580 114 001	SALARIES - TECHNICAL STAFF	\$65,000.00	\$0.00	\$48,082.05	73.97	\$16,917.95
01 2580 134 001	OVERTIME - TECHNICAL STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2580 154 001	ADDITIONAL COMPENSATION - TECHNICAL STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2580 224 001	SOCIAL SECURITY - TECHNICAL STAFF	\$5,500.00	\$0.00	\$3,678.29	66.88	\$1,821.71
01 2580 234 001	RETIREMENT - TECHNICAL STAFF	\$5,500.00	\$0.00	\$3,885.03	70.64	\$1,614.97
01 2580 237 001	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2580 274 001	WORKER'S COMP - TECHNICAL STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2580 352 000	OTHER PROF/TECH SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2580 432 001	TECHNOLOGY RELATED REPAIRS & MAINTENANCE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2580 432 003	TECHNOLOGY RELATED REPAIRS & MAINTENANCE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2580 443 001	COMPUTER LEASING	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2580 443 003	COMPUTER LEASING	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2580 610 001	GENERAL SUPPLIES	\$1,000.00	\$0.00	\$934.68	93.47	\$65.32
01 2580 610 003	GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2580 650 001	TECH RELATED SUPPLIES - CDS,DRIVES,IPADS	\$5,000.00	\$0.00	\$4,352.99	87.06	\$647.01
01 2580 650 003	TECH RELATED SUPPLIES - CDS,DRIVES,IPADS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2580	ADMINISTRATIVE TECHNOLOGY SERVICES	\$82,000.00	\$0.00	\$60,933.04	74.31	\$21,066.96
2610	OPERATION OF BUILDINGS					
01 2610 410 001	WATER/SEWER	\$2,500.00	\$0.00	\$1,844.46	81.98	\$655.54
01 2610 410 003	WATER/SEWER	\$2,500.00	\$0.00	\$1,844.46	81.98	\$655.54
01 2610 431 001	REPAIRS & MAINTENANCE SERVICES - HIRED	\$10,000.00	\$0.00	\$3,655.00	36.55	\$6,345.00
01 2610 431 003	REPAIRS & MAINTENANCE SERVICES - HIRED	\$5,000.00	\$0.00	\$267.89	5.36	\$4,732.11
01 2610 520 001	BUILDING PROPERTY & LIABILITY INSURANCE	\$33,132.00	\$0.00	\$33,132.00	100.00	\$0.00
01 2610 520 003	BUILDING PROPERTY & LIABILITY INSURANCE	\$33,132.00	\$0.00	\$33,132.00	100.00	\$0.00
01 2610 610 001	HS CUSTODIAL SUPPLIES < \$5000	\$20,000.00	\$0.00	\$12,027.18	77.03	\$7,972.82
01 2610 610 003	GS CUSTODIAL SUPPLIES < \$5000	\$10,000.00	\$0.00	\$3,047.19	32.44	\$6,952.81
01 2610 621 001	UTILITIES - ELECTRICITY, PROPANE	\$55,000.00	\$0.00	\$42,188.78	82.01	\$12,811.22
01 2610 621 003	UTILITIES - ELECTRICITY, PROPANE	\$15,000.00	\$0.00	\$8,714.57	61.33	\$6,285.43
01 2610 626 000	CUSTODIAL GAS/FUEL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2610 629 001	OTHER ENERGY UTILITIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2610 629 003	OTHER ENERGY UTILITIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2610 731 001	COMPLEX MACHINERY, I.E. LATHES, PRESSES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2610 731 003	COMPLEX MACHINERY, I.E. LATHES, PRESSES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2610	OPERATION OF BUILDINGS	\$186,264.00	\$0.00	\$139,853.53	79.05	\$46,410.47
2620	MAINTENANCE OF BUILDINGS					
01 2620 110 001	CUSTODIAL SALARIES	\$52,000.00	\$0.00	\$35,277.82	67.84	\$16,722.18

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Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01 2620 110 003	CUSTODIAL SALARIES	\$17,000.00	\$0.00	\$11,186.00	65.80	\$5,814.00
01 2620 130 001	CUSTODIAL OVERTIME	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2620 130 003	CUSTODIAL OVERTIME	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2620 210 001	CUSTODIAL HEALTH INS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2620 210 003	CUSTODIAL HEALTH INS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2620 220 001	CUSTODIAL SOC. SEC.	\$4,000.00	\$0.00	\$2,698.72	67.47	\$1,301.28
01 2620 220 003	CUSTODIAL SOC. SEC.	\$1,300.00	\$0.00	\$819.85	63.07	\$480.15
01 2620 230 001	CUSTODIAL RETIREMENT	\$4,250.00	\$0.00	\$2,837.40	66.76	\$1,412.60
01 2620 230 003	CUSTODIAL RETIREMENT	\$1,375.00	\$0.00	\$0.00	0.00	\$1,375.00
01 2620 237 001	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2620 237 003	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2620 271 001	CUSTODIAL WORKERS COMP/UNEMPLOYMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2620 333 001	MILEAGE PAID TO CUSTODIAL STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2620 333 003	MILEAGE PAID TO CUSTODIAL STAFF	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2620 431 001	BUILDING REPAIRS & MAINTENANCE SERVICES	\$52,661.00	\$0.00	\$8,567.46	17.38	\$44,093.54
01 2620 431 003	BUILDING REPAIRS & MAINTENANCE SERVICES	\$50,000.00	\$0.00	\$2,292.50	4.59	\$47,707.50
01 2620 610 001	MAINTENANCE OF BUILDING SUPPLIES < \$5000	\$5,000.00	\$0.00	\$0.00	0.00	\$5,000.00
01 2620 610 003	MAINTENANCE OF BUILDING SUPPLIES < \$5000	\$2,500.00	\$0.00	\$0.00	0.00	\$2,500.00
01 2620 733 001	FURNITURE/EQUIPM'T	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2620 733 003	FURNITURE/EQUIPM'T	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2620 890 001	MAINTENANCE OTHER	\$2,000.00	\$0.00	\$65.00	3.44	\$1,935.00
01 2620 890 003	MAINTENANCE OTHER	\$2,000.00	\$0.00	\$0.00	0.00	\$2,000.00
2620	MAINTENANCE OF BUILDINGS	\$194,086.00	\$0.00	\$63,744.75	33.15	\$130,341.25
2630	CARE AND UPKEEP OF GROUNDS - SNOW, LAWN					
01 2630 420 000	CLEANING SERVICES - INCLUDING SNOW AND LAWN CARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2630 431 000	CARE & UPKEEP OF GROUNDS - SNOW, LAWN	\$5,500.00	\$0.00	\$1,214.60	30.93	\$4,285.40
01 2630 610 000	GROUNDKEEPING SUPPLIES < \$5000	\$3,500.00	\$0.00	\$2,198.17	86.03	\$1,301.83
01 2630 731 000	INITIAL PURCHASE OF GROUNDS EQUIPMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2630	CARE AND UPKEEP OF GROUNDS - SNOW, LAWN	\$9,000.00	\$0.00	\$3,412.77	52.36	\$5,587.23
2640	CARE AND UPKEEP OF EQUIPMENT					
01 2640 431 000	EQUIPMENT REPAIRS & MAINT. SERVICES	\$2,000.00	\$0.00	\$1,073.73	53.69	\$926.27
2640	CARE AND UPKEEP OF EQUIPMENT	\$2,000.00	\$0.00	\$1,073.73	53.69	\$926.27
2650	VEHICLE OPERATION & MAINTENANCE-NOT BUS					
01 2650 431 000	MOWER REPAIRS & MAINTENANCE SERVICES	\$500.00	\$0.00	\$180.75	36.15	\$319.25
01 2650 626 000	MOWER FUEL	\$750.00	\$0.00	\$128.23	23.35	\$621.77
2650	VEHICLE OPERATION & MAINTENANCE-NOT BUS	\$1,250.00	\$0.00	\$308.98	28.47	\$941.02
2660	SECURITY					
01 2660 431 001	SECURITY REPAIRS & MAINT. SERVICES	\$5,000.00	\$0.00	\$64.30	1.29	\$4,935.70
01 2660 431 003	SECURITY REPAIRS & MAINT. SERVICES	\$35,000.00	\$0.00	\$29,476.00	84.22	\$5,524.00
01 2660 610 001	SECURITY SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2660 610 003	SECURITY SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2660 643 001	DOOR SYSTEM WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$610.80	0.00	(\$610.80)
01 2660 731 001	SECURITY CAMERAS AND EQUIPMENT	\$3,000.00	\$0.00	\$0.00	0.00	\$3,000.00
01 2660 731 003	SECURITY CAMERAS AND EQUIPMENT	\$2,000.00	\$0.00	\$0.00	0.00	\$2,000.00
2660	SECURITY	\$45,000.00	\$0.00	\$30,151.10	67.00	\$14,848.90
2670	SAFETY					
01 2670 431 001	SAFETY REPAIRS & MAINT.	\$1,500.00	\$0.00	\$849.00	56.60	\$651.00

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Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
	SERVICES - FIRE					
01 2670 431 003	SAFETY REPAIRS & MAINT. SERVICES - FIRE	\$500.00	\$0.00	\$722.00	144.40	(\$222.00)
01 2670 610 001	SAFETY SUPPLIES < \$5000	\$500.00	\$0.00	\$1,250.28	250.06	(\$750.28)
01 2670 610 003	SAFETY SUPPLIES < \$5000	\$500.00	\$0.00	\$300.00	60.00	\$200.00
01 2670 731 001	SAFETY EQUIPMENT-FIRE EXTINGUISHERS ETC.	\$500.00	\$0.00	\$0.00	0.00	\$500.00
01 2670 731 003	SAFETY EQUIPMENT-FIRE EXTINGUISHERS ETC.	\$500.00	\$0.00	\$0.00	0.00	\$500.00
2670 SAFETY		\$4,000.00	\$0.00	\$3,121.28	78.03	\$878.72
2710 VEHICLE OPERATION - REGULAR EDUCATION						
01 2710 130 000	BUS OVERTIME - NON-INSTRUCTIONAL	\$5,000.00	\$0.00	\$2,440.08	48.80	\$2,559.92
01 2710 150 000	BUS DRIVERS - NON-INSTRUCTIONAL	\$60,000.00	\$0.00	\$51,399.12	85.67	\$8,600.88
01 2710 220 000	BUS DRIVER SOC SEC. - NON-INSTRUCTIONAL	\$5,500.00	\$0.00	\$4,092.82	74.41	\$1,407.18
01 2710 230 000	RETIREMENT - NON-INSTRUCTIONAL	\$5,000.00	\$0.00	\$3,799.53	75.99	\$1,200.47
01 2710 237 000	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2710 271 000	BUS DRIVER WORKER'S COMPENSATION	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2710 330 000	EMPLOYEE BUS TRAINING, DEVELOPMENT & RELATED TRAVEL	\$0.00	\$0.00	\$200.00	0.00	(\$200.00)
01 2710 332 000	MILEAGE TO PARENTS	\$7,500.00	\$0.00	\$8,224.76	109.66	(\$724.76)
01 2710 333 000	MILEAGE PAID TO STAFF	\$500.00	\$0.00	\$0.00	0.00	\$500.00
01 2710 580 000	BUS DRIVER TRAVEL - MEALS, HOTEL, ETC.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2710 626 000	BUS/VAN GAS AND DIESEL FUEL	\$25,000.00	\$0.00	\$17,812.83	80.47	\$7,187.17
01 2710 732 000	BUS AND VEHICLE ACQUISITION	\$30,000.00	\$0.00	\$30,000.00	100.00	\$0.00
2710 VEHICLE OPERATION - REGULAR EDUCATION		\$138,500.00	\$0.00	\$117,969.14	86.84	\$20,530.86
2730 VEHICLE SERVICING AND MAINTENANCE						
01 2730 431 000	BUS REPAIRS/MAINTENANCE	\$25,000.00	\$0.00	\$13,927.77	55.83	\$11,072.23
01 2730 520 000	BUS INSURANCE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 2730 890 000	BUS OTHER	\$2,000.00	\$0.00	\$1,126.20	56.31	\$873.80
2730 VEHICLE SERVICING AND MAINTENANCE		\$27,000.00	\$0.00	\$15,053.97	55.87	\$11,946.03
3512 DISTANCE EDUCATION INCENTIVE PAYMENTS						
01 3512 382 001	DISTANCE EDUCATION	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 3512 561 001	ESU 5 SPANISH (\$ PAID TO OTHER DISTRICTS)	\$7,500.00	\$0.00	\$0.00	0.00	\$7,500.00
3512 DISTANCE EDUCATION INCENTIVE PAYMENTS		\$7,500.00	\$0.00	\$0.00	0.00	\$7,500.00
3535 HIGH ABILITY LEARNERS						
01 3535 111 001	HAL SALARIES - TEACHERS	\$1,628.00	\$0.00	\$1,220.94	75.00	\$407.06
01 3535 111 003	HAL SALARIES - TEACHERS	\$1,628.00	\$0.00	\$1,220.94	75.00	\$407.06
01 3535 221 001	HAL SOCIAL SECURITY - TEACHERS	\$125.00	\$0.00	\$93.42	74.74	\$31.58
01 3535 221 003	HAL SOCIAL SECURITY - TEACHERS	\$125.00	\$0.00	\$93.42	74.74	\$31.58
01 3535 231 001	HAL RETIREMENT - TEACHERS	\$133.00	\$0.00	\$98.64	74.17	\$34.36
01 3535 231 003	HAL RETIREMENT - TEACHERS	\$132.00	\$0.00	\$98.64	74.73	\$33.36
01 3535 237 001	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 3535 237 003	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 3535 271 001	HAL WORKER'S COMP - TEACHERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 3535 271 003	HAL WORKER'S COMP - TEACHERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 3535 580 001	HAL TRAVEL EXPENSES - MEALS, HOTEL, ETC.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 3535 580 003	HAL TRAVEL EXPENSES - MEALS, HOTEL, ETC.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 3535 591 001	HS HIGH ABILITY LEARNER DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 3535 591 003	GS HIGH ABILITY LEARNER DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 3535 610 001	HAL SUPPLIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 3535 610 003	HAL SUPPLIES	\$0.00	\$0.00	\$175.00	0.00	(\$175.00)

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Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
3535	HIGH ABILITY LEARNERS	\$3,771.00	\$0.00	\$3,001.00	79.58	\$770.00
3551	CAREER EDUCATION					
01 3551 320 001	CTE PROFESSIONAL EDUCATIONAL SERVICES	\$0.00	\$0.00	\$1,746.00	0.00	(\$1,746.00)
01 3551 610 001	CAREER EDUCATION SUPPLIES < \$5000	\$10,000.00	\$0.00	\$1,666.00	25.50	\$8,334.00
01 3551 810 001	CAREER TECH ED DUES AND FEES	\$0.00	\$0.00	\$2,200.00	0.00	(\$2,200.00)
3551	CAREER EDUCATION	\$10,000.00	\$0.00	\$5,612.00	64.96	\$4,388.00
3552	SCHOOL SAFETY AND SECURITY ACT					
01 3552 431 001	SCHOOL SAFETY GRANT MAINT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 3552 431 003	GS SCHOOL SAFETY REPAIRS/MAINT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
3552	SCHOOL SAFETY AND SECURITY ACT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
4200	LAND IMPROVEMENTS					
01 4200 710 001	LAND AND LAND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 4200 710 003	LAND AND LAND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
4200	LAND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
4700	BUILDING IMPROVEMENTS					
01 4700 352 001	OTHER TECHNICAL SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 4700 352 003	OTHER TECHNICAL SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 4700 720 001	BUILDINGS AND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 4700 720 003	BUILDINGS AND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
4700	BUILDING IMPROVEMENTS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
5000	DEBT SERVICES					
01 5000 831 000	REDEMPTION OF PRINC< LOANS,LEASE PURCH	\$140,000.00	\$0.00	\$334,711.81	239.08	(\$194,711.81)
01 5000 832 000	INTEREST ON SHORT OR LONG TERM DEBT	\$10,000.00	\$0.00	\$4,342.69	43.43	\$5,657.31
01 5000 833 000	LOAN FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
5000	DEBT SERVICES	\$150,000.00	\$0.00	\$339,054.50	226.04	(\$189,054.50)
6200	TITLE I, PART A ESSA					
01 6200 111 003	TITLE I SALARY	\$48,100.00	\$0.00	\$36,046.80	74.94	\$12,053.20
01 6200 112 003	TITLE I AIDE SALARY	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6200 211 003	GROUP HEALTH INSURANCE - TEACHERS	\$29,200.00	\$0.00	\$21,094.65	72.24	\$8,105.35
01 6200 221 003	TITLE I SOC SECURITY - TEACHERS/PRINC.	\$3,700.00	\$0.00	\$2,717.77	73.45	\$982.23
01 6200 222 003	SOCIAL SECURITY - AIDES/PARAS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6200 231 003	TITLE I RETIREMENT - TEACHERS/PRINCIPAL	\$3,900.00	\$0.00	\$2,912.58	74.68	\$987.42
01 6200 232 003	RETIREMENT - AIDES/PARAS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6200 237 003	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6200 810 003	TITLE I DUES & FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6200	TITLE I, PART A ESSA	\$84,900.00	\$0.00	\$62,771.80	73.94	\$22,128.20
6210	TITLE I PART A ACCOUNTABILITY ESSA					
01 6210 111 000	TITLE I ACCOUNTABILITY SALARIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6210 113 000	TITLE I ACCOUNTABILITY SUB SALARIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6210 221 000	TITLE I ACCOUNTABILITY SOCIAL SECURITY	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6210 231 000	TITLE I ACCOUNTABILITY RETIREMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6210 580 000	TITLE I ACCOUNTABILITY TRAVEL EXPENSES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6210 610 000	TITLE I ACCOUNTABILITY SUPPLIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6210 810 000	TITLE I ACCOUNTABILITY DUES & FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6210	TITLE I PART A ACCOUNTABILITY ESSA	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6310	TITLE IIA, PART A ESSA-SUPPORTING INSTR					
01 6310 151 001	ADDITIONAL COMP. - TEACHERS/PRINCIPAL	\$0.00	\$0.00	\$0.00	0.00	\$0.00

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Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01 6310 151 003	ADDITIONAL COMP. - TEACHERS/PRINCIPAL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6310	TITLE IIA, PART A ESSA-SUPPORTING INSTR	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6406	IDEA PRE-SCHOOL BASE ALLOCATION					
01 6406 395 003	FEDERAL GRANT AWARD ESU CONTRACT UP TO \$25,000	\$0.00	\$0.00	\$1,050.00	0.00	(\$1,050.00)
01 6406 591 003	ECSE - IDEA PRE-SCHOOL BASE ALLOCATION	\$1,050.00	\$0.00	\$0.00	0.00	\$1,050.00
6406	IDEA PRE-SCHOOL BASE ALLOCATION	\$1,050.00	\$0.00	\$1,050.00	100.00	\$0.00
6408	IDEA PART B BASE & ENROLLMENT POVERTY					
01 6408 395 003	FEDERAL GRANT AWARD ESU CONTRACT UP TO \$25,000	\$0.00	\$0.00	\$25,000.00	0.00	(\$25,000.00)
01 6408 396 003	FEDERAL GRANT AWARD ESU CONTRACT OVER \$25,000	\$0.00	\$0.00	\$7,036.00	0.00	(\$7,036.00)
01 6408 591 001	SERVICES PURCHASED FROM ESU	\$32,036.00	\$0.00	\$0.00	0.00	\$32,036.00
01 6408 591 003	IDEA PART B BASE & ENROLLMENT POVERTY	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6408	IDEA PART B BASE & ENROLLMENT POVERTY	\$32,036.00	\$0.00	\$32,036.00	100.00	\$0.00
6412	IDEA ENROLLMENT POVERTY, NON-PUBLIC					
01 6412 591 003	GS - HOMESCHOOL SPEECH THERAPY	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6412	IDEA ENROLLMENT POVERTY, NON-PUBLIC	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6421	IDEA PART B ARP - BASE/ENROLL POV 0-21					
01 6421 591 003	ECSE - IDEA PART B ARP - BASE/ENROLL POV 0-21	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6421	IDEA PART B ARP - BASE/ENROLL POV 0-21	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6422	IDEA PS ARP - BASE/ENROLLMENT POVERTY					
01 6422 591 003	ECSE - IDEA PS ARP - BASE/ENROLLMENT POVERTY	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6422	IDEA PS ARP - BASE/ENROLLMENT POVERTY	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6700	CARL PERKINS					
01 6700 580 001	CARL PERKINS TRAVEL- MEALS, HOTEL, ETC.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6700 810 001	CARL PERKINS DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6700	CARL PERKINS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6969	TITLE IV, PART A ESSA STUDENT SUPPORT					
01 6969 111 003	SALARIES - TEACHERS/PRINCIPAL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6969	TITLE IV, PART A ESSA STUDENT SUPPORT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6992	REAP					
01 6992 650 001	REAP TECH RELATED SUPPLIES	\$26,200.00	\$0.00	\$10,467.00	39.95	\$15,733.00
01 6992 650 003	REAP TECH RELATED SUPPLIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6992 734 001	REAP COMPUTER EQUIPMENT (HARDWARE)	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6992 734 003	REAP COMPUTER EQUIPMENT (HARDWARE)	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6992 735 001	REAP COMPUTER EQUIPMENT (SOFTWARE)	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6992 735 003	REAP COMPUTER EQUIPMENT (SOFTWARE)	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6992	REAP	\$26,200.00	\$0.00	\$10,467.00	39.95	\$15,733.00
6996	ESSER I COVID RELIEF EXPENSES					
01 6996 610 000	ESSER 1 COVID GENERAL SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6996 610 001	ESSER 1 COVID GENERAL SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6996 610 003	ESSER 1 COVID GENERAL SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6996	ESSER I COVID RELIEF EXPENSES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6997	ESSER II COVID EXPENDITURES 03/13/20 - 09/30/23					
01 6997 591 001	SERVICES PURCHASED FROM ESU	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6997 591 003	SERVICES PURCHASED FROM ESU	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6997 610 000	DISTRICT ESSER II COVID GENERAL SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6997 610 001	HS ESSER II COVID GENERAL SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6997 610 003	GS ESSER II GENERAL SUPPLIES <	\$0.00	\$0.00	\$0.00	0.00	\$0.00

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	\$5000					
01 6997 643 001	HS ESSER II COVID WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6997 643 003	GS ESSER II COVID WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6997 650 001	HS ESSERS II COVID TECH SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6997 650 003	GS ESSERS II COVID TECH SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6997	ESSER II COVID EXPENDITURES 03/13/20 - 09/30/23	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6998	ESSER III COVID EXPENDITURES THROUGH 09/30/24					
01 6998 111 003	ESSER III SALARIES - TEACHERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 211 003	GROUP HEALTH INSURANCE - TEACHERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 221 003	ESSER III SOCIAL SECURITY - TEACHERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 231 003	ESSER III RETIREMENT - TEACHERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 237 003	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 271 003	WORKER'S COMPENSATION	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 320 001	ESSER III MENTAL HEALTH	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 320 003	ESSER III MENTAL HEALTH	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 580 001	TRAVEL EXPENSES - MEALS, HOTEL, ETC.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 580 003	TRAVEL EXPENSES - MEALS, HOTEL, ETC.	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 591 001	ESSER III NON SPED MENTAL HEALTH ESU	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 591 003	ESSER III NON SPED MENTAL HEALTH ESU	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 610 000	ESSER III GENERAL SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 610 001	ESSER III GENERAL SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 610 003	ESSER III GENERAL SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 640 003	ESSR III TEXTBOOKS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 643 001	ESSER III WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 643 003	ESSER III WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 650 000	ESSER III TECH SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 650 001	ESSER III TECH SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 650 003	ESSER III TECH SUPPLIES < \$5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 810 001	DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 6998 810 003	DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
6998	ESSER III COVID EXPENDITURES THROUGH 09/30/24	\$0.00	\$0.00	\$0.00	0.00	\$0.00
8000	TRANSFERS					
01 8000 751 000	PETTY CASH FUND	\$0.00	\$0.00	\$0.00	0.00	\$0.00
01 8000 912 000	DISTRICT TO LUNCH	\$95,000.00	\$0.00	\$51,000.00	53.68	\$44,000.00
01 8000 913 001	DIST TO ACTIVITY	\$20,000.00	\$0.00	\$0.00	35.24	\$20,000.00
01 8000 914 000	TRANSFERS TO BOND FUND	\$0.00	\$0.00	\$0.00	0.00	\$0.00
8000	TRANSFERS	\$115,000.00	\$0.00	\$51,000.00	50.48	\$64,000.00
01	GENERAL FUND	\$3,725,457.00	\$0.00	\$2,831,886.47	77.39	\$893,570.53

Regular; Processing Month 06/2026; Fund Number 01, 06

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
06	HOT LUNCH FUND					
3100	FOOD SERVICES OPERATIONS					
06 3100 110 000	HOT LUNCH SALARIES	\$60,000.00	\$0.00	\$45,128.51	75.21	\$14,871.49
06 3100 130 000	HOT LUNCH OVERTIME - NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 130 001	HOT LUNCH OVERTIME - NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 220 000	SOCIAL SECURITY	\$5,000.00	\$0.00	\$3,334.21	66.68	\$1,665.79
06 3100 230 000	RETIREMENT	\$5,000.00	\$0.00	\$3,646.38	72.93	\$1,353.62
06 3100 237 000	INCREASED RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 330 001	EMPLOYEE TRAINING AND DEVELOPMENT	\$500.00	\$0.00	\$0.00	0.00	\$500.00
06 3100 330 003	EMPLOYEE TRAINING AND DEVELOPMENT	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 410 000	UTILITIES - FIRE INSPECTION	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 431 001	HOT LUNCH REPAIRS & MAINTENANCE	\$2,000.00	\$0.00	\$193.98	9.70	\$1,806.02
06 3100 431 003	HOT LUNCH REPAIRS & MAINTENANCE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 580 000	TRAVEL EXPENSES & MILEAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 580 001	TRAVEL EXPENSES & MILEAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 580 003	TRAVEL EXPENSES & MILEAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 610 000	HOT LUNCH SUPPLIES	\$5,000.00	\$0.00	\$1,915.55	39.15	\$3,084.45
06 3100 621 001	HOT LUNCH UTILITIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 621 003	HOT LUNCH UTILITIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 626 000	HOT LUNCH PROPANE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 630 000	FOOD	\$100,000.00	\$0.00	\$78,094.01	80.99	\$21,905.99
06 3100 643 001	HOT LUNCH WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 643 003	HOT LUNCH WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00	\$0.00
06 3100 731 000	HOT LUNCH EQUIPMENT	\$5,000.00	\$0.00	\$0.00	0.00	\$5,000.00
06 3100 810 000	HOT LUNCH DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00	\$0.00
3100	FOOD SERVICES OPERATIONS	\$182,500.00	\$0.00	\$132,312.64	74.11	\$50,187.36
06	HOT LUNCH FUND	\$182,500.00	\$0.00	\$132,312.64	74.11	\$50,187.36

THS BOARD SUMMARY REPORT

06/2026

Regular; Processing Month 06/2026; Fund Number 01, 06

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
Grand Total:		\$3,907,957.00	\$0.00	\$2,964,199.11	77.23	\$943,757.89

Cash Receipt Listing by Fund

Posted; Entries to Include Entries with Amounts; Processing Month 05/2026

Fund: 01 GENERAL FUND

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
3		05/11/2026	THOMAS COUNTY TAXES	01 1100 0	THOMAS COUNTY TAXES	810,842.82
				Account Number Total: 01 1100 0	THOMAS COUNTY TAXES	810,842.82
2		05/08/2026	CHERRY COUNTY TAXES	01 1100 2	CHERRY COUNTY TAXES	214,328.55
				Account Number Total: 01 1100 2	CHERRY COUNTY TAXES	214,328.55
2		05/08/2026	CHERRY COUNTY MOTOR VEHICLE TAXES	01 1125	CHERRY COUNTY MOTOR VEHICLE TAXES	92.09
3		05/11/2026	THOMAS COUNTY MOTOR VEHICLE TAXES	01 1125	THOMAS COUNTY MOTOR VEHICLE TAXES	5,245.64
				Account Number Total: 01 1125	MOTOR VEHICLE TAXES	5,337.73
6		05/29/2026	INTEREST PAID	01 1510 2	INTEREST PAID	3.19
7		05/29/2026	INTEREST CAPITALIZATION	01 1510 2	INTEREST CAPITALIZATION	166.38
				Account Number Total: 01 1510 2	INTEREST	169.57
2		05/08/2026	CHERRY COUNTY FINES & LICENSES	01 2110	CHERRY COUNTY FINES & LICENSES	175.82
3		05/11/2026	THOMAS COUNTY FINES & LICENSES	01 2110	THOMAS COUNTY FINES & LICENSES	1,673.33
				Account Number Total: 01 2110	COUNTY FINES & LICENSES	1,849.15
5		05/29/2026	STATE AID	01 3110 2	STATE AID	22,296.00
				Account Number Total: 01 3110 2	STATE AID	22,296.00
4		05/22/2026	SPED SA FFR REIMB 24-25	01 3120 2	SPED SA FFR REIMB 24-25	18,122.00
				Account Number Total: 01 3120 2	SPECIAL EDUCATION	18,122.00
1		05/07/2026	TITLE 1, PART A ESSA	01 4505	TITLE 1, PART A ESSA	6,974.00
				Account Number Total: 01 4505	TITLE 1, PART A ESSA	6,974.00
					Fund Total: 01	1,079,919.82

Cash Receipt Listing by Fund

Posted; Entries to Include Entries with Amounts; Processing Month 05/2026

Fund: 05 STUDENT ACTIVITIES FUND

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
1		05/08/2026	FFA LABOR AUCTION	05 1710 0012	FFA LABOR AUCTION	6,355.00
2		05/11/2026	FFA LABOR AUCTION	05 1710 0012	FFA LABOR AUCTION	2,665.00
Account Number Total: 05 1710 0012					FFA REVENUE	9,020.00
1		05/08/2026	CONCESSIONS SALES	05 1710 0013	CONCESSIONS SALES	41.00
Account Number Total: 05 1710 0013					CONCESSION STAND REVENUE	41.00
1		05/08/2026	FCCLA SPONSORSHIPS	05 1710 0019	FCCLA SPONSORSHIPS	1,450.00
3		05/19/2026	FCCLA SPONSORSHIPS	05 1710 0019	FCCLA SPONSORSHIPS	1,120.00
3		05/19/2026	FCCLA SUCKER SALES	05 1710 0019	FCCLA SUCKER SALES	118.25
Account Number Total: 05 1710 0019					FCCLA REVENUE	2,688.25
					Fund Total: 05	11,749.25

Cash Receipt Listing by Fund

Posted; Entries to Include Entries with Amounts; Processing Month 05/2026

Fund: 06 HOT LUNCH FUND

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
2		05/08/2026	DAILY SALES - SCHOOL LUNCH PROGRAM	06 1611 000	DAILY SALES - SCHOOL LUNCH PROGRAM	98.40
3		05/14/2026	DAILY SALES - SCHOOL LUNCH PROGRAM	06 1611 000	DAILY SALES - SCHOOL LUNCH PROGRAM	50.00
5		05/19/2026	DAILY SALES - SCHOOL LUNCH PROGRAM	06 1611 000	DAILY SALES - SCHOOL LUNCH PROGRAM	76.25
6		05/19/2026	DAILY SALES - SCHOOL LUNCH PROGRAM	06 1611 000	DAILY SALES - SCHOOL LUNCH PROGRAM	353.00
Account Number Total: 06 1611 000					DAILY SALES - SCHOOL LUNCH PROGRAM	577.65
1		05/04/2026	STATE REIMBURSEMENTS	06 3150	STATE REIMBURSEMENTS	150.59
Account Number Total: 06 3150					STATE REIMBURSEMENTS	150.59
4		05/14/2026	BREAKFAST, LUNCH AND SPECIAL MILK	06 4210	BREAKFAST, LUNCH AND SPECIAL MILK	6,564.64
Account Number Total: 06 4210					FEDERAL REIMBURSEMENT	6,564.64
Fund Total: 06						7,292.88

Cash Receipt Listing by Fund

Posted; Entries to Include Entries with Amounts; Processing Month 05/2026

Summary Totals

Account Type

Subtotal Revenue	1,098,961.95
Subtotal Expense	
Subtotal General Ledger	
Total:	<u>1,098,961.95</u>

Cash Accounts

01 101 0002	1,079,919.82
05 101	11,749.25
06 101	7,292.88
Total:	<u>1,098,961.95</u>

Receivable Accounts

Regular; Processing Month 05/2026; Accounts to Include Accounts with
Activity; Fund Number 01, 06

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100 0	THOMAS COUNTY TAXES	1,777,000.00	810,842.82	1,897,638.30	106.79	(120,638.30)
01 1100 2	CHERRY COUNTY TAXES	874,000.00	214,328.55	532,443.07	60.92	341,556.93
01 1115	CARLINE TAX	10,000.00	0.00	0.00	0.00	10,000.00
01 1125	MOTOR VEHICLE TAXES	70,000.00	5,337.73	68,652.78	98.08	1,347.22
01 1140	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00
01 1510 2	INTEREST	1,000.00	169.57	540.65	54.07	459.35
01 1920	CONTRIBUTIONS & DONATIONS	0.00	0.00	6,500.00	0.00	(6,500.00)
01 1955	POSTSECONDARY RECEIPTS - MPCC	0.00	0.00	1,901.25	0.00	(1,901.25)
01 1990 2	OTHER LOCAL RECEIPTS	10,000.00	0.00	10.00	0.10	9,990.00
	Subtotal: LOCAL RECEIPTS	2,742,000.00	1,030,678.67	2,507,686.05	91.45	234,313.95
01 2110	COUNTY FINES & LICENSES	20,000.00	1,849.15	21,544.87	107.72	(1,544.87)
01 2210 2	ESU RECEIPTS	0.00	0.00	235.00	0.00	(235.00)
	Subtotal: COUNTY AND ESU RECEIPTS	20,000.00	1,849.15	21,779.87	108.90	(1,779.87)
01 3110 2	STATE AID	222,958.00	22,296.00	200,664.00	90.00	22,294.00
01 3120 2	SPECIAL EDUCATION	190,000.00	18,122.00	158,877.00	83.62	31,123.00
01 3130	HOMESTEAD EXEMPTION	0.00	0.00	0.00	0.00	0.00
01 3131	PROPERTY TAX CREDIT	0.00	0.00	0.00	0.00	0.00
01 3132	PERSONAL PROPERTY TAX CREDITS	0.00	0.00	0.00	0.00	0.00
01 3134	PUBLIC SERVICE/RAILROAD CREDITS	0.00	0.00	0.00	0.00	0.00
01 3180	PRO RATE MOTOR VEHIC	3,000.00	0.00	0.00	0.00	3,000.00
01 3400 2	STATE APPORTIONMENT	20,000.00	0.00	24,816.28	124.08	(4,816.28)
01 3512	DISTANCE EDUCATION INCENTIVE PAYMENTS	7,000.00	0.00	7,000.00	100.00	0.00
01 3535	PAYMENTS HIGH ABILITY LEARNERS	2,300.00	0.00	3,067.00	133.35	(767.00)
01 3551	CAREER EDUCATION	7,500.00	0.00	0.00	0.00	7,500.00
01 3552	SCHOOL SAFETY AND SECURITY ACT	0.00	0.00	0.00	0.00	0.00
01 3599	OTHER STATE PROGRAMS - SCHOOL SAFETY	0.00	0.00	0.00	0.00	0.00
01 3990	OTHER STATE RECEIPTS	0.00	0.00	1,242.43	0.00	(1,242.43)
	Subtotal: STATE RECEIPTS	452,758.00	40,418.00	395,666.71	87.39	57,091.29
01 4310	REAP	26,200.00	0.00	10,467.00	39.95	15,733.00
01 4421	IDEA PART B ARP-ENROLL POV SPED 3-5	0.00	0.00	0.00	0.00	0.00
01 4422	IDEA PRESCHOOL ARP - SPED 3-5 ONLY	0.00	0.00	0.00	0.00	0.00
01 4505	TITLE 1, PART A ESSA	34,164.00	6,974.00	33,595.00	98.33	569.00
01 4506	TITLE I ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00
01 4509	TITLE II, PART A, SUPPORTING EFFECTIVE INSTRUCTION	5,224.00	0.00	5,224.00	100.00	0.00
01 4516	IDEA PRE-SCHOOL (WAS 4406)	1,050.00	0.00	0.00	0.00	1,050.00
01 4518	IDEA PART B BASE & ENROLLMENT POVERTY	32,036.00	0.00	0.00	0.00	32,036.00
01 4523	IDEA SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00
01 4524	OTHER FEDERAL RECEIPTS	0.00	0.00	0.00	0.00	0.00
01 4525	FED VOC ED (CARL PERKINS)	0.00	0.00	0.00	0.00	0.00
01 4707	FOREST RESERVE	0.00	0.00	0.00	0.00	0.00
01 4708	MIPS - MEDICAID IN PUBLIC SCHOOLS	0.00	0.00	0.00	0.00	0.00
01 4709	MAAPS-MEDICAID ADMINISTRATIVE ACTIVITIES	1,500.00	0.00	549.38	36.63	950.62
01 4969	TITLE IV-A STUDENT SUPPORT/ACAD ENRICH	10,000.00	0.00	10,000.00	100.00	0.00
01 4996	ESSERS - COVID RELIEF	0.00	0.00	0.00	0.00	0.00
	Subtotal: FEDERAL RECEIPTS	110,174.00	6,974.00	59,835.38	54.31	50,338.62
01 5300	PROCEEDS FROM SALE OF PROPERTY	0.00	0.00	0.00	0.00	0.00
01 5301	INSURANCE ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
01 5400	LONG TERM LOANS	0.00	0.00	0.00	0.00	0.00
01 5690	OTHER NON-REVENUE RECEIPTS & SHORT TERM LOANS	0.00	(215,000.00)	335,000.00	0.00	(335,000.00)
	Subtotal: NON-REVENUE RECEIPTS	0.00	(215,000.00)	335,000.00	0.00	(335,000.00)

Revenue Summary Report

Processing Month: 05/2026
Regular; Processing Month 05/2026; Accounts to Include Accounts with
Activity; Fund Number 01, 06

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
	Fund Total:	3,324,932.00	864,919.82	3,319,968.01	99.85	4,963.99

Regular; Processing Month 05/2026; Accounts to Include Accounts with
Activity; Fund Number 01, 06

Fund: 06 HOT LUNCH FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1611 000	DAILY SALES - SCHOOL LUNCH PROGRAM	20,000.00	577.65	6,799.52	34.00	13,200.48
06 1612 000	DAILY SALES - SCHOOL BREAKFAST PROGRAM	0.00	0.00	0.00	0.00	0.00
06 1613 003	DAILY SALES - SPECIAL MILK PROGRAM	0.00	0.00	226.10	0.00	(226.10)
06 1620	DAILY SALES - NON-REIMBURSABLE MEALS	0.00	0.00	0.00	0.00	0.00
06 1620 000	DAILY SALES - NON-REIMB. ADULTS/GUESTS	0.00	0.00	75.00	0.00	(75.00)
06 1920	CONTRIBUTIONS & DONATIONS	0.00	0.00	675.00	0.00	(675.00)
06 1990	OTHER LOCAL RECEIPTS	0.00	0.00	0.00	0.00	0.00
	Subtotal: LOCAL RECEIPTS	20,000.00	577.65	7,775.62	38.88	12,224.38
06 3150	STATE REIMBURSEMENTS	500.00	150.59	150.59	30.12	349.41
	Subtotal: STATE RECEIPTS	500.00	150.59	150.59	30.12	349.41
06 4210	FEDERAL REIMBURSEMENT	50,000.00	6,564.64	55,707.76	111.42	(5,707.76)
	Subtotal: FEDERAL RECEIPTS	50,000.00	6,564.64	55,707.76	111.42	(5,707.76)
06 5200	TRNFRS FROM DISTRICTS	100,000.00	0.00	51,000.00	51.00	49,000.00
	Subtotal: NON-REVENUE RECEIPTS	100,000.00	0.00	51,000.00	51.00	49,000.00
	Fund Total:	170,500.00	7,292.88	114,633.97	67.23	55,866.03

Revenue Summary Report

Processing Month: 05/2026
Regular; Processing Month 05/2026; Accounts to Include Accounts with
Activity; Fund Number 01, 06

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	3,495,432.00	872,212.70	3,434,601.98	98.26	60,830.02

Activity Fund Balance Report - Summary - Exclude Encumbrances

09/2025 - 05/2026

Regular; Beginning Month 09/2025; Processing Month 05/2026; Accounts to Include Accounts with Activity; Active Chart of Account Number True; Fund Number 05

Fund: 05 STUDENT ACTIVITIES FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0001	KNIGHTS 3D PRINTING	(22.93)	0.00	0.00	0.00	(22.93)
05 704 0002	STREAMING ADS FUND BALANCE	1,270.66	0.00	450.00	0.00	1,720.66
05 704 0003	ATHLETICS/ACTIVITIES FUND BALANCE	4,906.52	14,848.34	16,814.25	0.00	6,872.43
05 704 0004	ANNUAL FUND BALANCE	(989.13)	884.63	935.00	386.86	(551.90)
05 704 0005	CLASS OF 2026 FUND BALANCE	1,598.80	1,597.70	363.00	0.00	364.10
05 704 0006	GENERAL FUND BALANCE	5,799.97	0.00	0.00	0.00	5,799.97
05 704 0007	JH GIRLS BB BALANCE	405.70	666.49	3,002.00	0.00	2,741.21
05 704 0008	CLASS OF 2027 FUND BALANCE	2,118.89	3,626.03	1,383.00	0.00	(124.14)
05 704 0009	CLASS OF 2028 FUND BALANCE	2,673.01	0.00	459.00	0.00	3,132.01
05 704 0010	ELEMENTARY BOX TOPS FUND BALANCE	27.60	0.00	34.30	0.00	61.90
05 704 0011	ART CLUB FUND BALANCE	386.86	243.41	398.05	(386.86)	154.64
05 704 0012	FFA FUND BALANCE	32,373.87	10,190.29	17,734.58	0.00	39,918.16
05 704 0013	CONCESSION STAND FUND BALANCE	0.00	17,315.29	8,338.50	0.00	(8,976.79)
05 704 0014	ONE-ACT FUND BALANCE	1,210.98	1,167.17	880.00	0.00	923.81
05 704 0015	T-CLUB FUND BALANCE	1,246.45	0.00	0.00	0.00	1,246.45
05 704 0016	NATIONAL HONOR SOCIETY BALANCE	1,032.39	870.76	550.00	0.00	711.63
05 704 0017	SKILLS USA FUND BALANCE	3,075.24	5,564.67	5,353.62	0.00	2,864.19
05 704 0018	MUSIC FUND BALANCE	2,653.07	260.67	0.00	0.00	2,392.40
05 704 0019	FCCLA FUND BALANCE	2,265.42	2,922.64	5,697.58	0.00	5,040.36
05 704 0020	GRADUATION PANELS FUND BALANCE	873.90	0.00	0.00	0.00	873.90
05 704 0021	STAFF FUND BALANCE	2,406.69	412.02	0.00	0.00	1,994.67
05 704 0023	STUDENT COUNCIL FUND BALANCE	(195.89)	623.93	3,321.60	0.00	2,501.78
05 704 0024	CLASS OF 2030 FUND BALANCE	960.29	179.30	1,612.25	0.00	2,393.24
05 704 0025	ACADEMIC DECATHALON FUND BALANCE	(1,562.37)	1,142.00	601.91	0.00	(2,102.46)
05 704 0026	CROSS COUNTRY FUND BALANCE	2,220.64	0.00	100.00	0.00	2,320.64
05 704 0027	STK ARMOR STORE FUND BALANCE	21.05	0.00	300.00	0.00	321.05
05 704 0028	SUPERHEROES OF THE SANDHILLS FUND BALANCE	7,642.74	6,142.74	0.00	0.00	1,500.00
05 704 0029	CLASS OF 2029 FUND BALANCE	1,242.52	0.00	612.50	0.00	1,855.02
05 704 0031	VOLLEYBALL FUND BALANCE	4,913.18	2,162.69	1,003.00	0.00	3,753.49
05 704 0032	GIRLS BASKETBALL FUND BALANCE	942.54	2,928.33	3,486.30	0.00	1,500.51
05 704 0033	FOOTBALL SCOREBOARD	758.04	152.35	0.00	0.00	605.69
05 704 0034	GOLF BALANCE	581.89	104.49	0.00	0.00	477.40
05 704 0035	MEAN MACHINE CNC BALANCE	2,403.86	1,295.34	1,627.00	0.00	2,735.52
05 704 0036	BEEF IN SCHOOLS BALANCE	(1,014.30)	1,344.08	1,187.70	0.00	(1,170.68)
Fund Total: 05		84,228.15	76,645.36	76,245.14	0.00	83,827.93

Invoice Listing - Detail

Unposted; Batch Description MAY 2026 STUDENT FINANCE INVOICES

Batch Description: MAY 2026 STUDENT FINANCE INVOICES Processing Month: 05/2026 Credit Card Vendor ID: End of Fiscal Year Expense Invoices:

Vendor ID: AMAZON AMAZON CAPITAL SERVICES PO Number: Invoice Number: 05192026 Amount: 465.71
 Description: CONCESSIONS, FCCLA AND GRAD SUPPLIES Invoice Date: 05/19/2026 Due Date: 05/19/2026 Status: PP 1099 Amount: 0.00
 Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 13314 Check Date: 05/19/2026

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 2900 610 000 5 013	CONCESSION STAND SUPPLIES		197.55		N	
05 2900 610 000 5 019	FCCLA TEACHER APPRECIATION		190.21		N	
05 2900 610 000 5 005	SENIOR GRADUATION SUPPLIES		77.95		N	

Vendor ID: ANTHEMCOFF ANTHEM COFFEE, LLC PO Number: Invoice Number: 6 Amount: 138.00
 Description: SENIOR LUNCH - CLASS 2026 Invoice Date: 05/06/2026 Due Date: 05/07/2026 Status: PP 1099 Amount: 0.00
 Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 13310 Check Date: 05/07/2026

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 2900 610 000 5 005	SENIOR LUNCH - CLASS 2026		138.00		N	

Vendor ID: DENAEJEMM DENAEYER, JEMMA PO Number: Invoice Number: 051926 Amount: 165.67
 Description: BLAZE BUDDIES ITEMS Invoice Date: 05/03/2026 Due Date: 05/19/2026 Status: PP 1099 Amount: 0.00
 Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 13319 Check Date: 05/19/2026

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 2900 610 000 5 016	BLAZE BUDDIES ITEMS		165.67		N	

Vendor ID: EWOLDTS EWOLDTS PO Number: Invoice Number: 05122026SF Amount: 206.19
 Description: SENIOR, NHS, FFA AND FCCLA SUPPLIES Invoice Date: 05/12/2026 Due Date: 05/19/2026 Status: PP 1099 Amount: 0.00
 Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 13313 Check Date: 05/19/2026

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 2900 610 000 5 005	GRADUATION SUPPLIES		35.91		N	
05 2900 610 000 5 016	NHS BLAZE BUDDIES SUPPLIES		13.27		N	
05 2900 610 000 5 019	FCCLA TEACHER APPRECIATION SUPPLIES		7.56		N	
05 2900 610 000 5 012	FFA TEACHER APPRECIATION BREAKFAST		149.45		N	

Vendor ID: FRANZMIKA FRANZEN, MIKAELA PO Number: Invoice Number: 05012026 Amount: 19.48
 Description: FCCLA TEACHER APPRECIATION SYRUPS Invoice Date: 05/01/2026 Due Date: 05/19/2026 Status: PP 1099 Amount: 0.00
 Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 13317 Check Date: 05/19/2026

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 2900 610 000 5 019	FCCLA TEACHER APPRECIATION SYRUPS		19.48		N	

Vendor ID: MIDWESTGRA MIDWEST GRADS PO Number: Invoice Number: 03282026SF Amount: 449.45
 Description: CAPS,GOWNS, TASSELS & STOLES, V/S MEDALS Invoice Date: 03/28/2026 Due Date: 05/11/2026 Status: PP 1099 Amount: 0.00
 Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 13312 Check Date: 05/11/2026

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 2900 610 000 5 005	CAPS,GOWNS, TASSELS & STOLES, V/S MEDALS		449.45		N	

Vendor ID: RASMUWHIT RASMUSSEN, WHITLEY PO Number: Invoice Number: SCHOLARSHIP Amount: 50.00

Invoice Listing - Detail

06/01/2026 4:07 PM

Unposted; Batch Description MAY 2026 STUDENT FINANCE INVOICES

User ID: AJP

Description: JO ANNE GASTON SCHOLARSHIP
 Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 05 2900 610 000 5 005 JO ANNE GASTON SCHOLARSHIP 50.00 N

Vendor ID: SANDHILLS1 SANDHILLS CANCER FUND PO Number: Invoice Number: 05122026 Amount: 6,142.74
 Description: FUNDRAISER DONATIONS
 Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 05 2900 610 000 5 028 FUNDRAISER DONATIONS 6,142.74 N

Vendor ID: SANDHILLS3 SANDHILLS CORRAL PO Number: Invoice Number: 05042026 Amount: 288.43
 Description: SENIOR CLASS MEAL AT CORRAL
 Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 05 2900 610 000 5 005 SENIOR CLASS MEAL AT CORRAL 288.43 N

Vendor ID: THEDFORDLU THEDFORD LUMBER AND SUPPLY PO Number: Invoice Number: 04302026SF Amount: 230.88
 Description: CNC SUPPLIES AND MATERIALS
 Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 05 2900 610 000 5 035 CNC SUPPLIES - SOCKS GARAGE 230.88 N

Vendor ID: USBANK US BANK PO Number: Invoice Number: 04272026SF Amount: 291.48
 Description: SENIOR CLASS & ART CLUB SUPPLIES
 Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 05 2900 610 000 5 005 SENIOR CLASS MEAL - PANERA 101.01 N
 05 2900 610 000 5 011 ART CLUB SUPPLIES 190.47 N

Batch 1099 Total:	0.00	Batch Total:	8,448.03
Report 1099 Total:	0.00	Report Total:	8,448.03

Fund: 10 COOPERATIVE FUND

Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
10 704			FUND BALANCE			*Previous Balance						16,301.56
10 704			FUND BALANCE									
10 1990			OTHER LOCAL RECEIPTS									
05/15/2026	CR				OTHER LOCAL RECEIPTS	Burwell Public Schools	0.00	50.00	0.00	0.00		
05/15/2026	CR				OTHER LOCAL RECEIPTS	Rock County Public Schools	0.00	10.00	0.00	0.00		
05/15/2026	CR				OTHER LOCAL RECEIPTS	Anselmo-Merna Public School	0.00	40.00	0.00	0.00		
05/15/2026	CR				OTHER LOCAL RECEIPTS	Mullen Public School	0.00	10.00	0.00	0.00		
05/15/2026	CR				OTHER LOCAL RECEIPTS	Mullen Public School	0.00	40.00	0.00	0.00		
05/15/2026	CR				OTHER LOCAL RECEIPTS	Anselmo-Merna Public School	0.00	50.00	0.00	0.00		
05/15/2026	CR				OTHER LOCAL RECEIPTS	Mullen Public School	0.00	50.00	0.00	0.00		
05/29/2026	CR				OTHER LOCAL RECEIPTS	Hershey Public Schools	0.00	10.00	0.00	0.00		
05/29/2026	CR				OTHER LOCAL RECEIPTS	Valentine Community Schools	0.00	10.00	0.00	0.00		
05/29/2026	CR				OTHER LOCAL RECEIPTS	Patrons	0.00	60.00	0.00	0.00		
10 1100 610 000			STK COOP SUPPLIES									
05/13/2026	CD	20260513	10	1232	STK COOP SUPPLIES	Ray, Rebecca	228.05	0.00	0.00	0.00		
10 1100 810 000			DUES & FEES									
05/06/2026	CD	20260506	10	1223	DUES & FEES	Ainsworth Public School	60.00	0.00	0.00	0.00		
05/06/2026	CD	20260506-0001	10	1224	DUES & FEES	Ainsworth Public School	100.00	0.00	0.00	0.00		
05/06/2026	CD	20260506	10	1226	DUES & FEES	Mullen Public School	20.00	0.00	0.00	0.00		
05/06/2026	CD	20260506-0001	10	1227	DUES & FEES	Mullen Public School	50.00	0.00	0.00	0.00		
05/06/2026	CD	20260506	10	1231	DUES & FEES	Stapleton Public School	160.00	0.00	0.00	0.00		
05/06/2026	CD	20260506	10	1229	DUES & FEES	Paxton Consolidated Schools	252.78	0.00	0.00	0.00		
05/06/2026	CD	20260506	10	1228	DUES & FEES	Nichols, Mary	40.00	0.00	0.00	0.00		
05/06/2026	CD	20260506	10	1230	DUES & FEES	Saint Pats High School	50.00	0.00	0.00	0.00		
05/06/2026	CD	20260506	10	1225	DUES & FEES	Brady Public Schools	60.00	0.00	0.00	0.00		
05/12/2026	CD	20260422 Void Check	10	1220	DUES & FEES	South Loup Bobcats	(75.00)	0.00	0.00	0.00		
05/13/2026	CD	20260512	10	1213	DUES & FEES	South Loup Bobcats	60.00	0.00	0.00	0.00		
05/13/2026	CD	20260512-0001	10	1214	DUES & FEES	South Loup Bobcats	150.00	0.00	0.00	0.00		
05/13/2026	CD	20260512-0001	10	1235	DUES & FEES	Theford High School	37.98	0.00	0.00	0.00		
05/13/2026	CD	20260512	10	1236	DUES & FEES	Valentine School	75.00	0.00	0.00	0.00		
05/13/2026	CD	20260408-0001 Void Check	10	1234	DUES & FEES	South Loup Bobcats	(150.00)	0.00	0.00	0.00		
05/13/2026	CD	20260408 Void Check	10	1233	DUES & FEES	South Loup Bobcats	(60.00)	0.00	0.00	0.00		
05/18/2026	CD	20260518	10	1238	DUES & FEES	Western Nebraska Bank	720.00	0.00	0.00	0.00		
05/18/2026	CD	20260518	10	1237	DUES & FEES	Gothenburg High School	48.00	0.00	0.00	0.00		
10 704			FUND BALANCE			*Current Activity						(1,496.81)
						*Ending Balance:	1,826.81	330.00	0.00	0.00	0.00	14,804.75
			Fund Total: 10				1,826.81	330.00	0.00	0.00	0.00	14,804.75

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 10	Fund Number 10	COOPERATIVE FUND	
Ainsworth Public School	20260506	GOLF FEES 5/4	60.00
Ainsworth Public School	20260506-0001	DISTRICT GOLF 5/18	100.00
Total Ainsworth Public School			<u>160.00</u>
Brady Public Schools	20260506	JR HI TRACK FEES 5/6	60.00
Total Brady Public Schools			<u>60.00</u>
Gothenburg High School	20260518	Jr Hi State Track Fees 5/16	48.00
Total Gothenburg High School			<u>48.00</u>
Mullen Public School	20260506	JV GOLF FEES 5/1	20.00
Mullen Public School	20260506-0001	MULLEN GOLF INVITE 5/13	50.00
Total Mullen Public School			<u>70.00</u>
Nichols, Mary	20260506	HOSPITALITY GOLF MEET 4/23	40.00
Total Nichols, Mary			<u>40.00</u>
Paxton Consolidated Schools	20260506	HS DISCTRICK TRACK FEES 5/13	252.78
Total Paxton Consolidated Schools			<u>252.78</u>
Ray, Rebecca	20260513	Reimburse for STK COOP Banquet	228.05
Total Ray, Rebecca			<u>228.05</u>
Saint Pats High School	20260506	GOLF FEES 5/7	50.00
Total Saint Pats High School			<u>50.00</u>
South Loup Bobcats	20260512	South Loup Golf Invite 4/10	60.00
South Loup Bobcats	20260512-0001	Track Meet Fees 4/10	150.00
Total South Loup Bobcats			<u>210.00</u>
Stapleton Public School	20260506	HS TRACK FEES 5/8	160.00
Total Stapleton Public School			<u>160.00</u>
Thedford High School	20260512-0001	Coop Committee Meeting	37.98
Total Thedford High School			<u>37.98</u>
Valentine School	20260512	Golf Invite 5/14	75.00
Total Valentine School			<u>75.00</u>
Western Nebraska Bank	20260518	State Track Meal Money x8	720.00
Total Western Nebraska Bank			<u>720.00</u>
Fund Number 10			<u>2,111.81</u>
Checking Account ID 10			<u>2,111.81</u>

Cash Receipt Listing by Fund

Fund: 10 COOPERATIVE FUND

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>	
	BURWELLPUB Burwell Public Schools	05/15/2026	Golf Invite Fees	10 1990	OTHER LOCAL RECEIPTS	50.00	
	ROCKCOUNTY Rock County Public Schools	05/15/2026	Golf JV Invite Fees	10 1990	OTHER LOCAL RECEIPTS	10.00	
	ANSELMOME2 Anselmo-Merna Public School	05/15/2026	Golf Fees	10 1990	OTHER LOCAL RECEIPTS	40.00	
	MULLENPUB1 Mullen Public School	05/15/2026	JV Golf Fees	10 1990	OTHER LOCAL RECEIPTS	10.00	
	MULLENPUB1 Mullen Public School	05/15/2026	MNAC Golf Fees	10 1990	OTHER LOCAL RECEIPTS	40.00	
	ANSELMOME2 Anselmo-Merna Public School	05/15/2026	Golf Invite Fees	10 1990	OTHER LOCAL RECEIPTS	50.00	
	MULLENPUB1 Mullen Public School	05/15/2026	Golf Invite Fees	10 1990	OTHER LOCAL RECEIPTS	50.00	
	HERSHEYPU1 Hershey Public Schools	05/29/2026	JV Golf Fee	10 1990	OTHER LOCAL RECEIPTS	10.00	
	VALENTINEC Valentine Community Schools	05/29/2026	JV Golf Fees	10 1990	OTHER LOCAL RECEIPTS	10.00	
	PATRONS Patrons	05/29/2026	State Track Money Return	10 1990	OTHER LOCAL RECEIPTS	60.00	
Account Number Total: 10 1990						OTHER LOCAL RECEIPTS	330.00
Fund Total: 10							330.00

Summary Totals

<u>Account Type</u>		<u>Cash Accounts</u>		<u>Receivable Accounts</u>
Subtotal Revenue	330.00	10 101	330.00	
Subtotal Expense			330.00	
Subtotal General Ledger				
Total:	330.00			

POLICY UPDATES:

2008	Meetings	<p>Changes to the publication of the meeting and new requirements. Meeting notices can be posted on the website instead of having to be in the paper (you can still put notice in the paper, you just don't HAVE to).</p> <p>Also, there is a requirement to publish the regular meeting schedule, location of the regular meetings, and your method of publishing the meeting notices four times in a newspaper (Thomas County Herald)</p>
3003	Bidding for Construction	The threshold for projects that require a bid has been raised and the policy changes reflect this new amount.
3003.1	Construction Projects with Federal Funds	The federal government changed the dollar thresholds for micro-purchases and simplified acquisition procedures. The changes to this policy reflect those new amounts and they also have some updated regulatory citations.
3004.1	Fiscal Management using Federal Funds	The federal government changed the dollar thresholds for micro-purchases and simplified acquisition procedures. The changes to this policy reflect those new amounts and NDE also determined that travel cost must now be included in this policy.
3048	Communicable Diseases	Changes made to wording to align better with DHHS requirements and regulations.
3057	Title IX	Changes to definitions to match federal statute and FBI "uniform crime reporting system".
4017	Collective Bargaining Associations	The changes to this policy are due to LB 429.
4019	Safety Committee	The main change to this policy is replacing the word shall (required) with may (optional). This allows for more flexibility in how the safety committee can be developed and used.
4056	Resignation of Certificated Staff	Changes an outdated reference to the Professional Practices Commission
5001	Compulsory Attendance	Provides a more concrete excusal for absences for physical and mental illness to include verification from a medical professional.
5003	Admission of Part-Time Students	Updated to reflect legislative changes.
5035	Student Discipline	Updated to reflect legislative changes.
5048	Asthma and Anaphylaxis	Updated to reflect legislative changes.

6009	Grade Placement and Credits	Provides more clarity on kids coming to our school from non-accredited or home school settings. Separates out grade placement from credit for classes.
6038	Student Use of AI	Update includes an explicit list of prohibited uses, a carve-out for AI approved assistive technology (for IEP students), and authority to reach off-campus AI conduct that disrupts the school.

NEW POLICIES:

3061	ACH Originator Policy	Necessary policy for the use of direct deposit and other bank wire/transfers.
4065	Staff Use of AI Tools	This would require staff to get permission from administrators before adding student information into an AI tool. It prohibits staff from using AI to make decisions that should be based on professional judgement (ie: student grades). Finally, it details prohibitions on misuse of AI tools and provides guidelines on acceptable use.
6046	Access to Library Materials	This is in response to LB 390 in 2025. Schools need to have an online catalog of their library materials and need to offer parents the opportunity to request an email whenever their child checks out a book.

Note: There was a revision of policy 5004 (Option Enrollment) that I did not include. It provides for automatic approval in certain situations. It was an optional change and I felt it would be better to leave it alone for now. My assumption is that the legislature is going to continue to come after Option Enrollment policies and you will have to updated again at some point. I felt it was best to only update that policy when it is required.

2008 Meetings

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

1. Types of Meetings

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

2. Notice

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

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

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

Deleted: 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.

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

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

Deleted: Newspapers of general circulation in the district include the [redacted]. Such notice shall contain a statement that the agenda shall be readily available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board. In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the school district will (1) post the notice on its website, if available, (2) request the newspaper submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (3) post the notice in a conspicuous public place in the school district's jurisdiction. The school district will keep a written record of the posting and the written request to the newspaper. ¶

Deleted: <#>Weather Delays ¶

¶
In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance a... [1]

3. Minutes

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

Deleted: The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record

Deleted: and

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

Adopted on: 08/14/2023
Revised on: 06/14/2026
Reviewed on: _____

3003

Bidding for Construction, Remodeling, Repair, or Site Improvement

I. Applicability of this policy.

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

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

II. Projects with an Estimated Cost of Less than \$136,000

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- A. The school district will solicit quotes and/or estimates for all projects with an estimated cost of less than \$136,000.
- B. Prior to solicitation of the quotes and/or estimates, the superintendent will determine whether the district will accept oral submissions.
- C. Quotes and/or estimates may be solicited by the superintendent or his/her designee without board action.
- D. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.
- E. The district may use a Nebraska state-wide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.
- F. Nothing in this subsection prohibits or requires the use of the formal bidding procedures. If the district is going to solicit formal bids for projects of less than \$136,000 they must follow the formal procedures outlined in this policy.

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III. Formal Bidding for Major Purchases and Construction

- A. Pursuant to section 73-106 of the Nebraska statutes, the board will advertise for bids when the contemplated expenditure of the project

exceeds \$136,000 for the construction, remodeling or repair of a school-owned building or for site improvement.

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B. In projects that involve professional engineering or architecture, the board will have a registered professional engineer or architect prepare the plans, specifications, and estimates when the anticipated cost of the project exceeds \$144,000.

C. Advertising for Bids

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

D. Bid Documents

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

stated in the bid form. Bidders shall be notified of the opening and invited to be present.

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

E. Any or all bids may be rejected if there is a sound documented reason

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

Adopted on: 08/14/2023
Revised on: 06/14/2026
Reviewed on: _____

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Deleted: _____
Deleted: _____

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

I. Applicability of the Policy

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

The District will also comply with the requirements of the public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106) when the contemplated expenditure for the complete project exceeds \$136,000, the Political Subdivisions Construction Alternatives Act (NEB. REV. STAT. §§ 13-2901 through 13-2914), energy financing contracts (NEB. REV. STAT. §§ 66-1062 through 66-1066), other applicable state laws, and the board's general policy on Bidding for Construction and Related Projects. In addition, all procurement and construction shall comply with the rules and requirements of 2 CFR part 200.317 through 200.327 and 34 CFR sections 75.601 through 75.615. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

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

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

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

III. Construction Projects with an Anticipated Cost of Under \$350,000

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A. Methods of Bidding/Soliciting Quotations or Estimates

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

1. Construction with an Anticipated Cost of up to \$15,000 (Micro-Purchases)

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Micro-purchase means an individual procurement transaction for supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$15,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

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

2. Construction with an Anticipated Cost of between \$15,000 and \$350,000 (Simplified Acquisition Procedures)

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For construction projects subject to this policy, simplified acquisitions are purchases that, in the aggregate amount, is more than \$15,000 and less than \$350,000 annually. For simplified acquisitions, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts.

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- B. Construction Projects with an estimated cost of between \$136,000 and \$349,999 will be made pursuant to the District's Policy on Bid Letting and Contracts.**

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Pursuant to Nebraska law, construction projects which have an

anticipated aggregate cost of \$136,000 or more are subject to state public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106). The board will follow its standard policy on bid letting and contracts for construction projects financed with federal funds which have an anticipated aggregate cost of between \$136,000 and \$350,000.

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

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A. Sealed Bids: All constructions projects subject to this policy with an anticipated cost of \$350,000 or more will be publicly solicited using the sealed bid method

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

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

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

B. Advertising for Bids.

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

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

C. Bid Documents

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

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

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

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

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

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

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

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

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

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

V. Other Contract Matters.

A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.327 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards. This includes a "Buy American" provision that provides that as appropriate and to the extent consistent with law, the District and contractor should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of the Buy American provision must be included in all subawards including all contracts and purchase orders for work or products under this award.

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B. Contracting with Certain Vendors

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

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

C. Full and Open Competition

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

D. Debarment and Suspension

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

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

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

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E. Settlements of Issues Arising Out of Contract

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

F. Record Keeping

1. Record Retention

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

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

- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding construction projects for a minimum of five (5) years after the sale or demolition of the building. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.334.

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- c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Construction Records for Projects Financed with Federal Funds

- a) The District must maintain records sufficient to detail the history of all construction projects financed with federal funds. These records will include, but are not necessarily limited to the following: rationale for the method of construction, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
- b) Retention of construction records shall be in accordance with applicable law and Board policy.

VI. Conflict of Interest and Code of Conduct

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

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

D. Enforcement

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

VII. Financial Management

A. Identification.

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

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

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

E. Budget Control

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

F. Payment Methods

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

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

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

G. Allowability of Costs

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

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part [200, Subpart E](#). The Superintendent or his/her designee must consider these factors when making an allowability determination.

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

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

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

While the deduction method is the default method, the District always refers

to the grant award notice prior to determining the appropriate use of program income.

I. Cost Sharing or Matching

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

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

J. Documentation of Personnel Expenses

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

VIII. Other Contract Matters.

A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.327 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

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B. Contracting with Certain Vendors

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

area firms are used when possible consistent with state law.

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

C. Record Keeping

1. Record Retention

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

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

c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Procurement Records

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

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

D. Privacy

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

Adopted on: 08/14/2023
Revised on: 06/14/2026
Reviewed on: _____

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3004.1
Fiscal Management for Purchasing and Procurement Using Federal Funds

I. Applicability of Policy

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

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

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

II. Procurement System

The District maintains the following purchasing procedures.

A. Responsibility for Purchasing

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

B. Methods of Purchasing

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

1. Purchases up to ~~\$15,000~~ (Micro-Purchases)

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Micro-purchase means an individual procurement transaction for supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed ~~\$15,000~~. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

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

2. Purchases between ~~\$15,000~~ and ~~\$350,000~~ (Simplified Acquisition Procedures)

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Simplified acquisitions are purchases that, in the aggregate amount, are more than ~~\$15,000~~ and less than ~~\$350,000~~ annually. For simplified acquisitions, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts, which can be found earlier in this subsection.

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3. Purchases Over ~~\$350,000~~

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a) Sealed Bids (Formal Advertising)

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

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b) Contract/Price Analysis

The District performs a cost or price analysis in connection with every procurement action in excess of ~~\$350,000~~, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.

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4. **Noncompetitive Proposals (Sole Sourcing)**

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
 - 1) The procurement transaction can only be fulfilled by a single source;
 - 2) The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation;
 - 3) The federal awarding agency or pass-through entity expressly authorizes written approval of noncompetitive proposals in response to a written request from the District; or
 - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$350,000.

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5. **Competitive Proposals.**

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

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

C. Use of Purchase (Debit & Credit) Cards

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

D. Federal Procurement System Standards

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

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

E. Debarment and Suspension

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

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

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

F. Settlements of Issues Arising Out of Procurements

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

III. Conflict of Interest and Code of Conduct

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

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

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

C. Favors and Gifts

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

D. Enforcement

Disciplinary Actions including, but not limited to, counseling, oral reprimand, written reprimand, suspensions without pay, or termination of employment, will be applied for violations of such standards by officers, employees, board members, or agents of the District.

IV. Property Management Systems

A. Property Classifications

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$10,000.
2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the

capitalization level established by the District for financial statement purposes or \$10,000, regardless of the length of its useful life. 2 C.F.R. §200.94.

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

B. Inventory Procedure

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

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

C. Inventory Records

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

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

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

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

D. Physical Inventory

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

E. Maintenance

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

F. Lost or Stolen Items

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

G. Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the

property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

H. Disposal of Equipment

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

If the item has a current fair market value of \$10,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency or pass-through entity. The Superintendent or his/her designee will utilize sales procedures which ensure the highest possible return on the disposal of the equipment.

I. Equipment Retention

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

J. Equipment and Capital Expenditures

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

K. Depreciation

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

L. Reporting and Recording Federal Property Interest

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

V. Financial Management

A. Identification

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

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

E. Budget Control

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

F. Payment Methods

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

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

G. Allowability of Costs

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

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, Subpart E. The Superintendent or his/her designee must consider these factors when making an allowability determination.

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

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

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

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

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

I. Cost Sharing or Matching

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

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

J. Documentation of Personnel Expenses

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

VI. Written Compensation Policies

A. Time and Effort Standards

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

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

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

B. Time and Effort Procedures

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

C. Fringe Benefits

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

D. Leave

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

E. Unexpected or Extraordinary Circumstances

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

F. Documentation for Personnel Expenses

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

VII. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

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

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

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

C. Record Keeping

1. Record Retention

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show

compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

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

2. Maintenance of Procurement Records

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

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

D. Privacy

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

E. Travel Costs

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

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

In addition, all travel expenses funded with federal grant funds must be preapproved by the Superintendent or designee. The state per diem rates for lodging shall be used to determine that maximum amount charged to a federal grant. For reimbursement of meals, the per diem rate and rules set by the State of Nebraska through the Nebraska Department of Administrative Service's Expense Reimbursement Document "ERD" Guidelines will apply. There will be no reimbursement for breakfast if the staff member's lodging provides continental breakfast at no cost. For reimbursement for mileage or fuel, the State of Nebraska mileage rate will apply. If a District-owned vehicle is available for travel, the District-owned vehicle must be utilized unless preapproved by the Superintendent or designee. All expenditures claimed by staff must include receipts and a completed voucher.

Adopted on: 08/14/2023
Revised on: 06/14/2026
Reviewed on: _____

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3048 Communicable Disease

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

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

Deleted: Communicable Diseases. Communicable diseases are defined by the Nebraska Department of Health and Human Services in Title 173 Nebraska Administrative Code Chapter 1 and include HIV/AIDS, Hepatitis (A, B, and E), Measles, Mumps, and Tuberculosis.

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

School Attendance and Participation in School Sponsored Activities. A student who has been

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

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

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

Deleted: shall be provided with educational services in accordance with state law and board policy. Generally, individuals with a communicable disease will be restricted only to the extent necessary

School Attendance and Participation in School Sponsored Activities. The district will provide educational services to a student diagnosed with a communicable disease as required by law. The district will restrict the student as needed to prevent the spread of disease, to protect the student's health

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and privacy, and to protect others. Participation in Nebraska School Activities Association (NSAA) events is subject to NSAA rules and the provisions of the district activity handbook.

Infection and Exposure Control Procedures/Universal Precautions.

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

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

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

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

Adopted on: 08/14/2023
Revised on: 06/14/2026
Reviewed on: _____

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3057
Title IX Policy

As required by Title IX of the Education Amendments of 1972, it is the policy of the school district that no person shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any of the school district's programs or activities, or in regards to admission or employment. Any person may report sex discrimination, including sexual harassment. This report may be made by any means to the district's Title IX Coordinator, who can be contacted at 304 Maple Street, Thedford, NE 69166; jeff.anderson@thedfordschools.org; 308-645-2614. Any other inquiries regarding the application of this policy should be referred to the Title IX Coordinator.

Definitions. As used in this policy, the following terms are defined as follows:

- **Complainant** means an individual who is alleged to be the victim of conduct that could constitute sexual harassment.
- **Formal complaint** means a document or electronic submission filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment and requesting that the district investigate the allegation of sexual harassment. At the time of filing a formal complaint with the district, a complainant must be participating in or attempting to participate in the district's education program or activity.
- **Respondent** means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.
- **Consent** for purposes of this policy means the willingness in fact for conduct to occur. An individual may, as a result of age, incapacity, disability, lack of information, or other circumstances be incapable of providing consent to some or all sexual conduct or activity. Neither verbal nor physical resistance is required to establish that an individual did not consent. District officials will consider the totality of the circumstances in determining whether there was consent for any specific conduct. Consent may be revoked or withdrawn at any time.
- **Sexual harassment** means conduct on the basis of sex where (1) An employee of the district conditions the provision of an aid, benefit, or service of the district on an individual's participation in unwelcome sexual conduct; (2) An individual experiences unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies the person equal access to the district's education program or activity; (3) An individual

experiences a sexual assault, dating violence, domestic violence, or stalking as further defined below. Any report of conduct not meeting these definitions will not require the grievance procedure described in this policy.

- **Sexual assault**, as defined in 20 U.S.C. § 1092(f)(6)(A)(v), which means an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation:

- **Sex Offenses**—Any sexual act directed against another person, without the consent of the victim including instances where the victim is incapable of giving consent.

- **Rape**—(Except Statutory Rape) Penetration, no matter how slight, of the vagina or anus with any body part or object, or oral penetration by a sex organ of another person, or by a sex-related object. This definition includes instances in which the victim is incapable of giving consent because of temporary or permanent mental or physical incapacity (including due to the influence of drugs or alcohol) or because of age. Physical resistance is not required on the part of the victim to demonstrate lack of consent.

- **Criminal Sexual Contact**—The intentional touching of the clothed or unclothed body parts, without consent of the victim for the purpose of sexual degradation, sexual gratification, or sexual humiliation. The forced touching by the victim of the actor's clothed or unclothed body parts, without consent of the victim for the purpose of sexual degradation, sexual gratification, or sexual humiliation. This offense includes instances where the victim is incapable of giving consent because of age or incapacity due to temporary or permanent mental or physical impairment or intoxication for the purpose of sexual degradation, sexual gratification, or sexual humiliation.

- **Unlawful Sexual Intercourse**

- **Incest**—Nonforcible sexual intercourse between persons who are related to each other within the degrees wherein marriage is prohibited by law
- **Statutory Rape**—Nonforcible sexual intercourse with a person who is under the statutory age of consent

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Sexual Assault With An Object—To use an object or instrument to unlawfully penetrate, however slightly, the genital or anal opening of the body of another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity¶

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- **Dating violence**, as defined in 34 U.S.C. § 12291(a)(10), which means violence committed by a person—
 - who is or has been in a social relationship of a romantic or intimate nature with the victim; and
 - where the existence of such a relationship shall be determined based on a consideration of the following factors:
 - The length of the relationship.
 - The type of relationship.
 - The frequency of interaction between the persons involved in the relationship.
- **Domestic violence**, as defined in 34 U.S.C. § 12291(a)(8), which includes felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction receiving grant monies, or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the jurisdiction.
- **Stalking**, as defined in 34 U.S.C. § 12291(a)(30), which means engaging in a course of conduct directed at a specific person that would cause a reasonable person to—
 - fear for his or her safety or the safety of others; or
 - suffer substantial emotional distress.
- **Supportive measures** are non-disciplinary, non-punitive individualized services offered without fee that do not unreasonably burden the parties. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, campus escort services, mutual restrictions on contact between the parties, changes in work or housing locations, leaves of absence, increased security and monitoring of certain areas of the campus, and other similar measures.

Reporting Sexual Harassment. Any person who witnesses an act of unlawful sexual harassment is encouraged to report it to the district's Title IX Coordinator. district personnel will not retaliate against any individual based

on any report of suspected sexual harassment. Any district employee who receives a report of sexual harassment or has actual knowledge of sexual harassment must convey that information to the Title IX Coordinator as soon as reasonably practicable, but in no case later than the end of the following school day.

Response to Sexual Harassment

General Obligations. When the district has actual knowledge of sexual harassment in its education program or activity against a person in the United States, the district will respond promptly in a manner that is not deliberately indifferent. For the purposes of this policy "education program or activity" includes locations, events, or circumstances over which the district exercised substantial control over both the respondent and the context in which the sexual harassment occurs. The district's ability to impose discipline for off-campus misconduct does not necessarily constitute "substantial control" over the respondent and the context. The district's response to an allegation of sex harassment will treat complainants and respondents equitably.

Limitations on Discipline. No respondent will have disciplinary sanctions imposed upon him/her until the conclusion of the formal grievance process described below.

Emergency Removal. Disciplinary sanctions do not include removal on an emergency basis where the respondent is an immediate threat to the health or safety of another as a result of allegations of sexual harassment. The district also may place any employee on administrative leave during the pendency of the grievance process below.

Grievance Process for Formal Complaints of Sexual Harassment

General Obligations. All Title IX team members and individuals carrying out district obligations will comply with the regulatory requirements of objective evaluations, avoiding conflict of interest or bias, training, and protection of legally privileged information.

Presumption. It is presumed that the respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.

Grievance Procedure

Time Frames. The district will resolve grievances in a time frame that is reasonably prompt. Good cause for delay may include considerations such as

the absence of a party, a party's advisor, or a witness; concurrent law enforcement activity; or the need for language assistance or accommodation of disabilities.

Range of Possible Sanctions and Remedies. At the conclusion of the grievance process, the district may impose disciplinary sanctions and remedies in conformance with this and the district's student discipline policy, and other state and federal laws. Depending upon the circumstances, these policies provide for disciplinary sanctions and remedies up to and including expulsion and/or immediate discharge from employment.

Separation of Roles. The decision-maker cannot be the same person as the Title IX Coordinator or the investigator(s).

Notice of Allegations. Upon receipt of a formal complaint, the district will provide notice of this policy and the allegations to all parties. The notice will include sufficient details known by the district at that time to provide sufficient time to prepare a response before any initial interview. Sufficient details, if known by the district, include the identities of the parties involved in the incident, the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident. The district will provide notice of additional allegations revealed during an investigation to the parties.

Dismissal of Formal Complaint. The district **must** dismiss a formal complaint if the conduct alleged in the formal complaint, would not constitute sexual harassment even if proven; did not occur in the district's education program or activity; or if the conduct alleged did not occur against a person in the United States.

The district **may** dismiss the formal complaint if, at any time during the investigation or hearing, the complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any allegations therein; the respondent is no longer enrolled in or employed by the district; or specific circumstances prevent the district from gathering evidence sufficient to reach a determination as to the formal complaint or allegations therein.

Upon a dismissal, the district will promptly send written notice of the dismissal and an explanation of that action simultaneously to the parties.

Dismissal of a formal complaint under this policy does not preclude the district from taking action under another provision of the district's code of conduct or pursuant to another district policy.

Investigation of Formal Complaint. When investigating a formal complaint and throughout the grievance process, the district will designate and authorize one or more persons (which need not be district employees) as investigator(s) to conduct the district's investigation of a formal complaint. The district may consolidate formal complaints where the allegations of sexual harassment arise out of the same facts or circumstances.

The district will bear the burden of gathering evidence sufficient to reach a determination regarding responsibility. All parties will have an equal opportunity to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence. The district may not restrict the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence.

All parties will have the same opportunity to be accompanied by the advisor of their choice in any meeting or grievance proceeding. This policy does not relieve the advisor of choice of any other applicable legal obligations or limitations. The district may establish restrictions regarding the extent to which the advisor may participate in the proceedings, as long as the restrictions apply equally to both parties.

The district will provide written notice of the date, time, location, participants, and purpose of all investigative interviews or other meetings, with sufficient time for the party to prepare to participate.

All parties will have an equal opportunity to inspect and review evidence obtained as part of the investigation if that evidence is directly related to the allegations raised in a formal complaint. The parties will have no less than 10 calendar days to review the evidence and submit a response. The investigative report will fairly summarize the relevant evidence and the investigator will send the finalized report to all parties and their advisors.

Determination Regarding Responsibility. Before the district reaches a determination regarding responsibility, each party may submit written, relevant questions of any party or witness. The decision-maker will provide each party with the answers, and allow for additional, limited follow-up questions from each party. Questions and evidence about the complainant's sexual predisposition are never relevant. Questions about the complainant's prior sexual behavior are only relevant if those questions and evidence are offered (1) to prove that someone other than the respondent committed the conduct alleged by the complainant, or (2) are offered to prove consent and concern specific incidents of the complainant's prior sexual behavior with respect to the respondent. If the decision-maker decides to exclude a question because it is not relevant, he/she will explain the basis for that

decision.

The decision-maker will issue a written determination regarding responsibility no sooner than ten days after the parties receive the final investigative report. The decision-maker will apply the preponderance of the evidence standard. The written determination will include:

- Identification of the allegations potentially constituting sexual harassment;
- A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;
- Findings of fact supporting the determination;
- Conclusions regarding the application of the district's code of conduct to the facts;
- A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the district imposes on the respondent, and whether remedies designed to restore or preserve equal access to the district's education program or activity will be provided by the district to the complainant; and
- The district's procedures and permissible bases for the complainant and respondent to appeal.

The district will provide the written determination to the parties simultaneously. If neither party timely appeals, the determination becomes final. If a party appeals, the determination will become final on the date that the district provides the parties with the written determination of the result of the appeal.

Appeals. The district will offer both parties the opportunity to appeal from a determination regarding responsibility, and from the district's dismissal of a formal complaint or any allegations therein, on the grounds identified below.

Time for Appeal. Appeals may only be initiated by submitting a written Notice of Appeal to the Office of the Superintendent of Schools no later than 5:00 pm on the fifth calendar day after the written determination is issued. The Notice of Appeal must include (a) the name of the party or parties making

the appeal, (b) the determination, dismissal, or portion thereof being appealed, and (c) a concise statement of the specific grounds upon which the appeal is based. A party's failure to timely submit a Notice of Appeal will be deemed a waiver of the party's right to appeal.

Grounds for Appeal. Appeals are limited to the following grounds:

- Procedural irregularity that affected the outcome of the matter;
- New evidence that was not reasonably available at the time the determination or dismissal was made that could affect the outcome of the matter; and
- The Title IX Coordinator, investigator(s), or decision-maker had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.

The district will notify other parties in writing when an appeal is filed; implement appeal procedures equally for all parties; and ensure that the decision-maker for the appeal is not the same person as the decision-maker, the investigator(s), or the Title IX Coordinator.

The district will give both parties a reasonable, equal opportunity to submit a written statement that supports or challenges the outcome; issue a written decision describing the result of the appeal and the rationale for the result; and provide the written decision simultaneously to both parties.

Informal Resolution. The district may informally resolve allegations without completing the grievance procedure with the written consent of all parties. The process may not be used when allegations involve an employee harassing a student. As part of this process, the district will provide to the parties in writing a notice stating:

- the allegations;
- the requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations;
- that at any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint; and

- any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.

Recordkeeping. The district will maintain the following records for a period of seven years:

- Each sexual harassment investigation including any determination regarding responsibility, any disciplinary sanctions imposed, and any remedies provided;
- Any appeal and its result;
- Any informal resolution and its result; and
- All materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process. The district will make these training materials publicly available on its website, or if the district does not maintain a website, then the district will make these materials available upon request for inspection by members of the public.

The district will also create records documenting any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. In each instance, the district will document the basis for its conclusion that its response was not deliberately indifferent, and document that it has taken measures designed to restore or preserve equal access to the district's education program or activity. If the district does not provide a complainant with supportive measures, then the district will document the reasons why such a response was not clearly unreasonable in light of the known circumstances. The documentation of certain bases or measures does not limit the district in the future from providing additional explanations or detailing additional measures taken. The district will maintain these records for a period of seven years.

Retaliation Prohibited. Neither the district nor any other person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX, 34 C.F.R. part 106, or this policy, or because the individual has made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under this policy. The district will keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a formal complaint of sexual harassment, any

complainant, any individual who has been reported to be the perpetrator of sex discrimination, any respondent, and any witness, except as may be permitted by the FERPA statute, 20 U.S.C. § 1232g, or FERPA regulations, 34 C.F.R. part 99, or as required by law, or to carry out the purposes of 34 C.F.R. part 106, including the conduct of any investigation, hearing, or judicial proceeding arising thereunder. Complaints alleging retaliation may be filed according to shall be addressed pursuant to Board Policy 2006 (Complaint Procedure).

The exercise of rights protected under the First Amendment does not constitute retaliation prohibited by this section. Charging an individual with a code of conduct violation for making a materially false statement in bad faith in the course of a grievance proceeding under this part does not constitute retaliation prohibited under this section, provided that a determination regarding responsibility alone is not sufficient to conclude that any party made a materially false statement in bad faith.

Notification of Policy. The district will notify applicants for admission and employment, students, parents or legal guardians of students, employees, and all unions or professional organizations holding collective bargaining or professional agreements with the district of the existence of this policy. The requirement to not discriminate, as stated in Title IX and 34 C.F.R. part 106, in the district's education program(s) or activities extends to admission and employment, and inquiries about the application of Title IX and 34 C.F.R. part 106 to the district may be referred to the district's Title IX Coordinator, the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

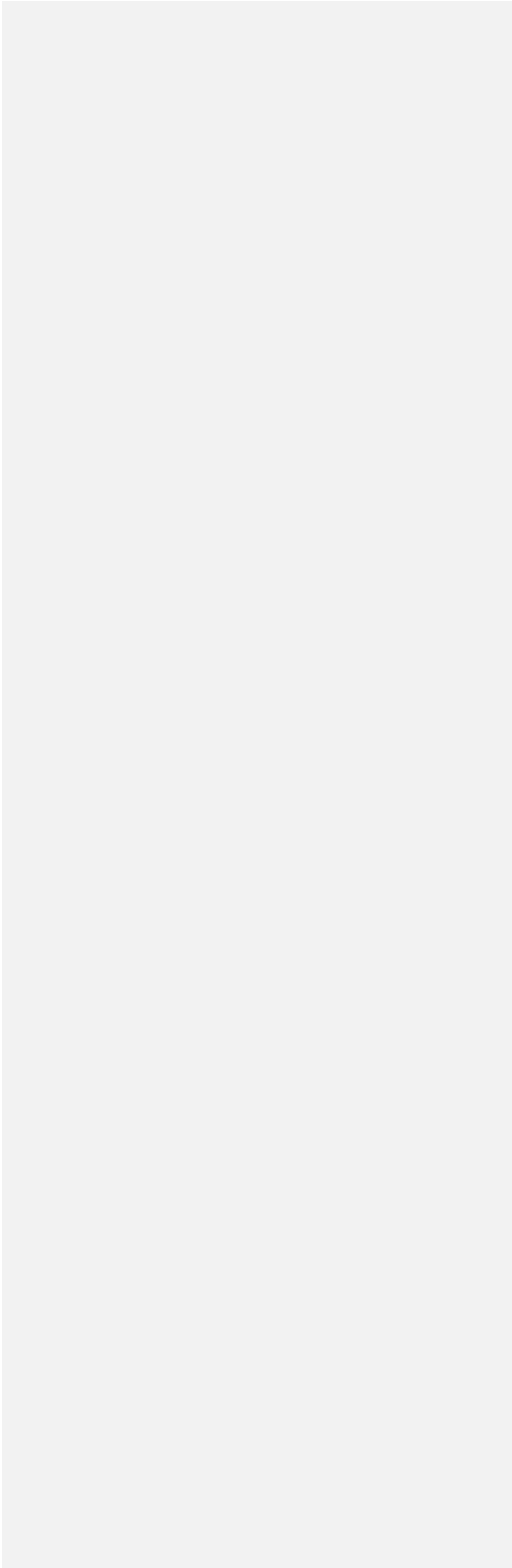
Publication of Policy. The district will prominently display on its website, if any, and in each handbook that it makes available to applicants for admission and employment, students, parents or legal guardians of students, employees, and all unions or professional organizations holding collective bargaining or professional agreements with the district, the name or title, office address, electronic mail address, and telephone number of the employee or employees designated as the Title IX Coordinator(s).

Application Outside the United States. The requirements of this policy apply only to sex discrimination occurring against a person in the United States.

Scope of Policy. Nothing herein shall be construed to be more demanding or more constraining upon the district than the requirements of Title IX (20 U.S.C. § 1681) and 34 C.F.R. part 106. To the extent that the district is in

compliance with Title IX and 34 C.F.R. part 106, then all of the district's obligations under this policy shall be deemed to be fulfilled and discharged.

Adopted on: 08/14/2023
Revised on: 06/14/2026
Reviewed on: _____



4017

Relations with Employee Collective Bargaining Associations

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

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

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

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

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4019
Workplace Injury Prevention and Safety Committee

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

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

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

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

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

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

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

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

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

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

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Adopted on: 08/14/2023
Revised on: 06/14/2026
Reviewed on: _____

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4056
Resignation of Certificated Staff

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

Staff members who submit their resignations to the board of education after April 15th, will be released from the next school year's contract so long as the board is able to obtain the services of a suitable replacement. Suitability determinations will be made solely by the district and will be based upon, but not limited to, experience, quality, availability of adequate candidates, effect on extracurricular programs, class offerings, and effect on students. Staff members who refuse to fulfill their contractual obligations will be reported to the Commissioner of Education.

Adopted on: 08/14/2023
Revised on: 06/14/2026
Reviewed on: _____

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5001
Compulsory Attendance and Excessive Absenteeism

Required Attendance

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

Mandatory Attendance Age

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

Exceptions

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

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

Discontinuing Enrollment – 5 Year Old Students

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

Discontinuing Enrollment – 16 and 17 Year Old Students

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

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

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Prohibition on Discontinuing Enrollment – Abuse or Neglect Investigation

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

Attendance Officer

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

Excused Absences – Physical or Mental Illness

[Absences shall be excused by a parent, guardian, or educational decision maker, as defined in section 79-530, of the child for physical or mental illness and as documented by a credentialed health professional, provided the documentation supports such absence. In the instance of chronic illness, documentation shall be reviewed each semester.](#)

Excused Absences – Others

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

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

Deleted: <#>Physical or mental illness of the student (a physician's verification is required after four (4) consecutive days of absence for illness) ¶

Excessive Absenteeism

When a student receives 5 unexcused absences or the hourly equivalent in any semester, the Attendance Officer may send written notification of the student's total absences to the student's parent or guardian. When a student receives 5 unexcused absences or the hourly equivalent in any school year, the Attendance Officer will send written notification of the student's total absences to the student's parent or guardian and offer to meet with the student's parents or guardians to discuss any barriers to the student's attendance. When a student receives 8 unexcused absences or the hourly equivalent in any school year, the Attendance Officer will send written notification of the student's total absences to the student's parent or guardian and shall schedule a meeting with relevant stakeholders to discuss and address any barriers to the student's attendance, unless the Attendance Officer determines that such a meeting would not be productive in facilitating the student's regular attendance.

When a student has accrued 20 days of unexcused absences, or the hourly equivalent, the district may report the matter to the county attorney in the county where the student resides.

Making Up Absences

Students will be required to make up the hourly equivalent of any absence that is marked unexcused. This time will be made up before or after school, on Inservice days, on Saturdays, or during the summer.

Excessive absences, whether excused or unexcused, may be used as the basis

for students to be declared ineligible for school extra-curricular activities.

Students are allowed a total of eight (8) absences or the hourly equivalent, regardless of whether they are excused or unexcused, each semester. Starting with the ninth absence, students will be required to make up the hourly equivalent of any absence, regardless of the absence being excused or unexcused.

Credits will be withheld from any high school student at the end of each semester until they have completed any make-up time for absences they received.

Absences that make attendance impossible or impracticable by severe weather conditions and the mental or physical illness of the student or a child whom the student is a parent are automatically exempt as a part of the calculated absences.

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5003
Admission of Part-Time Students

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

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

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

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

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

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

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

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

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

Extracurricular Sports and Activities. Students who are enrolled in a private, denominational, or parochial school may not participate in extracurricular sports and activities sponsored by the school district.

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

1. For extracurricular sports and activities regulated by an athletics or activities association in which this school district is a member: 5 credit hours.

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[OPTION 2: accredited private school students can participate]. Students who are enrolled in a private, denominational, or parochial school may not participate in extracurricular sports and activities sponsored by the school district if they participate in extracurricular sports and activities at any other public, private, denominational, or parochial school. Any such students who desire to participate in extracurricular sports and activities at the school district must enroll in the following number of credit hours from the school district:¶

For extracurricular sports and activities regulated by an athletics or activities association in which this school district is a member: 5 credit hours.¶

For extracurricular sports and activities governed by a national or state organization other than an athletics or activities association, such as FFA: the minimum number of credit hours offered by the school district as required by that national or state organization.¶

For extracurricular sports and activities not regulated or governed by any such entity: INSERT NUMBER 0-5 credit hours.

Deleted: must be enrolled in 5 credit hours in this school district to participate. [Choice A: let them participate in non-regulated activities without enrolling in classes] Students seeking to participate in extracurricular sports and activities not regulated by such an entity may participate without enrolling in any classes at the school district but must still fill out the application form. [Choice B: require some number of credit hours from the district to participate in non-regulated activities]. Students seeking to participate in extracurricular sports and activities not regulated by such an entity may only participate if they enroll in at least insert your number here credit hours on a part-time basis.

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

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

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

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

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Deleted: **[INSERT NUMBER 0-5 credit hours]** Any such students who desire to participate in extracurricular sports and activities regulated by an athletics or activities association in which this school district is a member must be enrolled in 5 credit hours in this school district to participate. **[Choice A: let them participate non-regulated activities without enrolling in classes]** Students seeking to participate in extracurricular sports and activities not regulated by such an entity may participate without enrolling in any classes at the school district but must still fill out the application form. **[Choice B: require some number of credit hours from the district to participate in non-regulated activities]**. Students seeking to participate in extracurricular sports and activities not regulated by such an entity may only participate if they enroll in at least **[insert your number here]** credit hours on a part-time basis.

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5035 Student Discipline

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

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[Except for physical education classes, teachers are prohibited from using physical activity as punishment for classroom behaviors.](#)

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

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

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

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

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

Pre-Kindergarten through Second Grade Students

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

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

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

Makeup Work for Suspended Students

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

Short-Term Suspension

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

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

The following process applies to short-term suspension:

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

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

2. After the principal has determined that a short-term suspension is necessary, but prior to commencement of the short-term suspension, the student and the Parent will be given oral and written notice of the charges against the student. They will be advised of what the student is accused of having done, be given an explanation of the evidence the authorities have, and be given an opportunity to present evidence of the student's version of the facts.

3. Within 24 hours or such additional time as is reasonably necessary, not to exceed an additional 48 hours, following the suspension, the Principal will send a written statement to the student, and the student's Parent, describing:

a. The student's conduct, misconduct or violation of the rule or standard;

b. The reasons for the action taken;

c. The actions made by the school to try to discontinue or alleviate the behavior of the student prior to considering suspension;

d. Resources the school is able to provide or recommend to assist the student; and

e. How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school.

4. An opportunity will be given to the student, and the student's Parent, to have a conference with the Principal ordering the short-term suspension before or at the time the student returns to school and shall document such effort in writing. The Principal shall determine who, in addition to the Parent, is to attend the conference. If no conference has been held, a Parent may submit a written request to the suspending principal before the student returns to school.

5. Students who are short-term suspended must be given the opportunity to complete classwork and homework missed during the period of suspension, including but not limited to examinations, as provided herein.

Emergency Exclusion

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

Weapons and/or Firearms

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

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

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

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

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

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

Confiscation of Firearms and Weapons. Administrative and teaching personnel are statutorily authorized, without a warrant, to confiscate any firearm or weapon possessed in violation of this policy. Any firearm that is

confiscated by school personnel shall be delivered to a peace officer as soon as practicable. Such firearms are subject to being destroyed by law enforcement authorities.

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

Long-Term Suspension

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

Expulsion

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

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the school board or board of education or a committee of such board took the final action to expel the student, the student may be readmitted only by action of the board. Otherwise the student may be readmitted by action of the Superintendent.

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

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

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

1. Use of violence, force, coercion, threat, intimidation, or similar conduct in a manner that constitutes a substantial interference with school purposes. The board has determined that the use of synthetic media such as deepfakes may constitute "similar conduct";
2. Willfully causing or attempting to cause substantial damage to property, stealing or attempting to steal property of substantial value, or repeated damage or theft involving property;
3. Causing or attempting to cause personal injury to a school employee, to a school volunteer, or to any student. Personal injury caused by accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect some other person shall not constitute a violation of this subdivision;

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

- and safety, a danger to the health and safety of others, or which is disruptive, distracting or indecent to the extent that it interferes with the learning and educational process;
- c. Violating school bus rules as set by the school district or district staff;
 - d. Possessing, using, selling, or dispensing tobacco, drug paraphernalia, an electronic nicotine delivery system, or a tobacco imitation substance or packaging, regardless of form, including cigars, cigarettes, chewing tobacco, and any other form of tobacco, tobacco derivative product or imitation or electronic cigarettes, vapor pens, etc.;
 - e. Possessing, using, selling, or dispensing any drug paraphernalia or imitation of a controlled substance regardless of whether the actual substance possessed is a controlled substance by Nebraska law;
 - f. Possession of pornography, including creation, possession, dissemination, accessing, sale, or any other use of synthetic media, such as deepfakes;
 - g. Sexting or the possession of sexting images (a combination of sex and texting - the act of sending sexually explicit messages or photos electronically), including creation, possession, dissemination, accessing, sale, or any other use of synthetic media, such as deepfakes;
 - h. Engaging in hazing, defined as any activity expected of someone joining a group, team, or activity that humiliates, degrades or risks emotional and/or physical harm, regardless of the person's willingness to participate. Hazing activities are generally considered to be: physically abusive, hazardous, and/or sexually violating and include but are not limited to the following: personal servitude; sleep deprivation and restrictions on personal hygiene; yelling, swearing and insulting new members/rookies; being forced to wear embarrassing or humiliating attire in public; consumption of vile substances or smearing of such on one's skin; branding; physical beatings; binge drinking and drinking games; sexual simulation and sexual assault;
 - i. Bullying which shall include cyberbullying, defined as the use of the internet, including but not limited to social networking sites such as Facebook, cell phones or other devices to send, post or text message images and material intended to hurt or embarrass another person. This may include, but is not limited to; continuing to send e-mail to someone who has said they want no further contact with the sender; sending or posting threats, sexual remarks or pejorative labels (i.e., hate speech); ganging up on victims by making them the subject of ridicule in forums, and

posting false statements as fact intended to humiliate the victim; disclosure of personal data, such as the victim's real name, address, or school at websites or forums; posing as the identity of the victim for the purpose of publishing material in their name that defames or ridicules them; sending threatening and harassing text, instant messages or emails to the victims; and posting or sending rumors or gossip to instigate others to dislike and gang up on the target;

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

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

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

1. The decision to recommend discipline shall be made within two school days after learning of the alleged student misconduct. On the date of the decision to discipline, the Principal shall file with the Superintendent a written charge and a summary of the evidence supporting such charge.
2. The Principal shall serve the student and the student's Parent with a written notice by registered or certified mail or personal service within two school days of the date of the decision to recommend long-term suspension or expulsion. The notice shall include the following:
 - a. The rule or standard of conduct allegedly violated and the acts of the student alleged to constitute a cause for long-term suspension, expulsion, or mandatory reassignment, including a summary of the evidence to be presented against the student;

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b. The penalty, if any, which the principal has recommended in the charge and any other penalty to which the student may be subject;

c. Resources the school is able to provide or recommend to assist the student;

d. How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school;

e. A statement that, before long-term suspension, expulsion, or mandatory reassignment can be invoked, the student has a right to a hearing, upon request, and that if the student is suspended pending the outcome of the hearing, the student may complete classwork and homework, including, but not limited to, examinations, missed during the period of suspension pursuant to district guidelines which shall not require the student to attend the school district's alternative programs for expelled students in order to complete classwork or;

f. A description of the hearing procedures provided by the act, along with procedures for appealing any decision rendered at the hearing;

g. A statement that the principal, legal counsel for the school, the student, the student's Parent, or the student's representative, has the right (i) to examine the student's academic and disciplinary records and any affidavits to be used at the hearing concerning the alleged misconduct and (ii) to know the identity of the witnesses to appear at the hearing and the substance of their testimony; and

h. A form on which the student, the student's Parent may request a hearing, to be signed by such parties and delivered to the principal or superintendent in person or by registered or certified mail to the address provided on the form.

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3. When a notice of intent to discipline a student by long-term suspension, expulsion, or mandatory reassignment is filed with the superintendent, the student may be suspended by the principal until the date the long-term suspension, expulsion, or mandatory reassignment takes effect, if the principal determines that the student must be suspended immediately to prevent or substantially reduce the risk of (a) interference with an educational function or school purpose or (b) a personal injury to the student himself or herself, other students, school employees, or school volunteers.

4. Nothing in this policy shall preclude the student, the student's Parent, or representative from discussing and settling the matter with

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appropriate school personnel prior to the time the long-term suspension, expulsion, or mandatory reassignment takes effect.

5. If a hearing is requested within five days after receipt of the notice, the Superintendent shall recommend appointment of a hearing examiner within two school days after receipt of the hearing request. The student or the student's Parent may request designation of a hearing examiner other than the hearing examiner recommended by the superintendent if notice of the request is given to the superintendent within two school days after receipt of the superintendent's recommended appointment. Upon receiving such request, the superintendent must provide one alternative hearing examiner who is not an employee of the school district or otherwise currently under contract with the school district and whose impartiality may not otherwise be reasonably questioned. The student or the student's Parent must, within five school days, select a hearing examiner to conduct the hearing who was recommended or provided as an alternative hearing examiner, and shall notify the superintendent in writing of the selection. The superintendent must appoint the selected hearing examiner upon receipt of such notice.
6. The hearing examiner must, within two school days after being appointed, give written notice to the principal, the student, and the student's Parent of the time and place for the hearing.
7. The hearing shall be held within a period of five school days after appointment of the hearing examiner, but such time may be changed by the hearing examiner for good cause with consent of the parties. No hearing shall be held upon less than two school days' actual notice to the principal, the student, and the student's Parent, except with the consent of all the parties.
8. The principal or legal counsel for the school, the student, the student's Parent, or representative have the right to receive a copy of all records and written statements referred to in the Student Discipline Act as well as the statement of any witness in the possession of the school board or board of education no later than forty-eight hours prior to the hearing.
9. If a hearing is requested more than five school days following the receipt of the written notice, but not more than thirty calendar days after receipt, the Superintendent shall appoint a hearing examiner. The hearing will be held according to the requirements of section 79-269. The student shall be entitled to a hearing but the consequence imposed may continue in effect pending final determination.
10. If a request for hearing is not received within thirty calendar days following the mailing or delivery of the written notice, the student shall not be entitled to a hearing.

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

Reporting Requirement to Law Enforcement

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

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

Adopted on: 08/14/2023
Revised on: 06/14/2026
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5048
Emergency Response to Life Threatening Asthma or Systemic Allergic Reactions (Anaphylaxis)

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

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

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

Adopted on: 08/14/2023

Revised on: 06/14/2026

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6009

Grade Placement and Academic Credits of Transfer Students

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

Transfer from an Accredited School District.

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

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

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

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

Transfer From a Non-Accredited School.

A student or a parent/guardian of a student who is transferring into the district from a non-accredited school must provide the district with copies of all materials that have been used to provide instruction to the student that the family would like the district to consider in determining the appropriate grade level at which to place the student and credits to be awarded to the student.

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The student's building principal will then consider those materials and the following factors in determining the grade level placement for the student:

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

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

Transfer From a Non-Accredited School.

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

- Student's chronological age
- Previous school experience
- Materials submitted by the student or family pursuant to this policy
- Testing data from any tests or assessments conducted by the school district

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

Multiple Enrollments and Re-enrollments In the Same Semester

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

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

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

Placement of International Students.

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

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Graduation Requirements

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

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6038

Student Use of AI Tools

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

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

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

Deleted: Use of Artificial Intelligence by Students

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Deleted: Google Bard,

Deleted: other chatbots

Deleted: The board recognizes that among other resources, when properly used,

Deleted: provide valuable source information to students and teachers in relation to the district’s academic curriculum and assignments. S

Deleted: Unless an individual teacher affirmatively communicates to students that AI Tools may be used for a specific assignment, then AI Tools may not be used.

Deleted: teachers

Deleted: for such assignment. Teachers are encouraged to make such a decision in advance of students being given the individual assignment in question

Deleted: <#>Teachers will communicate to all students responsible for completing an assignment the extent to which such students may use AI Tools in connection with such assignment. Teachers will endeavor to include in such communications examples of permissible and impermissible uses of AI Tools.¶

Deleted: comply with the following

Deleted: <#>Tell the teacher The student must explicitly disclose to the teacher in writing that the student used an AI Tool and identify the specific AI Tool used.¶

Deleted: In any student work (whether hard copy, electronic, digital, or otherwise), the student shall

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Deleted: For example and not limitation, students may not outsource the organization or the writing of any written work to any AI Tool.

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- c. Make or share deepfakes or fake images, audio, or video of any real person;
- d. Make or share sexual, nude, or intimate images of any real person—even if the image is fake or AI-made;
- e. Bully, harass, threaten, intimidate or impersonate any person;
- f. Place another student or staff member name, photo, voice, or personal information into an AI Tool without staff member authorization;
- g. Use AI Tools to bypass accommodations, content filters, or school security.

4. A student may use AI Tools as an accommodation if his/her IEP team or Section 504 committee has approved use of the tool. The student must disclose the use of AI Tools to the staff member grading the assignment.

5. A student’s failure to meet the requirements stated in this policy will constitute a violation of the district’s prohibitions against cheating plagiarism and/or academic dishonesty, including but not necessarily limited to such prohibitions stated in the Student Handbook, which violation will subject the student to discipline up to and including expulsion.

6. The student requirements stated above are the minimum requirements for any student assignment. An individual teacher may impose more stringent requirements for any specific academic assignment or coursework.

Adopted on: 08/14/2023
Revised on: 06/14/2026
Reviewed on: _____

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3061 ACH Originator

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

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

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

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

Adopted on: 06/14/2026

Revised on: _____

Reviewed on: _____

4065 Staff Use of AI Tools

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

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

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

I. Staff Expectations for Use of AI Tools in Education

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

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

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

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

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

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

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

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

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

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

Adopted on: 06/14/2026

Revised on: _____

Reviewed on: _____

6046
Right to Access to School Library Materials

Definitions. As used in this policy,

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

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

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

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

Adopted on: 06/14/2026

Revised on: _____

Reviewed on: _____



May 18, 2026

To the Board of Education
Thedford School District No. 1

We are engaged to audit the financial statements of the governmental activities of Thedford School District No. 1 for the year ended August 31, 2026. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated May 18, 2026, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis of accounting as prescribed by the Nebraska Department of Education. Our audit of the financial statements does not relieve you or management of your responsibilities.

We have not been engaged to report on Statements of cash receipts, disbursements, and fund balances – modified cash basis for each fund, or the detailed schedule of cash receipts and disbursements – Activities Fund, which accompany the financial statements, as other information, but are not required supplementary information (RSI). Our responsibility with respect to this other information accompanying the financial statements does not extend beyond the financial information identified in our auditor's report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- 1) Management override of controls
- 2) Due to limited size of the reportable entity, segregation of duties may be limited

We expect to begin interim audit procedures in June 2026, with final year-end audit fieldwork subsequent to August 31, 2026, and issue our report no later than November 5, 2026.

This information is intended solely for the use of the Board of Education and management and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Milissa J. Kramer
MJK CPA, P.C.



May 18, 2026

Board of Education and Superintendent
Theftford School District No. 1
Theftford, Nebraska

Audit Scope

We are pleased to confirm our understanding of the services we are to provide for Theftford School District No. 1, Theftford, Nebraska ("School District") for the year ended August 31, 2026. We will audit the financial statements of the governmental activities, which collectively comprise the financial statements of the School District as of and for the year ended August 31, 2026. The Nebraska Department of Education requires certain supplementary information, such as Management's Discussion and Analysis (MD&A), to supplement the School District's financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the School District's MD&A in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following is required by the Nebraska Department of Education and will be subject to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis.

Also, the document we submit to you will include the following additional information prescribed by the Nebraska Department of Education and prepared on the modified cash basis of accounting. This information will not be subjected to the auditing procedures applied in our audit of the financial statements, and accordingly, we will not express an opinion or provide any assurance on it:

Statements of cash receipts, disbursements, and fund balance:

- Budgetary comparison schedule
- General Fund
- Activities Fund
- School Nutrition Fund
- Special Building Fund
- Qualified Capital Purpose Undertaking Fund

Schedule of cash disbursements of operational expenses -- General Fund

Detailed schedule of receipts, disbursements, and fund balance -- Activities Fund

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis accounting as prescribed by the Nebraska Department of Education and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with generally accepted auditing standards established by the Auditing Standards Board (United States) and the standards for financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States and as prescribed by the Nebraska Department of Education, and will include tests of the accounting records of the School District and other procedures we

consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed.

Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express an opinion to issue a report as a result of this engagement, or may withdraw from the engagement if we are unable to complete the audit or form an opinion.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. If during our audit we become aware that the School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for designing, implementing, establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the fair presentation of the financial statements in conformity with the modified cash basis of accounting prescribed by the Nebraska Department of Education and the Nebraska State Auditor of Public Accounts, which is another comprehensive basis of accounting other than United States generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts, or grant agreements, or abuse that we may report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the School District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste and abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements.

However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representation from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures-Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements whether due to fraud or error and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

We have identified the following significant risks of material misstatement as part of our audit planning:

- 1) Management override of controls
- 2) Improper revenue recognition due to fraud

Audit Procedures-Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the School District in conformity with the modified cash basis of accounting prescribed by the Nebraska Department of Education based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Engagement Administration, Fees, and Other

Under separate cover, we may compile your classification schedule of payroll for ALICAP, all of which the Superintendent, who possesses suitable skill, knowledge, and experience oversees the services, evaluates the adequacy and results, and as management, accepts responsibility for their presentation.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the School District, however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of MJK CPA, P.C. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Nebraska State Auditor of Public Accounts, the Nebraska Department of Education, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of MJK CPA, P.C.

personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Nebraska State Auditor of Public Accounts or Nebraska Department of Education. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

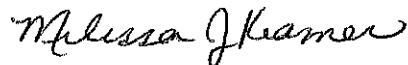
We expect to begin our audit on approximately September 1, 2026 and upon completion of the audit, issue our reports to the Board of Education no later than November 5, 2026. Milissa J. Kramer is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another person to sign the reports. Our fee for these services, excluding a Single Audit, will be at our standard hourly rate plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$10,000.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards state that we may provide you upon your request with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during this period of the contract. As this is the first year subject to peer review requirements, no peer review report or letter of comment is currently available.

We appreciate the opportunity to be of service to the School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Milissa J. Kramer, CPA
MJK CPA, P.C.

School District Response:

This letter correctly sets forth the understanding of Thedford School District No. 1, Thedford, Nebraska.

By: _____

Title: _____

Date: _____