

**Minutes of the Board of Education  
Sutherland Public School District 55  
Tuesday, April 8, 2025 6:00 PM Central  
Regular Board Meeting Conference Room  
P.O. Box 217  
Sutherland, NE 69165**

**Members**

<b>Present</b>	<b>Absent</b>
_____ Presiding Officer	_____
_____ Secretary - Board of Education	_____
_____ Superintendent	_____
_____	_____
_____	_____
_____	_____
_____	_____

1. Call the meeting to order
2. Flag salute
3. Open Meetings Law
4. Roll call
5. Consent Agenda
  - Motion to approve consent agenda passed with a motion by Eric Peterka and a second by Tom Kelly.
  - Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes
- 5.a. Approval of Minutes - 3/11/25 Regular Meeting
- 5.b. Approval of General Fund Bills - \$470,589.24
- 5.c. Approval of Building Fund Bills - \$1,832.20
6. Treasurer's report
7. Recognition of Visitors/Public Comment
8. Action Items
  - 8.a. 2025-2026 ESU Contracts
    - Approve the ESU 16 contract of \$351,976 or \$35197.60 each month beginning September 25, 2025 through June 25, 2026 passed with a motion by Shad Lantis and a second by Tom Kelly.
    - Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes
    - Approve the Southwest Nebraska Distance Education Network Contract of \$23,000 for 2025-2026 passed with a motion by Shad Lantis and a second by Tom Kelly.
    - Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes
    - Approve the 2025-2026 Title Ia Memorandum of Understanding passed with a motion by Shad Lantis and a second by Tom Kelly.
    - Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes
  - 8.b. Apptegy Contract
    - Motion to approve the ratification of the Apptegy Contract with an annual fee of \$8,025 (subject to a 5% annual increase) and set-up fee of \$4,900 passed with a motion by Kyle Stevenson and a second by Brandy Buscher.
    - Eric Peterka: No, Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Kyle Stevenson: Yes
  - 8.c. Last Day Of School
    - Approve the last day of school for students on May 20, 2025 and the last day for certificated staff on May 22, 2025 passed with a motion by Shad Lantis and a second by Kyle Stevenson.
    - Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes
  - 8.d. Langemeier
    - Approve the Fall 2024 and Spring 2025 service agreement with Langemeier Heating and Cooling for \$10,000 Tabled with a motion by Tom Kelly and a second by Eric Peterka.
    - Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes
  - 8.e. SMF Overhead Door, LLC

Approve the quote from SMF Overhead Door for \$7,000 to purchase and installation of 2 new garage doors for the bus barn (Option 1) passed with a motion by Tom Kelly and a second by Eric Peterka.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

8.f. Policy Review

Motion to approve Policy 5005 Transportation with option 1 and highlighted word change  
Motion to approve Policies 3003, 3003.1, 3004.1, 3005 & 3008 with highlighted changes passed with a motion by Tom Kelly and a second by Eric Peterka.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

8.g. Weight Room

Motion to approve the proposal from Midwest Floor Covering for \$31,738 to update flooring in existing weight room passed with a motion by Eric Peterka and a second by Tom Kelly.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

8.h. Resignations

8.i. Option Students

9. Reports

9.a. Elementary Principal Report

9.b. High School Principal Report

10. Superintendent Report

11. Board Reports

12. Next meeting date and time

Set the next regular meeting for Tuesday, May 13, 2025 at 6:00 passed with a motion by Eric Peterka and a second by Shad Lantis.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

Motion to set the next meeting date for Tuesday, May 13, 2025 at 6:00 p.m. passed with a motion by Eric Peterka and a second by Shad Lantis.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

13. Adjournment

**Minutes of the Board of Education  
Sutherland Public School District 55  
Tuesday, March 11, 2025 6:00 PM Central  
Regular Board Meeting Conference Room  
P.O. Box 217  
Sutherland, NE 69165**

**Members**

**Present**

**Absent**

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Presiding Officer

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Secretary - Board of Education

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Superintendent

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1. Call the meeting to order

Meeting was called to order at 6:00 p.m. by Janet Mueller. Notice of this meeting was published in the March 6, 2025 edition of The Courier Times and in three (3) separate locations in town.



## 2. Flag salute

### 3. Open Meetings Law

President Mueller stated that a copy of the open meetings law is posted on the bulletin board, and a copy could be found in in the official meeting book.

### 4. Roll call

Board Members:

Janet Mueller - present

Brandy Buscher - present

Kyle Stevenson - present

Shad Lantis - arrived at 6:11

Eric Peterka - present

Tom Kelly - present

School Personnel: Mr. Classen, Ms. Pritchard, Mrs. McConnell, and Alisha Morgan

Guests: 5

### 5. Consent Agenda

Motion to approve consent agenda passed with a motion by Eric Peterka and a second by Brandy Buscher.

Brandy Buscher: Yes, Tom Kelly: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

#### 5.a. Approval of Minutes February 11, 2025 Regular Meeting

#### 5.b. Approval of General Fund Bills - \$483,776.30 February 2025 and \$447,050.75 March 2025

### 6. Treasurer's report

Tom Kelly gave the treasurer's report. Receipts are currently at 46.30% and should be at 50%. Expenditures are currently at 44.10% and should be at 58.33%.

### 7. Recognition of Visitors/Public Comment

Sarah and Josh Foster proposed purchasing the 730 Elm St property to build a building for a daycare.

### 8. Action Items

#### 8.a. Principal Contracts

Approve the 2025-2026 Principal contract for BreAhanna McConnell passed with a motion by Tom Kelly and a second by Eric Peterka.

Brandy Buscher: Yes, Tom Kelly: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

Approve the 2025-2026 Principal contract for Jason Gunderson passed with a motion by Eric Peterka and a second by Brandy Buscher.

Brandy Buscher: Yes, Tom Kelly: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

#### 8.b. Teacher Contracts

Approve the 2025-2026 contract for Katie Stevenson passed with a motion by Eric Peterka and a second by Tom Kelly.

Kyle Stevenson: Abstain, Brandy Buscher: Yes, Tom Kelly: Yes, Janet Mueller: Yes, Eric Peterka: Yes

Approve the 2025-2026 contract for Jane Dye passed with a motion by Eric Peterka and a second by Brandy Buscher.

Brandy Buscher: Yes, Tom Kelly: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

Approve the 2025-2026 contract for Olivia Freeze passed with a motion by Tom Kelly and a second by Eric Peterka.

Brandy Buscher: Yes, Tom Kelly: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

#### 8.c. ESU Contracts

Motion to table the ESU 16 contract of \$351,976 or \$35,197.60 each month beginning September 25, 2025 through June 25, 2026 until April 8, regular meeting passed with a motion by Eric Peterka and a second by Brandy Buscher.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

#### 8.d. Calvert Consultant Work

Authorize Paul Calvert to work as a consultant at Loup City Public Schools when he is not on duty at Sutherland Public Schools passed with a motion by Shad Lantis and a second by Eric Peterka.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

#### 8.e. Resignations

none at this time

#### 8.f. Option Students

Approve the option in of Phoenix Brown from North Platte school district for the 2025-2026 school year passed with a motion by Shad Lantis and a second by Janet Mueller.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

Approve the option in of Macin Chadwick(7), Jaxton Thelander(3) and Kinsleigh Thelander(K) from the Hershey school district for the 2024-2025 school year passed with a motion by Tom Kelly and a second by Shad Lantis.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

### 9. Reports

#### 9.a. Elementary Principal Report

Congratulations to Taysom Aden, Beckett Brady, Tera Wurst, Xena Zogg, Stryker Rasby, Joel White, Dayton Nichelson, Eddie Nichelson, Kyler Brunz, Ava Bankson, and Rhea Condon for being selected the February Student of the Month. Ms. Pritchard reported that she has finished all classified and certified evaluations, elementary 3rd quarter awards will be held on March 13th, and the bookfair will take place March 11-14th. Special thank you to Mr. Saner and the shop classes for all their hard work on the games for the PBIS carnival. Thank you to Mrs.

Sandberg and Mrs. Stauffer for helping develop the NSCAS testing schedule. Lastly, she reported that the Miss Nebraska assembly was reschedule for April 4th due to the snow day.

#### 9.b. High School Principal Report

Mrs. McConnell reported that currently an ACT Breakfast is being planned for all Juniors on April 1st, Prom will be held March 22nd, and students have begun registering for next year. Mrs. McConnell said that several student groups have asked if there is a possibility of opening prom up to grades 9 & 10. Lastly, winter activities are winding down and the activity banquet was held on March 10th. Spring activities will be starting up with track, and golf. FPS qualified for the state tournament in Kearney, and state FFA will be held in April.

#### 10. Board Reports

Shad Lantis reported that the FFA Labor auction will take place on Thursday, March 13th. Kyle Stevenson presented plans for the weight room.

#### 11. Closed Session

Janet Mueller stated that the board will enter into closed session at 6:40 p.m. for the protection of the public interest to discuss the negotiations of a contract.

The board exited closed session at 7:00 p.m.

Motion to enter into closed session at 6:40 p.m. For the protection of the public interest to discuss the negotiations of a contract passed with a motion by Eric Peterka and a second by Shad Lantis.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

#### 12. Superintendent Report

Mr. Classen reported that the building & grounds would hold a short meeting after the board meeting to discuss doors. He also reported that Mr. Gunderson would begin visiting elementary classrooms with Ms. Pritchard to begin learning his new job role. Lastly, he reported that teacher contracts were distributed and are due on March 17th.

#### 13. Next meeting date and time

The advertisement for this meeting will be published in The Courier Times the Thursday prior to the meeting and an agenda for such meeting will be available for public inspection at the administration office 3 days prior to the meeting.

Set the next regular meeting for Tuesday, April 8, 2025 at 6:00 p.m. passed with a motion by Eric Peterka and a second by Tom Kelly.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Janet Mueller: Yes, Eric Peterka: Yes, Kyle Stevenson: Yes

#### 14. Adjournment

Meeting was adjourned at 7:12 p.m.



Payee Type: Vendor      Check Type: Check      Checking Account ID: 01

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
41583	04/08/2025				ADENBROO	Brooke Aden	66.17
41584	04/08/2025				AMAZCAPISE	Amazon Capital Services	475.82
41585	04/08/2025				APPTEGINC	Apptegy, Inc.	4,900.00
41586	04/08/2025				ARRSEA	Arrow Seed Company, Inc.	4,747.73
41587	04/08/2025				BEVERIDGE	Beveridge, Inc	685.32
41588	04/08/2025				BLACHILEN	Black Hills Energy	3,232.21
41589	04/08/2025				CLEARFLY	Clearly	942.46
41590	04/08/2025				THECOUR	The Courier Times	128.45
41591	04/08/2025				CULLWATE	Culligan Water Conditioning	100.00
41592	04/08/2025				DIVDRUGTES	Diversified Drug Testing, LLC	92.50
41593	04/08/2025				EAKEOFFI	Eakes Office Product	4,157.76
41594	04/08/2025				ESU10	Esu #10	20.00
41595	04/08/2025				ESU16	Esu #16	36,244.36
41596	04/08/2025				FOLLCONT	Follett Content Solutions Inc	2,630.09
41597	04/08/2025				GREAPLAI	Great Plains Comm In	300.78
41598	04/08/2025				HINTONS	Hinton's Lock & Alarm	155.00
41599	04/08/2025				HOLINKEA	Holiday Inn Kearney	648.80
41600	04/08/2025				HOMELEAS	Hometown Leasing	980.50
41601	04/08/2025				HOTLUN02	Hot Lunch Fund	724.80
41602	04/08/2025				KSB	KSB School Law	385.00
41603	04/08/2025				LANGHEAT	Langemeier Heating & Cooling	962.10
41604	04/08/2025				LINCCO	Lincoln County Clerk	708.01
41605	04/08/2025				MATHSON	Matheson Tri-Gas Inc	79.10
41606	04/08/2025				MCCOPSYCSO	McConnell Psychological Solutions	7,158.69
41607	04/08/2025				MCI	MCI Residential Service	80.00
41608	04/08/2025				MENARDS	Menards - North Platte	506.58
41609	04/08/2025				MIDAMERI	Midamerica Books	384.23
41610	04/08/2025				MIDPCOMM	Mid-Plains Community College	162.00
41611	04/08/2025				NCSA	Ncsa	165.00
41612	04/08/2025				NEBASSO	Neb Assoc Of Sch Bds	3,044.24
41613	04/08/2025				NPPD	Nebraska Public Power District	4,018.69
41614	04/08/2025				NEBGOV	Nebraska.Gov	15.00
41615	04/08/2025				PRONFUEL	Pronto Fuel, LLC	1,102.87
41616	04/08/2025				REVOBUSI	Revolving Business Acct	3,293.01
41617	04/08/2025				SCOTWELD	Scotty's Welding	156.00
41618	04/08/2025				STAPADV	Staples Advantage	198.48
41619	04/08/2025				SUPESUDS	Super Suds Car Wash	58.59
41620	04/08/2025				SUPESANI	Superior Sanitation	600.00
41621	04/08/2025				SUTHFARMAU	Sutherland Farm & Auto Supply	1,436.34
41622	04/08/2025				USBANK	U.S. Bank	831.74
41623	04/08/2025				UNIVERSITY	University of Nebraska - Lincoln	150.00
41624	04/08/2025				VERIZON	Verizon Wireless	139.40
41625	04/08/2025				VILLOFSU	Village Of Sutherland	1,225.37
41626	04/08/2025				YAUNCONN	Connie Yauney	28.40

Checking Account ID: 01      Void Total: 0.00      Total without Voids: 88,121.59

Check Type Total: Check      Void Total: 0.00      Total without Voids: 88,121.59

Payee Type Total: Vendor      Void Total: 0.00      Total without Voids: 88,121.59

Grand Total:      Void Total: 0.00      Total without Voids: 88,121.59

Payroll      \$382,467.65

Expenditures      88,121.59

TOTAL      \$470,589.24

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
Checking Account ID	01	Fund Number 01	General Fund	
	20250407	Aden, Brooke	04/07/2025	66.17
01 1100 610 002		butterfly unit		66.17
Total Aden, Brooke				66.17
	20250407	Amazon Capital Services	04/07/2025	475.82
01 2610 610 000		supplies		360.87
01 1100 610 002		supplies		114.95
Total Amazon Capital Services				475.82
	20250407	Apptegy, Inc.	04/07/2025	4,900.00
01 1100 643 000		development		4,900.00
Total Apptegy, Inc.				4,900.00
	C25989JW	Arrow Seed Company, Inc.	04/07/2025	4,747.73
01 2630 431 000		fertilizer, pesticides, herbicides		4,747.73
Total Arrow Seed Company, Inc.				4,747.73
	20250407	Beveridge, Inc	04/07/2025	685.32
01 2630 431 000		sprinklers		685.32
Total Beveridge, Inc				685.32
	20250407	Black Hills Energy	04/07/2025	3,232.21
01 2610 621 000		natural gas		3,232.21
Total Black Hills Energy				3,232.21
	20250407	Clearly	04/07/2025	942.46
01 2510 382 000		telephone lease		942.46
Total Clearly				942.46
	20250407	Courier Times, The	04/07/2025	128.45
01 2510 540 000		advertising		128.45
Total Courier Times, The				128.45
	20250407	Culligan Water Conditioning	04/07/2025	100.00
01 2610 610 000		rental		100.00
Total Culligan Water Conditioning				100.00
	20250407	Diversified Drug Testing, LLC	04/07/2025	92.50
01 2710 890 000		drug testing		92.50
Total Diversified Drug Testing, LLC				92.50
	20250407	Eakes Office Product	04/07/2025	4,157.76
01 2610 610 000		supplies		1,795.58
01 1100 610 000		supplies		165.00
01 2510 443 000		copies		2,197.18
Total Eakes Office Product				4,157.76
	20250407	Esu #10	04/07/2025	20.00
01 2120 890 001		powerschool training		20.00
Total Esu #10				20.00
	20250407	Esu #16	04/07/2025	36,244.36

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 6408 320 000		early childhood	12,304.14	
01 2151 591 001		speech	1,648.19	
01 2151 591 002		speech	8,070.16	
01 2161 591 001		OT	146.13	
01 2161 591 002		OT	2,776.38	
01 2171 591 002		PT	1,614.25	
01 1200 591 001		OWLS	8,665.04	
01 1200 591 002		nonreimburseables	1,020.07	
Total	Esu #16		<u>36,244.36</u>	
	20250407	Follett Content Solutions Inc	04/07/2025	2,630.09
01 2220 640 000		books	338.12	
01 2220 650 000		renewal	2,291.97	
Total	Follett Content Solutions Inc		<u>2,630.09</u>	
	20250407	Great Plains Comm In	04/07/2025	300.78
01 2510 382 000		telephone	300.78	
Total	Great Plains Comm In		<u>300.78</u>	
	20250407	Hinton's Lock & Alarm	04/07/2025	155.00
01 2620 431 000		service call	155.00	
Total	Hinton's Lock & Alarm		<u>155.00</u>	
	20250407	Holiday Inn Kearney	04/07/2025	648.80
01 2310 890 000		rooms for nrcca	648.80	
Total	Holiday Inn Kearney		<u>648.80</u>	
	20250407	Hometown Leasing	04/07/2025	980.50
01 2510 443 000		copier lease	980.50	
Total	Hometown Leasing		<u>980.50</u>	
	20250407	Hot Lunch Fund	04/07/2025	724.80
01 1100 890 001		sub meals	96.00	
01 1100 890 002		sub meals	91.20	
01 2120 610 001		pupil support	316.80	
01 2120 610 002		pupil support	220.80	
Total	Hot Lunch Fund		<u>724.80</u>	
	18643	KSB School Law	04/07/2025	385.00
01 2330 317 000		legal services	385.00	
Total	KSB School Law		<u>385.00</u>	
	20250407	Langemeier Heating & Cooling	04/07/2025	962.10
01 2620 431 000		commons area unit	962.10	
Total	Langemeier Heating & Cooling		<u>962.10</u>	
	20250407	Lincoln County Clerk	04/07/2025	708.01
01 2610 890 000		2024 elections	708.01	
Total	Lincoln County Clerk		<u>708.01</u>	
	20250407	Matheson Tri-Gas Inc	04/07/2025	79.10
01 1100 443 001		rental	79.10	
Total	Matheson Tri-Gas Inc		<u>79.10</u>	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	20250407	McConnell Psychological Solutions	04/07/2025	7,158.69
01 2140 320 000		mental health	833.33	
01 2141 591 001		psychology	2,036.43	
01 2141 591 002		psychology	2,036.43	
01 1200 340 001		sped director	937.50	
01 1200 340 002		sped director	982.00	
01 1200 340 002		sped director	333.00	
Total	McConnell Psychological Solutions		<u>7,158.69</u>	
	20250407	MCI Residential Service	04/07/2025	80.00
01 2510 382 000		long distance	80.00	
Total	MCI Residential Service		<u>80.00</u>	
	20250407	Menards - North Platte	04/07/2025	506.58
01 2610 610 000		supplies	506.58	
Total	Menards - North Platte		<u>506.58</u>	
	20250407	Mid-Plains Community College	04/07/2025	162.00
01 3535 610 001		EYH Conference	162.00	
Total	Mid-Plains Community College		<u>162.00</u>	
	20250407	Midamerica Books	04/07/2025	384.23
01 2220 640 000		books	384.23	
Total	Midamerica Books		<u>384.23</u>	
	20250407	Ncsa	04/07/2025	165.00
01 2410 810 001		women in leadership	165.00	
Total	Ncsa		<u>165.00</u>	
	20250407	Neb Assoc Of Sch Bds	04/07/2025	3,044.24
01 2310 340 000		search	2,919.24	
01 2320 810 000		conferences	125.00	
Total	Neb Assoc Of Sch Bds		<u>3,044.24</u>	
	20250407	Nebraska Public Power District	04/07/2025	4,018.69
01 2610 621 000		electricity	4,018.69	
Total	Nebraska Public Power District		<u>4,018.69</u>	
	20250407	Nebraska.Gov	04/07/2025	15.00
01 2710 890 000		other exp	15.00	
Total	Nebraska.Gov		<u>15.00</u>	
	20250407	Pronto Fuel, LLC	04/07/2025	1,102.87
01 2710 626 000		gas	1,102.87	
Total	Pronto Fuel, LLC		<u>1,102.87</u>	
	20250407	Revolving Business Acct	04/07/2025	3,293.01
01 2610 610 000		rental	100.00	
01 2610 621 000		natural gas	1,946.26	
01 2730 431 000		quarter inspections	1,032.75	
01 2710 626 000		gas	214.00	
Total	Revolving Business Acct		<u>3,293.01</u>	



PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	20250407	Scotty's Welding	04/07/2025	156.00
01 1100 610 001		iron		156.00
Total	Scotty's Welding			156.00
	6026121846	Staples Advantage	04/07/2025	198.48
01 2670 610 000		bandaids		198.48
Total	Staples Advantage			198.48
	20250407	Super Suds Car Wash	04/07/2025	58.59
01 2730 431 000		vehicle washings		58.59
Total	Super Suds Car Wash			58.59
	20250407	Superior Sanitation	04/07/2025	600.00
01 2630 431 000		pottie rentals		600.00
Total	Superior Sanitation			600.00
	20250407	Sutherland Farm & Auto Supply	04/07/2025	1,436.34
01 2610 610 000		supplies		1,436.34
Total	Sutherland Farm & Auto Supply			1,436.34
	20250407	U.S. Bank	04/07/2025	831.74
01 1200 890 001		social skills		127.35
01 1100 610 001		science		174.36
01 2610 610 000		supplies		506.29
01 2120 610 002		supplies		18.75
01 1200 610 002		program		4.99
Total	U.S. Bank			831.74
	20250407	University of Nebraska - Lincoln	04/07/2025	150.00
01 1200 890 001		ASD Network Conference		150.00
Total	University of Nebraska - Lincoln			150.00
	20250407	Verizon Wireless	04/07/2025	139.40
01 2510 382 000		cellphones		139.40
Total	Verizon Wireless			139.40
	20250407	Village Of Sutherland	04/07/2025	1,225.37
01 2610 410 000		water & sewer		1,225.37
Total	Village Of Sutherland			1,225.37
	20250407	Yaune, Connie	04/07/2025	28.40
01 1100 610 001		home ec supplies		28.40
Total	Yaune, Connie			28.40
Fund Number	01			88,121.59
Checking Account ID	01			88,121.59



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**BUILDING FUND**

Lincoln County Treasurer - 510 Walnut Taxes

1,832.20

\$ 1,832.20

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## Finance Report

		Monthly Exp./Rev.	Last Year Bal.
<b>General Fund</b>			
Balance as of	4/1/25	<b>\$2,842,814.04</b>	4/1/24 <b>\$2,764,077.21</b>
<b>Building Fund</b>			
Balance	3/1/25	\$555,056.89	3/1/24 \$380,216.51
Monthly Receipts		\$37,596.64	\$9,269.13
Expenditures		\$0.00	
Balance as of	4/1/25	<b>\$592,653.53</b>	4/1/24 <b>\$389,485.64</b>
<b>Hot Lunch Fund</b>			
Balance	3/1/25	\$18,311.10	3/1/24 \$10,796.21
Monthly Receipts		\$16,988.66	\$30,243.13
Expenditures		\$16,178.77	(\$21,716.91)
Balance as of	4/1/25	<b>\$19,120.99</b>	4/1/24 <b>\$19,322.43</b>
<b>Depreciation</b>			
Balance	3/1/25	\$939,000.42	3/1/24 \$755,802.41
Revenue		\$11,952.19	\$1,861.46
Expense		\$0.00	(\$156,674.00)
Balance	4/1/25	<b>\$939,000.42</b>	4/1/24 <b>\$600,989.87</b>

MONTH	EXPENDITURES		TOTAL	LEFT TO SPEND	
			EXPENDITURES	MONTHLY	
September	Gen.	\$ 583,507.74	\$ 583,507.74		
	Sped.	\$ 43,865.39	\$ 43,865.39		
October	Gen.	\$ 397,489.42	\$ 980,997.16	\$	629,956.78
	Sped.	\$ 66,040.03	\$ 109,905.42	\$	60,952.96
November	Gen.	\$ 463,384.40	\$ 1,444,381.56	\$	648,464.83
	Sped.	\$ 74,761.06	\$ 184,666.48	\$	59,418.72
December	Gen.	\$ 415,866.55	\$ 1,860,248.11	\$	677,539.61
	Sped.	\$ 65,798.13	\$ 250,464.61	\$	58,621.30
January	Gen.	\$ 413,996.15	\$ 2,274,244.26	\$	715,188.68
	Sped.	\$ 72,399.87	\$ 322,864.48	\$	56,652.93
February	Gen.	\$ 410,065.47	\$ 2,684,309.73	\$	766,042.55
	Sped.	\$ 73,710.83	\$ 396,575.31	\$	53,809.95
March	Gen.	\$ 379,374.96	\$ 3,063,684.69	\$	843,376.06
	Sped.	\$ 67,675.79	\$ 464,251.10	\$	51,036.78
April	Gen.	\$ 398,403.76	\$ 3,462,088.45	\$	954,619.14
	Sped.	\$ 72,185.48	\$ 536,436.58	\$	45,749.61

**TOTAL BUDGET OF EXPENDITURES (Gen. Fund) = \$7,280,565.00**

**Total available to spend in general fund = \$ 3,818,476.55**

**TOTAL BUDGET OF EXPENDITURES IN SPED FUND = \$719,435.00**

**Total available to spend in the sped fund = \$ 182,998.42**

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
Batch Description: March 2025 General Receipts		Processing Month: 03/2025			
1	STATEOFNEB State of Nebraska	03/03/2025	state aid	7923	49,643.00
2	LCTREAS Lincoln County Treas	03/11/2025	tax collections	7924	883,047.66
3	HAYESCENTE Hayes Center Public Schools	03/17/2025	distance learning	7925	1,319.68
4	HOTLUNCHFU Hot Lunch Fund	03/20/2025	hot lunch taxes	7926	1,331.28
5	STATEOFNEB State of Nebraska	03/20/2025	sped reimbursement	7927	63,539.00
6	STATEOFNEB State of Nebraska	03/26/2025	REAP	7928	37,068.00
7		03/31/2025	Wolken, NRCSA	7929	770.00
8	STATEOFNEB State of Nebraska	03/31/2025	state aid	7930	49,643.00
9	ADAMSBANKT Adam's Bank & Trust	03/31/2025	interest	7931	16.31
9.1	ADAMSBANKT Adam's Bank & Trust	03/31/2025	interest - ics	7932	5,748.06
9.2	NLAF Nebraska Liquid Asset Fund	03/31/2025	interest	7933	2.81
Batch Total:					1,092,128.80
Report Total:					1,092,128.80

March 2025

Fund: 01

General Fund

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	Local Property Taxes	4,514,247.00	74,673.99	1,924,607.05	42.63	2,589,639.95
01 1115	Carline Tax	20,000.00	0.00	1,819.21	9.10	18,180.79
01 1120	Public Power Revenue	50,000.00	0.00	0.00	0.00	50,000.00
01 1125	Motor Vehicle	130,000.00	15,197.47	107,709.71	82.85	22,290.29
01 1315	Tuition - Distance Education	15,000.00	1,319.68	9,237.76	61.59	5,762.24
01 1510	Interest on Investment	30,000.00	5,767.18	39,499.66	131.67	(9,499.66)
01 1910	Rent of School Facilities	12,750.00	550.00	6,448.00	50.57	6,302.00
01 1925	Local Grants	7,000.00	0.00	0.00	0.00	7,000.00
01 1990	Other Local Revenue	3,000.00	220.00	5,117.87	170.60	(2,117.87)
	Subtotal: LOCAL RECIEPTS	4,781,997.00	97,728.32	2,094,439.26	43.80	2,687,557.74
01 2110	County Fines & Licen	18,000.00	3,471.42	18,658.50	103.66	(658.50)
01 2130	Other County Receipts	0.00	0.00	888.80	0.00	(888.80)
	Subtotal: COUNTY AND ESU RECEIPTS	18,000.00	3,471.42	19,547.30	108.60	(1,547.30)
01 3110	State Aid	500,485.00	99,286.00	351,552.00	70.24	148,933.00
01 3120	Sp Ed Programs	250,000.00	63,539.00	253,133.00	101.25	(3,133.00)
01 3125	Sp Ed Transportation	5,000.00	0.00	0.00	0.00	5,000.00
01 3130	Homestead Exemption	0.00	9,173.93	9,173.93	0.00	(9,173.93)
01 3131	Property Tax Credit	0.00	780,530.85	780,530.85	0.00	(780,530.85)
01 3180	Pro Rate Motor Veh	6,000.00	0.00	4,068.44	67.81	1,931.56
01 3400	State Apportionment	40,000.00	0.00	98,180.01	245.45	(58,180.01)
01 3512	Distance Education	27,534.00	0.00	27,534.05	100.00	(0.05)
01 3535	High Ability Learner Grant	5,000.00	0.00	0.00	0.00	5,000.00
01 3551	Career Education	7,500.00	0.00	0.00	0.00	7,500.00
	Subtotal: STATE RECEIPTS	841,519.00	952,529.78	1,524,172.28	181.12	(682,653.28)
01 4310	REAP	37,068.00	37,068.00	37,068.00	100.00	0.00
01 4505	Title I Part A	30,988.00	0.00	23,611.00	76.19	7,377.00
01 4509	Title II, Part A	5,068.00	0.00	0.00	0.00	5,068.00
01 4510	Title IV Part A	10,000.00	0.00	0.00	0.00	10,000.00
01 4516	IDEA 619 Base/EP	2,114.00	0.00	2,119.00	100.24	(5.00)
01 4518	IDEA	75,116.00	0.00	76,768.00	102.20	(1,652.00)
01 4521	IDEA Nonpublic	1,517.00	0.00	0.00	0.00	1,517.00
01 4708	Medicaid in Public Schools	3,000.00	0.00	850.43	28.35	2,149.57
01 4709	MAAPS	3,000.00	0.00	1,736.12	57.87	1,263.88
	Subtotal: FEDERAL RECEIPTS	167,871.00	37,068.00	142,152.55	84.68	25,718.45
01 9000	Non Programmed Rec	0.00	1,331.28	12,286.51	0.00	(12,286.51)
	Subtotal: NON-PROGRAM RECEIPTS	0.00	1,331.28	12,286.51	0.00	(12,286.51)
	Fund Total:	5,809,387.00	1,092,128.80	3,792,597.90	65.28	2,016,789.10



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Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
01	General Fund					
01 1100 111 001	Teacher Salaries - HS	804,500.00	59,876.53	495,260.47	309,239.53	61.56
01 1100 111 002	Teacher Salaries - Elem	703,000.00	57,449.79	457,735.67	245,264.33	65.11
01 1100 112 001	Para Salaries - HS	12,000.00	1,584.29	16,018.83	(4,018.83)	133.49
01 1100 112 002	Para Salaries - Elem	102,070.00	7,113.59	62,263.28	39,806.72	61.00
01 1100 114 000	Tech Salary	88,825.00	7,402.08	59,216.64	29,608.36	66.67
01 1100 116 000	Nurse Salary	27,200.00	3,262.42	21,551.17	5,648.83	79.23
01 1100 123 001	Substitutes - HS	30,000.00	6,680.00	47,137.50	(17,137.50)	157.13
01 1100 123 002	Substitutes - Elem	35,000.00	9,485.00	57,267.50	(22,267.50)	163.62
01 1100 150 001	Add'l Comp Classified - HS	51,500.00	2,899.30	44,590.50	6,909.50	86.58
01 1100 151 001	Add'l Comp - Teachers HS	127,800.00	10,999.52	86,014.76	41,785.24	67.30
01 1100 151 002	Add'l Comp - Teachers Elem	29,235.00	1,302.07	10,416.56	18,818.44	35.63
01 1100 152 001	Add'l Comp - Paras HS	0.00	0.00	0.00	0.00	0.00
01 1100 211 001	Health Insurance - HS	130,500.00	8,777.81	71,462.00	59,038.00	54.76
01 1100 211 002	Health Insurance - Elem	121,000.00	10,436.72	83,609.87	37,390.13	69.10
01 1100 214 000	Health Insurance - Tech	19,500.00	1,538.00	12,304.00	7,196.00	63.10
01 1100 216 000	Insurance - Nurse	5,590.00	620.46	4,963.68	626.32	88.80
01 1100 220 001	Social Security - Classified HS	3,900.00	221.80	3,411.17	488.83	87.47
01 1100 221 001	Social Security - HS Teach	79,000.00	5,928.56	48,517.81	30,482.19	61.41
01 1100 221 002	Social Security - Elem Teach	62,500.00	4,906.22	39,107.97	23,392.03	62.57
01 1100 222 001	Social Security - HS Paras	1,000.00	121.18	1,225.38	(225.38)	122.54
01 1100 222 002	Social Security - Elem Paras	7,900.00	543.29	4,755.91	3,144.09	60.20
01 1100 223 001	Social Security - HS Subs	3,000.00	511.06	3,606.25	(606.25)	120.21
01 1100 223 002	Social Security - Elem Subs	3,000.00	725.59	4,381.07	(1,381.07)	146.04
01 1100 224 000	Social Security - Tech	8,780.00	566.26	4,530.08	4,249.92	51.60
01 1100 226 000	Social Security - Nurse	2,700.00	247.77	1,634.21	1,065.79	60.53
01 1100 230 001	Retirement - Classified HS	0.00	0.00	0.00	0.00	0.00
01 1100 231 001	Retirement - HS Teach	59,500.00	5,211.37	41,994.48	17,505.52	70.58
01 1100 231 002	Retirement - Elem Teach	52,000.00	4,319.90	34,422.23	17,577.77	66.20
01 1100 232 001	Retirement - HS Paras	1,000.00	94.18	752.14	247.86	75.21
01 1100 232 002	Retirement - Elem Paras	7,505.00	523.05	4,578.11	2,926.89	61.00
01 1100 233 001	Retirement - HS Subs	300.00	0.00	0.00	300.00	0.00
01 1100 233 002	Retirement - Elem Subs	200.00	0.00	17.65	182.35	8.83
01 1100 234 000	Retirement - Tech	6,700.00	544.26	4,354.08	2,345.92	64.99
01 1100 236 000	Retirement - Nurse	2,050.00	239.87	1,584.62	465.38	77.30
01 1100 237 000	Retirement Inc Cont - Dist	3,000.00	269.27	2,039.36	960.64	67.98
01 1100 237 001	Retirement Inc Cont - HS	23,850.00	1,821.97	14,679.52	9,170.48	61.55
01 1100 237 002	Retirement Inc Cont - Elem	21,070.00	1,663.09	13,398.87	7,671.13	63.59
01 1100 281 001	Health Benefits - HS Teach	95,000.00	7,779.78	62,258.41	32,741.59	65.54
01 1100 281 002	Health Benefits - Elem Teach	81,000.00	6,844.98	54,788.26	26,211.74	67.64
01 1100 443 000	Rentals & Leases - Dist	5,000.00	0.00	3,000.50	1,999.50	60.01
01 1100 443 001	Rentals & Leases - HS	45,000.00	79.10	5,542.15	39,457.85	12.32
01 1100 443 002	Rentals & Leases - Elem	10,000.00	0.00	5,001.15	4,998.85	50.01
01 1100 580 000	Travel & Mileage - Dist	500.00	0.00	622.62	(122.62)	124.52
01 1100 580 001	Travel & Mileage - HS	500.00	0.00	637.84	(137.84)	127.57
01 1100 580 002	Travel & Mileage - Elem	500.00	0.00	0.00	500.00	0.00
01 1100 610 000	Instruction Supply - Dist	17,000.00	165.00	3,913.35	13,086.65	23.02
01 1100 610 001	Instructional Supply - HS	25,000.00	358.76	8,464.03	16,535.97	33.86
01 1100 610 002	Instructional Supply - Elem	23,000.00	181.12	5,723.04	17,276.96	24.88
01 1100 640 000	Instructional Textbooks - Dist	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 640 001	Instructional Textbooks - HS	20,000.00	0.00	926.43	19,073.57	4.63
01 1100 640 002	Instructional Textbooks - Elem	0.00	0.00	898.07	(898.07)	0.00
01 1100 643 000	Computer Software - Dist	18,000.00	4,900.00	14,776.55	3,223.45	82.09
01 1100 643 001	Computer Software - HS	5,000.00	0.00	2,579.58	2,420.42	51.59
01 1100 643 002	Computer Software - Elem	8,000.00	0.00	0.00	8,000.00	0.00
01 1100 650 000	Tech Supplies - Dist	8,000.00	0.00	8,686.97	(686.97)	108.59
01 1100 650 001	Tech Supplies - HS	5,000.00	0.00	361.67	4,638.33	7.23
01 1100 650 002	Tech Supplies - Elem	61,000.00	0.00	0.00	61,000.00	0.00
01 1100 731 000	Equipment - District	3,000.00	0.00	9,707.16	(6,707.16)	323.57

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Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
01 1100 731 001	Equipment - HS	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 731 002	Equipment - Elem	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 733 000	Furniture - District	1,000.00	0.00	1,926.00	(926.00)	192.60
01 1100 733 001	Furniture - HS	2,000.00	0.00	2,156.40	(156.40)	107.82
01 1100 733 002	Furniture - Elem	2,000.00	0.00	0.00	2,000.00	0.00
01 1100 734 000	Tech Equip - Dist	6,000.00	0.00	4,673.75	1,326.25	77.90
01 1100 734 001	Tech Equip - HS	6,000.00	0.00	0.00	6,000.00	0.00
01 1100 734 002	Tech Equip - Elem	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 890 000	Other Expense - Dist	13,000.00	50.00	3,797.06	9,202.94	29.21
01 1100 890 001	Other Expense - HS	6,000.00	96.00	2,596.40	3,403.60	43.27
01 1100 890 002	Other Expense - Elem	6,000.00	91.20	1,677.34	4,322.66	27.96
1100	REGULAR INSTRUCTIONAL PROGRAMS	3,121,175.00	238,432.21	1,963,518.07	1,157,656.93	62.91
01 1160 112 001	Poverty Instruction - HS	0.00	0.00	0.00	0.00	0.00
01 1160 112 002	Poverty Instruction - Elem	0.00	0.00	0.00	0.00	0.00
1160	PROVERTY PROGRAMS	0.00	0.00	0.00	0.00	0.00
01 1190 111 002	PreK Teacher Salary	45,875.00	3,822.92	30,583.36	15,291.64	66.67
01 1190 112 002	PreK Para Salary	0.00	0.00	0.00	0.00	0.00
01 1190 123 002	PreK Subs	500.00	0.00	0.00	500.00	0.00
01 1190 151 002	ADD'L COMP TEACHERS	700.00	0.00	0.00	700.00	0.00
01 1190 211 002	PreK Health Insurance	10,470.00	872.24	6,977.92	3,492.08	66.65
01 1190 221 002	PreK Social Security - Teach	3,509.00	291.76	2,334.07	1,174.93	66.52
01 1190 222 002	PreK Social Security - Para	0.00	0.00	0.00	0.00	0.00
01 1190 223 002	PK Substitute SS	40.00	0.00	0.00	40.00	0.00
01 1190 231 002	PreK Retirement - Teach	3,380.00	281.09	2,248.72	1,131.28	66.53
01 1190 232 002	PreK Retirement - Para	0.00	0.00	0.00	0.00	0.00
01 1190 237 002	PreK Retirement Inc Cont	1,160.00	96.53	772.24	387.76	66.57
01 1190 330 000	Pre K Transportation	200.00	0.00	0.00	200.00	0.00
01 1190 330 002	Pre K Training & Development	100.00	0.00	25.00	75.00	25.00
01 1190 580 002	Pre K Travel	100.00	0.00	0.00	100.00	0.00
01 1190 610 002	Pre K Supplies	1,000.00	0.00	105.50	894.50	10.55
01 1190 734 002	Pre K Computer Hardware	0.00	0.00	0.00	0.00	0.00
01 1190 890 002	PreK Other Expense	50.00	0.00	0.00	50.00	0.00
1190	EARLY CHILDHOOD ED PROGRAMS	67,084.00	5,364.54	43,046.81	24,037.19	64.17
01 1200 111 001	Sped Teacher Salaries - HS	63,491.00	5,290.92	38,014.36	25,476.64	59.87
01 1200 111 002	Sped Teachers Salary - Elem	63,491.00	7,295.48	51,362.75	12,128.25	80.90
01 1200 112 001	Sped Para Salaries - HS	102,000.00	8,706.87	62,363.50	39,636.50	61.14
01 1200 112 002	Sped Para Salaries - Elem	70,000.00	8,739.44	71,566.82	(1,566.82)	102.24
01 1200 123 001	Sped Sub Salaries - HS	3,500.00	165.00	7,782.50	(4,282.50)	222.36
01 1200 123 002	Sped Sub Salaries - Elem	3,500.00	0.00	2,155.00	1,345.00	61.57
01 1200 151 001	Sped Add'l Comp - HS	2,500.00	0.00	0.00	2,500.00	0.00
01 1200 151 002	Sped Add'l Comp - Elem	2,500.00	0.00	0.00	2,500.00	0.00
01 1200 211 001	Sped Health Ins.Teach - HS	25,115.00	2,146.23	16,886.84	8,228.16	67.24
01 1200 211 002	Health Insurance - Elem	0.00	2,459.61	9,838.44	(9,838.44)	0.00
01 1200 221 001	Sped Soc Sec Teach - HS	5,059.00	391.92	2,826.10	2,232.90	55.86
01 1200 221 002	Sped Soc Sec Teach - Elem	5,950.00	630.66	4,517.82	1,432.18	75.93
01 1200 222 001	Sped Soc Sec Para - HS	7,810.00	666.07	4,770.77	3,039.23	61.09
01 1200 222 002	Sped Soc Sec Paras - Elem	6,248.00	667.66	5,467.62	780.38	87.51
01 1200 223 001	Sped Soc Sec Subs - HS	200.00	12.62	595.32	(395.32)	297.66
01 1200 223 002	Sped Soc Sec Subs - Elem	250.00	0.00	164.84	85.16	65.94
01 1200 231 001	Sped Retire Teach - HS	4,860.00	389.03	2,795.12	2,064.88	57.51
01 1200 231 002	Sped Retire Teach - Elem	4,860.00	536.42	3,776.59	1,083.41	77.71
01 1200 232 001	Sped Retire Paras - HS	10,080.00	640.21	4,585.46	5,494.54	45.49
01 1200 232 002	Sped Retire Paras - Elem	0.00	642.59	4,744.40	(4,744.40)	0.00
01 1200 233 001	Sped Retire Subs - HS	100.00	0.00	68.38	31.62	68.38
01 1200 233 002	Sped Retire Subs - Elem	100.00	0.00	22.80	77.20	22.80
01 1200 237 001	Sped Retire Inc Cont-HS	4,250.00	353.45	2,558.05	1,691.95	60.19
01 1200 237 002	Sped Retire Inc Cont-Elem	3,450.00	404.89	2,934.06	515.94	85.05
01 1200 281 001	Sped Teach Health Ben - HS	4,400.00	368.65	2,900.61	1,499.39	65.92
01 1200 281 002	Sped Teach Health Ben-Elem	13,600.00	1,129.84	9,038.72	4,561.28	66.46



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Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
01 1200 331 001	Sped Mileage - HS	500.00	0.00	0.00	500.00	0.00
01 1200 340 001	Professional Services - HS	11,130.00	937.50	7,500.00	3,630.00	67.39
01 1200 340 002	Professional Services - Elem	15,900.00	1,315.00	10,520.00	5,380.00	66.16
01 1200 591 001	Sped Services - HS	69,165.00	8,665.04	60,655.28	8,509.72	87.70
01 1200 591 002	Sped Services - Elem	8,005.00	1,020.07	7,394.12	610.88	92.37
01 1200 610 001	Sped Supplies - HS	7,500.00	0.00	2,859.00	4,641.00	38.12
01 1200 610 002	Sped Supplies - Elem	7,500.00	4.99	806.48	6,693.52	10.75
01 1200 643 000	Sped Software	1,000.00	0.00	993.00	7.00	99.30
01 1200 733 001	Sped Equipment - HS	2,000.00	0.00	0.00	2,000.00	0.00
01 1200 733 002	Sped Equipment - Elem	2,000.00	0.00	0.00	2,000.00	0.00
01 1200 890 001	Sped Other Exp - HS	10,000.00	277.35	323.35	9,676.65	3.23
01 1200 890 002	Sped Other Exp - Elem	10,000.00	0.00	595.00	9,405.00	5.95
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	552,014.00	53,857.51	403,383.10	148,630.90	73.07
01 1291 591 002	3-5 Special Ed Services	1,000.00	0.00	0.00	1,000.00	0.00
1291	Special Ed Ages 3-5	1,000.00	0.00	0.00	1,000.00	0.00
01 1292 591 002	Birth-2 Services	300.00	0.00	0.00	300.00	0.00
1292	Special Ed B-2	300.00	0.00	0.00	300.00	0.00
01 1300 111 001	Summer School	5,000.00	0.00	0.00	5,000.00	0.00
1300	Summer School	5,000.00	0.00	0.00	5,000.00	0.00
01 2110 643 000	Attendance Services	8,000.00	0.00	6,704.35	1,295.65	83.80
2110	ATTENDANCE AND SOCIAL WORK SERVICES	8,000.00	0.00	6,704.35	1,295.65	83.80
01 2120 111 000	Guidance Salary - Dist	71,565.00	5,963.75	47,710.00	23,855.00	66.67
01 2120 151 000	Guidance - Add'l Comp	7,550.00	533.66	4,449.28	3,100.72	58.93
01 2120 211 000	Guidance Health Ins	29,515.00	2,424.47	19,366.26	10,148.74	65.61
01 2120 221 000	Guidance Social Security	6,050.00	486.36	3,904.88	2,145.12	64.54
01 2120 231 000	Guidance Retirement	5,820.00	477.75	3,835.22	1,984.78	65.90
01 2120 237 000	Guidance Retire Inc Cont	2,000.00	164.06	1,316.99	683.01	65.85
01 2120 610 001	Pupil Support - HS	26,000.00	316.80	5,266.28	20,733.72	20.25
01 2120 610 002	Pupil Support - Elem	0.00	239.55	2,173.34	(2,173.34)	0.00
01 2120 890 001	Guidance Other Exp - HS	500.00	20.00	586.15	(86.15)	117.23
01 2120 890 002	Guidance Other Exp - Elem	500.00	0.00	0.00	500.00	0.00
2120	GUIDANCE SERVICES	149,500.00	10,626.40	88,608.40	60,891.60	59.27
01 2140 320 000	Mental Health Specialist	10,000.00	833.33	6,666.64	3,333.36	66.67
2140	Psychological Services	10,000.00	833.33	6,666.64	3,333.36	66.67
01 2141 591 001	Psychology Services - HS	18,360.00	2,036.43	16,291.44	2,068.56	88.73
01 2141 591 002	Psychology Services - Elem	30,515.00	2,036.43	16,291.44	14,223.56	53.39
2141	PSYCHOLOGICAL SERVICES	48,875.00	4,072.86	32,582.88	16,292.12	66.67
01 2151 591 001	Speech Services - HS	13,190.00	1,648.19	11,537.33	1,652.67	87.47
01 2151 591 002	Speech Services	64,561.00	8,070.16	57,175.95	7,385.05	88.56
01 2151 610 002	Speech Supplies	2,700.00	0.00	0.00	2,700.00	0.00
2151	SPEECH SERVICES	80,451.00	9,718.35	68,713.28	11,737.72	85.41
01 2161 591 001	Occupational Therapy - HS	1,170.00	146.13	1,022.91	147.09	87.43
01 2161 591 002	Occupational Therapy - Elem	22,211.00	2,776.38	19,434.66	2,776.34	87.50
2161	OCCUPATIONAL THERAPY	23,381.00	2,922.51	20,457.57	2,923.43	87.50
01 2171 591 001	Physical Therapy - HS	0.00	0.00	0.00	0.00	0.00
01 2171 591 002	Physical Therapy - Elem	12,914.00	1,614.25	11,299.75	1,614.25	87.50
2171	PHYSICAL THERAPY	12,914.00	1,614.25	11,299.75	1,614.25	87.50
01 2220 111 000	Library Salary	64,960.00	5,413.25	43,306.00	21,654.00	66.67
01 2220 151 000	Library Add'l Comp	4,243.00	78.84	630.72	3,612.28	14.86
01 2220 211 000	Libr Health Insur	25,190.00	2,099.06	16,792.48	8,397.52	66.66
01 2220 221 000	Libr Social Security	5,300.00	419.46	3,355.68	1,944.32	63.31
01 2220 231 000	Librarian Retirement	5,090.00	403.82	3,230.56	1,859.44	63.47
01 2220 237 000	Library Retire Inc Cont	1,750.00	138.67	1,109.36	640.64	63.39
01 2220 281 000	Library Health Benefit	4,327.00	360.55	2,884.40	1,442.60	66.66
01 2220 610 000	Library Supplies	1,000.00	0.00	90.13	909.87	9.01
01 2220 640 000	Library Books & Periodicals	5,000.00	722.35	3,069.81	1,930.19	61.40
01 2220 642 000	Audio Visual Material	1,000.00	0.00	56.50	943.50	5.65
01 2220 650 000	Library Technology Supplies	2,500.00	2,291.97	3,631.97	(1,131.97)	145.28



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Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
01 2220 733 000	Library Furniture	500.00	0.00	0.00	500.00	0.00
01 2220 734 000	Library Tech Equipment	1,000.00	0.00	0.00	1,000.00	0.00
01 2220 890 000	Other Expense	300.00	0.00	25.00	275.00	8.33
2220	SCHOOL LIBRARY	122,160.00	11,927.97	78,182.61	43,977.39	64.00
01 2224 382 000	Distance Learning	23,000.00	0.00	23,000.00	0.00	100.00
2224	EDUCATIONAL TELEVISION SERVICES	23,000.00	0.00	23,000.00	0.00	100.00
01 2310 340 000	Superintendent Search	5,000.00	2,919.24	2,919.24	2,080.76	58.38
01 2310 520 000	Liability Insurance	13,670.00	0.00	13,661.40	8.60	99.94
01 2310 521 000	Board Fidelity Bond	100.00	0.00	0.00	100.00	0.00
01 2310 580 000	Board Mileage	500.00	0.00	0.00	500.00	0.00
01 2310 810 000	Board Supt Dues Fees	9,000.00	0.00	9,200.23	(200.23)	102.22
01 2310 890 000	Board Other Expense	4,000.00	648.80	2,600.35	1,399.65	65.01
2310	BOARD OF EDUCATION	32,270.00	3,568.04	28,381.22	3,888.78	87.95
01 2320 105 000	Superintendent Salary	149,600.00	10,716.59	97,399.92	52,200.08	65.11
01 2320 215 000	Superintendent Health Ins	1,400.00	113.56	908.48	491.52	64.89
01 2320 225 000	Superintendent Soc Sec	11,460.00	819.82	7,451.10	4,008.90	65.02
01 2320 235 000	Superintendent Retirement	0.00	0.00	0.00	0.00	0.00
01 2320 237 000	Supt Retire Inc Cont	0.00	0.00	0.00	0.00	0.00
01 2320 580 000	Supt. Travel & Mileage	500.00	0.00	0.00	500.00	0.00
01 2320 610 000	Supt Supplies	2,500.00	0.00	0.00	2,500.00	0.00
01 2320 733 000	Supt Furniture	1,000.00	0.00	0.00	1,000.00	0.00
01 2320 810 000	Supt Dues, Fees	4,500.00	125.00	454.00	4,046.00	10.09
01 2320 890 000	Supt. Other Expense	3,000.00	0.00	0.00	3,000.00	0.00
2320	EXECUTIVE ADMINISTRATION	173,960.00	11,774.97	106,213.50	67,746.50	61.06
01 2330 317 000	Legal Services	15,000.00	385.00	8,881.00	6,119.00	59.21
2330	DISTRICT LEGAL SERVICES	15,000.00	385.00	8,881.00	6,119.00	59.21
01 2410 110 001	Clerical Salary - HS	39,000.00	3,104.44	25,259.69	13,740.31	64.77
01 2410 110 002	Clerical Salary - Elem	31,000.00	2,404.07	22,453.27	8,546.73	72.43
01 2410 111 001	Principal Salary - HS	107,000.00	8,916.67	71,333.36	35,666.64	66.67
01 2410 111 002	Principal Salary - Elem	108,000.00	9,000.00	72,000.00	36,000.00	66.67
01 2410 130 001	Clerical Overtime - HS	0.00	0.00	0.00	0.00	0.00
01 2410 151 001	Principal Add'l Comp - HS	500.00	0.00	0.00	500.00	0.00
01 2410 151 002	Principal Add'l Comp - Elem	500.00	0.00	0.00	500.00	0.00
01 2410 211 001	Principal Health Ins - HS	29,520.00	2,001.73	17,383.96	12,136.04	58.89
01 2410 211 002	Principal Health Ins - Elem	19,370.00	1,538.00	12,304.00	7,066.00	63.52
01 2410 220 001	Clerical Soc Sec - HS	3,000.00	237.49	1,932.36	1,067.64	64.41
01 2410 220 002	Clerical Soc Sec - Elem	2,500.00	179.38	1,681.40	818.60	67.26
01 2410 221 001	Principal Soc Sec - HS	8,200.00	682.12	5,456.96	2,743.04	66.55
01 2410 221 002	Principal Soc Sec - Elem	8,300.00	687.80	5,502.40	2,797.60	66.29
01 2410 230 001	Clerical Retirement - HS	2,870.00	228.26	1,857.29	1,012.71	64.71
01 2410 230 002	Clerical Retirement - Elem	2,280.00	176.77	1,650.95	629.05	72.41
01 2410 231 001	Principal Retirement - HS	7,900.00	655.62	5,244.96	2,655.04	66.39
01 2410 231 002	Principal Retirement - Elem	8,000.00	661.75	5,294.00	2,706.00	66.18
01 2410 237 001	Prin Retire Inc Cont-HS	3,700.00	303.54	2,439.01	1,260.99	65.92
01 2410 237 002	Priin Retire Inc Cont-Elem	3,600.00	287.95	2,384.95	1,215.05	66.25
01 2410 281 001	Health Benefits - HS	0.00	342.53	1,370.12	(1,370.12)	0.00
01 2410 281 002	Health Benefits - Elem	0.00	0.00	0.00	0.00	0.00
01 2410 580 001	Principal Trave Exp - HS	500.00	0.00	1,136.23	(636.23)	227.25
01 2410 580 002	Principal Travel - Elem	500.00	0.00	0.00	500.00	0.00
01 2410 610 001	Principal Supply - HS	1,000.00	0.00	537.13	462.87	53.71
01 2410 610 002	Principal Supply - Elem	1,000.00	0.00	0.00	1,000.00	0.00
01 2410 733 001	Principal Furniture - HS	1,000.00	0.00	0.00	1,000.00	0.00
01 2410 733 002	Principal Furniture - Elem	1,000.00	0.00	1,450.68	(450.68)	145.07
01 2410 810 001	Dues & Fees - HS	1,250.00	165.00	1,767.31	(517.31)	141.38
01 2410 810 002	Dues & Fees - Elem	1,250.00	0.00	435.00	815.00	34.80
01 2410 890 001	Principal Other Exp - HS	1,250.00	0.00	811.11	438.89	64.89
01 2410 890 002	Principal Other Exp - Elem	1,250.00	0.00	139.52	1,110.48	11.16
2410	OFFICE OF PRINCIPAL	395,240.00	31,573.12	261,825.66	133,414.34	66.24

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Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
01 2510 116 000	Bookkeeper Salary	63,420.00	5,146.41	41,645.07	21,774.93	65.67
01 2510 216 000	Bookkeeper Health Ins	29,520.00	2,344.26	18,754.08	10,765.92	63.53
01 2510 226 000	Bookkeeper Social Security	4,855.00	386.04	3,124.66	1,730.34	64.36
01 2510 236 000	Bookkeeper Retirement	4,663.00	378.40	3,062.06	1,600.94	65.67
01 2510 237 000	Retirement Inc Cont	1,602.00	129.95	1,051.54	550.46	65.64
01 2510 271 000	Workman Compensation	17,650.00	0.00	17,650.00	0.00	100.00
01 2510 286 000	Bookkeeper Health Ben	0.00	0.00	0.00	0.00	0.00
01 2510 315 000	Auditing Services	9,100.00	0.00	10,750.00	(1,650.00)	118.13
01 2510 382 000	Telephone	20,000.00	1,462.64	11,602.25	8,397.75	58.01
01 2510 443 000	Copiers	13,000.00	3,177.68	10,041.18	2,958.82	77.24
01 2510 531 000	Postage	4,000.00	0.00	4,866.46	(866.46)	121.66
01 2510 540 000	Advertising	3,000.00	128.45	2,012.21	987.79	67.07
01 2510 610 000	Office Supplies	1,200.00	0.00	192.00	1,008.00	16.00
01 2510 643 000	Office Software	14,000.00	0.00	8,134.65	5,865.35	58.10
01 2510 890 000	Other Expense	1,000.00	0.00	226.00	774.00	22.60
2510	GENERAL ADMIN-BUSINESS SERVICE	187,010.00	13,153.83	133,112.16	53,897.84	71.18
01 2610 410 000	Water & Sewer	22,000.00	1,225.37	10,498.01	11,501.99	47.72
01 2610 520 000	Property Insurance	61,100.00	0.00	61,020.92	79.08	99.87
01 2610 610 000	Supplies	45,000.00	4,805.66	34,395.81	10,604.19	76.44
01 2610 621 000	Fuel	105,000.00	9,197.16	69,397.17	35,602.83	66.09
01 2610 890 000	Other Expense	1,000.00	708.01	1,058.01	(58.01)	105.80
2610	MAINTENANCE & CUSTODIAL	234,100.00	15,936.20	176,369.92	57,730.08	75.34
01 2620 110 000	Custodial Salaries	177,290.00	12,318.39	99,440.48	77,849.52	56.09
01 2620 210 000	Health Insurance	76,720.00	5,619.77	42,889.67	33,830.33	55.90
01 2620 220 000	Social Security	13,200.00	936.53	7,563.25	5,636.75	57.30
01 2620 230 000	Retirement	16,950.00	885.08	7,143.66	9,806.34	42.15
01 2620 237 000	Custodian Retire Inc Cont	4,220.00	303.93	2,453.17	1,766.83	58.13
01 2620 280 000	Health Benefits	4,000.00	0.00	1,370.12	2,629.88	34.25
01 2620 431 000	Maintenance of Buildings	90,000.00	1,117.10	52,279.45	37,720.55	58.09
2620	OPERATION OF BUILDING	382,380.00	21,180.80	213,139.80	169,240.20	55.74
01 2630 431 000	Maintenance Of Groun	25,000.00	6,033.05	13,089.96	11,910.04	52.36
01 2630 890 000	Other Expense	4,000.00	0.00	54.60	3,945.40	1.37
2630	MAINTENANCE OF GROUNDS	29,000.00	6,033.05	13,144.56	15,855.44	45.33
01 2660 610 000	School Safety & Security	60,000.00	0.00	518.45	59,481.55	0.86
2660	SCHOOL SAFETY & SECURITY	60,000.00	0.00	518.45	59,481.55	0.86
01 2670 610 000	SUPPLIES	2,500.00	198.48	2,371.83	128.17	94.87
2670	Safety	2,500.00	198.48	2,371.83	128.17	94.87
01 2710 110 000	Drivers Salary	60,000.00	6,141.97	49,072.32	10,927.68	81.79
01 2710 210 000	Health Insurance	0.00	1,047.50	7,363.40	(7,363.40)	0.00
01 2710 220 000	Driver Social Security	5,330.00	469.88	3,753.81	1,576.19	70.43
01 2710 230 000	Drivers Retire	5,363.00	408.12	2,736.45	2,626.55	51.02
01 2710 237 000	Drivers Retire Inc Cont	1,000.00	140.13	939.69	60.31	93.97
01 2710 332 000	Mileage To Parents	5,000.00	0.00	0.00	5,000.00	0.00
01 2710 519 000	Purchased Transportation	1,000.00	0.00	0.00	1,000.00	0.00
01 2710 520 000	Vehicle Liability Insurance	16,400.00	0.00	16,393.68	6.32	99.96
01 2710 626 000	Gas & Oil	25,000.00	1,316.87	14,026.65	10,973.35	56.11
01 2710 732 000	Vehicle Acquisition	85,000.00	0.00	0.00	85,000.00	0.00
01 2710 890 000	Other Expense	3,000.00	107.50	4,443.00	(1,443.00)	148.10
2710	TRANSPORTATION	207,093.00	9,631.97	98,729.00	108,364.00	47.67
01 2712 332 002	Sped Mileage - Elem	500.00	0.00	0.00	500.00	0.00
2712	Sped Transportation	500.00	0.00	0.00	500.00	0.00
01 2730 431 000	Vehicle Repairs & Maint	35,000.00	1,091.34	14,334.63	20,665.37	40.96
2730	Vehicle Servicing & Maintenance	35,000.00	1,091.34	14,334.63	20,665.37	40.96
01 3400 610 001	Local Grants - HS	5,000.00	0.00	3,000.00	2,000.00	60.00
01 3400 610 002	Local Grants - Elem	5,000.00	0.00	1,541.99	3,458.01	30.84
3400	CATEGORICAL GRANTS FROM CORPORATIONS & O	10,000.00	0.00	4,541.99	5,458.01	45.42
01 3535 610 001	HAL Grant - HS	2,500.00	162.00	162.00	2,338.00	6.48
01 3535 610 002	HAL Grant - Elem	2,500.00	0.00	283.86	2,216.14	11.35



Account Number

Account Description

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Budget

During Month

Expenditures to Date

Balance at EOM

% of Budget

Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
3535	HIGH ABILITY LEARNER	5,000.00	162.00	445.86	4,554.14	8.92
01 3551 610 001	Career Education	0.00	0.00	549.96	(549.96)	0.00
3551	CAREER EDUCATION	0.00	0.00	549.96	(549.96)	0.00
01 6200 111 002	Title I Part A Salaries	30,988.00	2,981.87	23,854.96	7,133.04	76.98
01 6200 211 002	Title I Part A Benefits	0.00	724.22	5,793.76	(5,793.76)	0.00
01 6200 221 002	Title I Part A SS	0.00	225.74	1,805.92	(1,805.92)	0.00
01 6200 231 002	Title I Part A Retirement	0.00	219.25	1,754.00	(1,754.00)	0.00
01 6200 237 002	Title I Part A Ret Inc Cont	0.00	75.29	602.32	(602.32)	0.00
01 6200 395 002	Contract Fee	0.00	0.00	2,479.04	(2,479.04)	0.00
6200	TITLE I PART A	30,988.00	4,226.37	36,290.00	(5,302.00)	117.11
01 6310 111 002	Title II Part A	10,849.00	0.00	0.00	10,849.00	0.00
01 6310 211 002	Title IIa Health Insurance	0.00	0.00	0.00	0.00	0.00
01 6310 281 002	Teacher Health Benefit	4,219.00	0.00	0.00	4,219.00	0.00
6310	TITLE II PART A	15,068.00	0.00	0.00	15,068.00	0.00
01 6406 591 002	IDEA 619 Base/EP 3-4	2,114.00	0.00	2,114.00	0.00	100.00
6406	IDEA 619 PRESCHOOL	2,114.00	0.00	2,114.00	0.00	100.00
01 6408 320 000	IDEA	75,116.00	12,304.14	84,014.98	(8,898.98)	111.85
6408	IDEA	75,116.00	12,304.14	84,014.98	(8,898.98)	111.85
01 6412 320 002	IDEA Nonpublic	1,517.00	0.00	0.00	1,517.00	0.00
6412	IDEA NONPUBLIC	1,517.00	0.00	0.00	1,517.00	0.00
01 6418 123 001	PEaK Substitutes HS	0.00	0.00	0.00	0.00	0.00
01 6418 123 002	PEaK Substitutes Elem	0.00	0.00	0.00	0.00	0.00
01 6418 151 002	PEaK Stipends	0.00	0.00	0.00	0.00	0.00
01 6418 221 002	Social Security	0.00	0.00	0.00	0.00	0.00
01 6418 231 002	Retirement	0.00	0.00	0.00	0.00	0.00
01 6418 237 002	Retirement Inc Cont	0.00	0.00	0.00	0.00	0.00
01 6418 610 000	PEaK Supplies	0.00	0.00	0.00	0.00	0.00
01 6418 810 002	PEaK Registrations	0.00	0.00	0.00	0.00	0.00
6418	IDEA Part B PEaK Projects	0.00	0.00	0.00	0.00	0.00
01 6969 890 000	Title IV Part A	0.00	0.00	0.00	0.00	0.00
6969	Title IV Part A	0.00	0.00	0.00	0.00	0.00
01 6992 734 000	REAP	37,068.00	0.00	37,068.00	0.00	100.00
6992	REAP	37,068.00	0.00	37,068.00	0.00	100.00
01 6997 320 000	ESSER II Prof Services	0.00	0.00	0.00	0.00	0.00
01 6997 610 000	Supplies	0.00	0.00	0.00	0.00	0.00
01 6997 640 001	ESSER II Curriculum - HS	0.00	0.00	0.00	0.00	0.00
01 6997 640 002	ESSER II Curriculum - Elem	0.00	0.00	0.00	0.00	0.00
6997	ESSER II	0.00	0.00	0.00	0.00	0.00
01 6998 640 002	Textbooks	0.00	0.00	0.00	0.00	0.00
01 6998 732 000	Vehicle	0.00	0.00	0.00	0.00	0.00
6998	ESSER III	0.00	0.00	0.00	0.00	0.00
01 8000 751 000	Student Fees Transfer	0.00	0.00	0.00	0.00	0.00
01 8000 912 000	Transfer to Hot Lunch	30,000.00	0.00	30,000.00	0.00	100.00
01 8000 913 000	Activity Transfer	20,000.00	0.00	0.00	20,000.00	0.00
8000	TRANSFERS (OUTGOING)	50,000.00	0.00	30,000.00	20,000.00	60.00
01 9000 890 000	Other Budget Authority	1,794,222.00	0.00	0.00	1,794,222.00	0.00
01 9000 900 000	Non-programmed Exp.	0.00	0.00	12,286.51	(12,286.51)	0.00
9000	NON-PROGRAM EXPENDITURES	1,794,222.00	0.00	12,286.51	1,781,935.49	0.68
01 9002 001 000	Interfund Loan - Bond	0.00	0.00	0.00	0.00	0.00
9002	Loan to Bond	0.00	0.00	0.00	0.00	0.00
		8,000,000.00	470,589.24	4,010,496.49	3,989,503.51	50.13
01	General Fund	8,000,000.00	470,589.24	4,010,496.49	3,989,503.51	50.13

SUTHERLAND PUBLIC SCHOOLS  
 FINANCIAL REPORT  
 Balance as of March 31, 2025

GENERAL FUND	
Balance Forward	\$ 2,199,067.27
Receipts	\$ 1,092,128.80
Expenditures	\$ <u>448,382.03</u>
	\$ 2,842,814.04

ACTIVITY FUND	
Balance Forward	\$ 144,727.30
Receipts	\$ 19,585.79
Expenditures	\$ <u>32,089.34</u>
	\$ 132,223.75

REVOLVING BUSINESS ACCOUNT	
Balance Forward	\$ 72,613.78
Receipts	\$ 48,235.24
Expenditures	\$ <u>54,482.12</u>
	\$ 66,366.90

DEPRECIATION FUND	
Balance Forward	\$ 927,048.23
Receipts	\$ 11,952.19
Expenditures	\$ <u>-</u>
	\$ 939,000.42

UNEMPLOYMENT	
Balance Forward	\$ 37,811.67
Receipts	\$ 34.34
Expenditures	\$ <u>-</u>
	\$ 37,846.01

HOT LUNCH FUND	
Balance Forward	\$ 18,311.10
Receipts	\$ 16,988.66
Expenditures	\$ <u>16,178.77</u>
	\$ 19,120.99

BUILDING FUND	
Balance Forward	\$ 555,056.89
Receipts	\$ 37,596.64
Expenditures	\$ <u>-</u>
	\$ 592,653.53

11/24 Transfer from General \$15,000  
 1/25 Transfer from General \$15,000

**REVOLVING BUSINESS ACCOUNT**

<b>CK#</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
5227	Culligan - Rental	\$ 100.00
5228	Black Hills Energy - Natural Gas	\$ 1,946.26
5229	T & S Repair - Vehicle Inspections	\$ 1,032.75
5231	WEX Bank - gas	\$ 214.00
	TOTAL	<u>\$ 3,293.01</u>

**DEPRECIATION FUND**

\$ -

**BUILDING FUND**

Lincoln County Treasurer - 510 Walnut Taxes 1,832.20

\$ 1,832.20

**Activity Fund Balance Report - Summary**

3/1/2025 - 3/31/2025

<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance</u>
Class of 2024	545.27	0.00	0.00	545.27
Class of 2025	5,062.72	411.00	0.00	4,651.72
Class of 2026	4,027.50	2,004.11	0.00	2,023.39
Class of 2027	2,687.79	0.00	0.00	2,687.79
Class of 2028	2,972.98	0.00	300.00	3,272.98
Class of 2029	3,490.20	0.00	500.00	3,990.20
Class of 2030	1,300.50	0.00	250.00	1,550.50
Athletics	(5,398.84)	13,803.32	4,544.29	(14,657.87)
District #55	8,021.70	1,728.76	2,135.51	8,428.45
Host Site	3,864.75	3,868.00	0.00	(3.25)
Annual	2,877.16	0.00	0.00	2,877.16
FBLA	3,928.66	0.00	0.00	3,928.66
Greenhouse	(1,220.12)	1,975.74	0.00	(3,195.86)
Teacher's Fund	1,480.99	0.00	100.00	1,580.99
Band	5,990.43	0.00	0.00	5,990.43
Library	702.12	0.00	0.00	702.12
Veteran's Day	1,091.18	0.00	0.00	1,091.18
Honor Society	263.56	982.33	1,571.04	852.27
Industrial Arts	1,776.65	0.00	0.00	1,776.65
Show Choir	342.44	0.00	0.00	342.44
Concessions	11,651.66	7,084.11	909.62	5,477.17
Drama	2,826.97	0.00	0.00	2,826.97
Elementary Fund	475.03	0.00	0.00	475.03
Art Fund	764.62	0.00	0.00	764.62
Elementary Field Trips	366.51	342.00	0.00	24.51
Community Ed	407.08	0.00	0.00	407.08
Coat Fund	817.55	0.00	0.00	817.55
Weight Room	4,335.09	0.00	120.00	4,455.09
Student Council	405.52	0.00	75.00	480.52
Scholarship Fund	6,284.92	0.00	0.00	6,284.92
Fundraisers	353.50	0.00	0.00	353.50
Speech	1,931.55	0.00	500.00	2,431.55
5th Grade Field Trip	106.50	0.00	0.00	106.50
High School	1,754.03	0.00	500.00	2,254.03
Computer Fees	697.04	0.00	0.00	697.04
M. White Memorial	4,577.02	0.00	0.00	4,577.02
FFA	11,906.50	2,042.65	6,351.00	16,214.85
6th Grade Field Trip	1,466.99	0.00	0.00	1,466.99
Quiz Bowl	1,452.40	0.00	0.00	1,452.40
Computer Repair	867.01	0.00	0.00	867.01
Boys Basketball	1,945.48	0.00	0.00	1,945.48
Volleyball	1,522.77	0.00	0.00	1,522.77
PS	62.22	0.00	0.00	62.22
astling	5,409.02	0.00	0.00	5,409.02
Basketball	2,497.07	0.00	0.00	2,497.07
ball	3,349.02	0.00	0.00	3,349.02
Memorials	500.00	0.00	0.00	500.00
ne Committee	129.43	0.00	0.00	129.43
nd	2,358.65	0.00	0.00	2,358.65
Dress	2,053.47	519.35	0.00	1,534.12

**Activity Fund Balance Report - Summary**

3/1/2025 - 3/31/2025

<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance</u>
Instrument Rental Fee	184.18	0.00	0.00	184.18
Weight Room Renovation	7,374.50	0.00	1,000.00	8,374.50
Teacher Equipment	660.18	0.00	0.00	660.18
Box Tops	842.69	0.00	0.00	842.69
PBIS	2,061.08	627.97	3,547.33	4,980.44
Coffee Cart	317.30	0.00	0.00	317.30
Cross Country	1,943.08	0.00	0.00	1,943.08
Golf	280.35	0.00	0.00	280.35
Track	896.33	0.00	482.00	1,378.33
Science Club	404.87	0.00	0.00	404.87
Wellness	8,783.87	0.00	0.00	8,783.87
Faculty Coffee	94.48	0.00	0.00	94.48
Faculty Graduation	344.07	0.00	0.00	344.07
FCA	874.41	0.00	0.00	874.41
History	2,583.65	0.00	0.00	2,583.65
	<u>\$ 144,727.30</u>	<u>\$ 35,389.34</u>	<u>\$ 22,885.79</u>	<u>\$132,223.75</u>



SCOTT JONES  
*Network Operations Director*

ALISON SMITH  
*Teaching & Learning Director*

JENNIFER POHLSON  
*Special Services Director*



**JAMES McGOWN**  
*Administrator*

314 West 1st Street  
Ogallala, NE 69153

Phone: (308) 284-8481  
Fax: (308) 284-8483

1221 West 17th Street  
North Platte, NE 69101

Phone: (308) 534-2416  
Fax: (308) 534-5870

DATE: February 10, 2025  
TO: All School Districts and Agencies with ESU 16 Contracts  
FROM: James McGown, Administrator  
SUBJECT: 2025-2026 Contracts and Consortium Agreements

Enclosed please find the ESU 16 contracts and consortium agreements for the 2025-2026 school year. A cover letter will explain each of the documents included in this mailing.

Since ESU 16 offers a number of programs and services, we are including a checklist for all of the programs. Only the programs checked below are included in this packet:

- Special Education Early Childhood & School Age - Jennifer Pohlson (308-284-7524)
- Vision / Orientation & Mobility Agreement - Jennifer Pohlson (308-284-7524)
- Mental Health Services Contract - Jennifer Pohlson (308-284-7524)
- Southwest Nebraska Distance Education Network - Scott Jones (308-534-2416 ext 3250)
- Title IA Memorandum of Understanding - Amber Lutz (308-284-8481 ext 2209)

Please return the signed agreements to ESU 16 by **April 1, 2024**. If you have any questions, please contact the respective person listed above.

BOARD OF DIRECTORS BY DISTRICT:

# 1 Julie Boettcher, Hershey  
# 2 Rodney Rayburn, Brady  
# 3 Bill McGahan, North Platte  
# 4 Robert Jones, Stapleton

# 5 Cheryl Bales, North Platte  
# 6 Grant Creager, North Platte  
# 7 Sherry Polk, North Platte  
# 8 Margaret "Sooky" Marks, Mullen

# 9 Judy Seger, Wallace  
# 10 Bill Eakins, Paxton  
# 11 John Frates, Brule  
# 12 Eileen Ohm, Arthur



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1221 West 17th Street  
North Platte, NE 69101

Phone: (308) 534-2416  
Fax: (308) 534-5870

DATE: February 10, 2025  
TO: School Districts with Special Services Contracts with ESU 16  
FROM: Jennifer Pohlson, ESU 16 Director of Special Services  
SUBJECT: Special Services Contracts for the 2025-2026 School Year

**NOTE: PLEASE RETURN BY APRIL 1, 2024**

Enclosed is the Special Services contract for your school district for the 2025-2026 school year. The contract blanks have been filled in showing contract costs for the school year beginning September 1, 2024. The contracts are being extended based on December 1st enrollment in programs being contracted from ESU 16 during the 2024-2025 school year. This contract is also reflective of the verbal conversation that your superintendent had with Jennifer Pohlson regarding anticipated services and projected FTE for the 2025-2026 school year..

Please return the enclosed contract by April 1, 2024 to Educational Service Unit 16 signed by the Board or officer of the school district designated by the Board. The contract format requires the administrative representative to sign in **two** locations. The administrative representative will need to sign the **main contract** and **exhibit A**. A copy of the signed contract will then be signed by the ESU 16 Board or designated representative and returned to your district. Note: No notary is required.

**Exhibits are for your file.** The Educational Service Unit 16 Board needs this information to determine staff requirements for the contracted programs for school districts requesting the appropriate Special Services programs.

Each school district approves all purchases for instructional material and equipment. All material approved will become and remain the property of the school district, except for the \$400.00 allocated to regional purchase. In-service training is included in the contract, but will only be invoiced when district staff attend training.

**Please remember that school districts receive state reimbursement for special education expenditures at a rate of approximately \$.80 to every dollar spent on special education for school age, as per LB583.** This reimbursement is claimed through completion of the SPEDFRS financial report completed and submitted to NDE on or before October 31st of every year. If you have any questions concerning your special services contract with ESU 16 or would like a representative to speak to your school board, please call Jennifer Pohlson at (308) 284-7524. Thank you.

BOARD OF DIRECTORS BY DISTRICT:

# 1 Julie Boettcher, Hershey  
# 2 Rodney Rayburn, Brady  
# 3 Bill McGahan, North Platte  
# 4 Robert Jones, Stapleton

# 5 Cheryl Bales, North Platte  
# 6 Grant Creager, North Platte  
# 7 Sherry Polk, North Platte  
# 8 Margaret "Sooky" Marks, Mullen

# 9 Judy Seger, Wallace  
# 10 Bill Eakins, Paxton  
# 11 John Frates, Brule  
# 12 Eileen Ohm, Arthur

**2025-2026 SPECIAL EDUCATION SERVICE AGREEMENT  
EDUCATIONAL SERVICE UNIT NO. 16**

THIS AGREEMENT is entered into by and between Educational Service Unit No. 16 ("ESU"), and Sutherland Public Schools ("District").

In consideration of mutual covenants, the parties agree as follows:

1. **Term.** This Agreement is effective for the 2025-2026 school year which begins on or about August 15, 2025 and shall continue until 12:00 midnight (CST) on or about May 30, 2026, unless terminated earlier as provided by this Agreement or by law.
2. **Payment Terms/Payment Schedule.** The District shall pay for services that the District elects to be made available by the ESU and for services rendered, including those on the terms and payment schedule as set forth in **Exhibit A** which is attached hereto and incorporated herein by this reference. **The parties shall sign Exhibit A.**
3. **Scope of the Contract.** The ESU shall provide and make available to the District the special education services as defined and specified in the exhibits which are attached hereto and incorporated herein.
4. **Acknowledgment.** The parties acknowledge that although state law authorizes the District to contract with the ESU to provide special education programs and support services, state law also indicates that **the District ultimately remains responsible for compliance with state and federal laws and regulations for programs for children with disabilities.**
5. **Termination.**
  - A. Each party may terminate this Agreement on 60 days' notice if the other party breaches or is in default of any material obligation hereunder which default is incapable of cure, or which, being capable of cure, has not been cured within 30 days after receipt of written notice of such default or such additional cure period as the non defaulting party may authorize in writing. Upon the termination of this Agreement, each party shall promptly return to the other party all papers, materials and other property of the other party then in its possession, including but not limited to all work in progress as is appropriate in its then existing form to the other party.



- B. If the ESU is unable to render the services contracted for because it is unable to employ personnel who meet the criteria for employment of the ESU and/or the certification requirements of the State of Nebraska, or for other reasons which are determined by the ESU to be valid, the ESU may terminate this contract by providing notice to the District no later than September 1<sup>st</sup> of the contracted school year. The ESU will not assume liability for those services contracted for but not provided.
6. **Indemnification.** The parties agree to indemnify, defend, and hold each other harmless from any and all costs and liabilities arising from a breach or noncompliance of their obligations under this Agreement. The foregoing indemnification obligation shall continue notwithstanding the expiration or termination of this Agreement.
7. **Public Records.** The parties acknowledge that both parties must comply with NEB. REV. STAT. § 84-712 through § 84-713 and release public records as defined law upon request, which may include this Agreement and all records created and maintained in relation to this Agreement.
8. **Nondiscrimination.** The parties and all subcontractors, if any, shall not discriminate against any employee or applicant who is to be employed for performance of this Agreement with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his race, color, religion, sex, disability, or national origin.
9. **Employment Eligibility Verification.** The parties shall use a federal immigration verification system to determine the work eligibility status of employees hired on or after October 1, 2009 and who are physically performing services within the State of Nebraska. If the parties employ or contract with any subcontractor in connection with this Agreement, the contracting party shall include a provision in the contract requiring the subcontractor to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.
10. **Notice.** Each party giving any Notice (“Notice”) under this Agreement must give written Notice by personal delivery, registered or certified Mail (in each case, return receipt requested and postage prepaid), or nationally recognized overnight courier (with all fees prepaid.) Notice shall be sent to the following addressees at the following addresses:

ESU: ESU 16  
Attn: Administrator  
314 West 1st Street  
Ogallala, NE 69153

District: Sutherland Public Schools  
Attn: Superintendent - Ted Classen  
PO Box 217  
Sutherland, NE 69165

Notice is effective only if the party giving the Notice has complied with this section.

11. **Governing Law.** This Agreement is governed by and construed in accordance with the laws of the State of Nebraska.
12. **Entire Agreement.** The Agreement is the complete and exclusive expression of the parties' agreement on the matters contained in this Agreement. All prior and contemporaneous negotiations and agreements between the parties on the matters contained in this Agreement are expressly merged into and superseded by this Agreement.
13. **Amendments and Modifications.** The parties may amend or modify this Agreement only by a signed, written agreement by both parties that identifies itself as an amendment or modification to this Agreement. No other alternations in the terms of this agreement shall be valid or binding.
14. **Third Party Beneficiaries.** This Agreement does not and is not intended to confer any rights or remedies upon any person other than the signatories.
15. **Authority to Execute Agreement.** The individuals signing below represent and warrant that they are duly authorized to execute and deliver this Agreement on behalf of their respective entity and that this Agreement is binding upon their entity in accordance with its terms.
16. **Miscellaneous.**
  - A. All special education and related services provided under the terms of this Agreement shall be by staff who are licensed and endorsed to provide such services in accordance with Nebraska state law, rules and regulations, or who are otherwise qualified, trained, or authorized by law to provide such services.

- B. A student's special education program shall not be changed or terminated by the ESU without a meeting of the student's IEP/IFSP Team which results in changes to or termination of the student's IEP/IFSP.
- C. The ESU and the District agree to abide by the mandated procedures for identification, verification, placement, development of the individualized program, inspection and review of student records, and other requirements as specified in 92 NAC 51, 92 NAC 52, Regulations and Standards for Special Education Programs Nebraska State Department of Education, Federal Regulations 20 U.S.C. 1401 *et seq.* (Individuals with Disabilities Education Act, (IDEA)).
- D. Special education programs or services which extend beyond the regular school year will be provided by the ESU upon request by the District. Said costs of such extended programs are not included in the cost schedule identified in item two of this contract. Extended programs shall be covered by separate contract.

IN WITNESS WHEREOF the parties have executed this Agreement on the last date written below.

**ESU 16**

By: \_\_\_\_\_

Name: James McGown

Title: Administrator

Date: \_\_\_\_\_

**DISTRICT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Superintendent

Date: \_\_\_\_\_





## 2. Service Rates

### EARLY CHILDHOOD SERVICES

SERVICE	SERVICE CODE	PROJECTED	PER UNIT /STUDENT	AMOUNT
Early Childhood Special Educator	4011	11	\$5154	\$56,694
Early Childhood Speech Therapy	4001	11	\$3510	\$38,611
Occupational Therapy	4006	6	\$2830	\$16,980
Physical Therapy	4005	4	\$2451	\$9,804
		<i>CONTRACT</i>	<i>TOTAL:</i>	<i>\$122,089</i>

### LEVEL I SERVICES

SERVICE	SERVICE CODE	PROJECTED	ESTIMATED RATE	AMOUNT
Speech Therapy	4001	0.70	84.12	\$84,791
School Psychologist	1002	-	113.08	\$0
Teacher Consultant	2001	-	96.52	\$0
Audiology	1003	0.04	73.21	\$1,006
Behavior Team	xxxx	-	110.52	\$TBD
Deaf Education Consultant	2014	0.016	111.68	\$2,792
Occupational Therapy	4006	17	2829.92	\$48,109
Physical Therapy	4005	8	2451.11	\$19,609
Mental Health Counselor	4071	-	103.42	\$0
Inservice	7001	-	25.00	\$0
Indirect Costs	N/A	-	-	\$885
Program Supervision	0001	-	116.88	\$6,764
Student Record System (SRS)	7003	-	499.00	\$993
		<i>CONTRACT</i>	<i>TOTAL:</i>	<i>\$164,949</i>

## **SPED EXHIBIT A**

### **1. Payments/Payment Schedule**

A. The District will pay for the services that the District elects to be made available by the ESU to the District and for services rendered as follows:

(1) The estimated total cost of the services that the ESU will provide to the district is \$351,976. The District shall pay one-tenth of this amount (or \$35,197.60). The District shall be invoiced on the 25th of each month, beginning September 25, 2025 through June 25, 2026.

(2) By April 1, 2025, the District shall notify the ESU of the services that the District desires to be made available to the District by the ESU. If the District elects to have services made available, then the ESU shall notify the District of the District's anticipated proportionate expense, and the District shall pay over seven months its proportionate share of such services.

(3) The District shall also pay for the actual cost of services rendered under this Agreement. Therefore, on the final bill, invoiced on June 25th, the ESU shall make any necessary adjustments caused by prior overpayment or underpayment and issue a final billing statement accordingly.

(4) The final billing statement to the District shall serve as a final reconciliation of the amounts due from the District to the ESU.

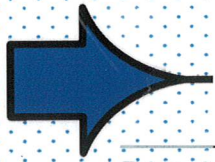
B. The District agrees to pay the ESU for all amounts due within thirty (30) days of receipt of invoice.

C. The procedure for billing and payment for services products and deliverable shall be as specified in this exhibit.

**LEVEL III SERVICES**

<b>SERVICE</b>	<b>SERVICE CODE</b>	<b>PROJECTED</b>	<b>AMOUNT</b>
Transition Day Program	4012	2	\$59,581
Transition Day Indirect Costs	N/A	-	\$5,357
	<i>CONTRACT</i>	<i>TOTAL:</i>	<i>\$64,938</i>

**ESTIMATED CONTRACT GRAND TOTAL: \$351,976**



\_\_\_\_\_  
District Superintendent Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
ESU Administrator Signature

\_\_\_\_\_  
Date



## EXHIBIT B

### EARLY CHILDHOOD SPECIAL EDUCATION (ECSE) PROGRAM

1. The ESU shall employ and provide an ECSE teacher, speech pathologist, occupational therapist, physical therapist, and school psychologist to provide services to the District's qualified children as required by each child's Individualized Family Service Plan (IFSP)/Individual Education Program (IEP), applicable laws and regulations, the Agreement, and this Exhibit. These are special education programs and related services designed to serve children below age five with verified disabilities, including: preschool classroom instruction, home instruction, instruction in hospitals and institutions and in other settings by the Early Childhood Special Education Team and evaluation, assessment, identification, and verification by the team.
2. Services that are ***not included*** in the ECSE Program but that are available under an additional contract include audiology services, vision, OT, PT, Speech, and deaf education. Other special education services or other services required by or listed in Rule 51 or Rule 52 that are not listed in this Exhibit or any other Exhibit are not part of the Agreement.
3. The District shall pay its proportionate share for the costs incurred by the ESU to provide and make available the ECSE teams instructional services, which shall include salary, all applicable taxes, retirement, mileage, fringe benefits, and professional development. The amount of services contracted will be based on the number of children receiving services at the approved rate for early childhood instruction, speech, occupational therapy and/or physical therapy at the average cost of services per child for the District. Preparation time will be the same as that of the District's teaching staff. The special education services provided under the ECSE Program shall be billed at NDE's approved rate or, if none, as provided in Exhibit A.
4. Instructional materials and equipment will be purchased by the ESU for use by the ESU employees providing services under this Agreement. All instructional materials and equipment will be purchased for use on a regional basis with all school districts receiving ECSE services from the ESU.
5. The ESU shall assist with the development and submission of reports, budget documents, and payment applications to NDE as requested by the District.

## EXHIBIT C

### SPEECH THERAPY

1. The ESU will employ and provide a speech language pathologist (SLP) and additional qualified individuals to provide speech therapy services to the District's qualified students as required by each student's Individualized Family Service Plan (IFSP)/Individual Education Program (IEP), applicable laws and regulations, the Agreement, and this Exhibit. The SLP will provide assistance to the District to develop, review, and revise IEPs and IFSPs. This includes attendance at all required IEP/IFSP meetings by the SLP as required by Rules 51/52 or as reasonably requested by the District.
2. The District will provide the necessary space for the ESU employee to provide the services to identified students. The District shall draft a schedule for the ESU employee which shall be subject to ESU approval.
3. The District shall pay its proportionate share for the costs incurred by the ESU to provide and make available the SLP's instructional services, which shall include salary, all applicable taxes, retirement, mileage, fringe benefits, and professional development. The amount of services contracted will be based on the days per week the district requested and will be charged for actual hours worked in the district, including travel time. Preparation time will be the same as that of the District's teaching staff. The special education services provided under the SLP Program shall be billed at NDE's approved rate or, if none, as provided in Exhibit A.
4. The ESU will provide a list of students served and lessons taught to the District upon request.
5. School districts shall be responsible for providing, arranging, and/or paying for any student transportation if speech therapy services are provided at non-District locations.
6. A collaborative service delivery model will be provided upon the District's request. If the collaborative model is implemented, the District will provide the necessary release time to assure success of the program.
7. Speech-language pathologists will be subject to the direction of the District administrators while providing services to the District under the Agreement or this Exhibit.

## EXHIBIT C

8. As part of the Agreement cost/charge, the ESU will budget and bill up to \$50.00 per enrolled student for instructional materials and up to \$50.00 per enrolled pupil for equipment. The District shall be responsible for the purchase and/or cost of any materials or equipment that are required to provide speech therapy to its students. The ESU will make purchases on behalf of the District upon request and upon submission of a requisition sheet. Monthly billings from the ESU will reflect instructional materials and equipment purchased for the District along with other contract costs. The district may increase or decrease the budgeted amounts, and this increase or decrease will be reflected in the charge to the District. Only District-approved amounts will be purchased with your projected budget for instructional materials and equipment. Only instructional materials or equipment that are not included in the regional buy become and remain the property of your school district. Consumable materials necessary for instruction including, but not necessarily limited to, paper and writing utensils, will be made available by the schools requiring the materials.



## **EXHIBIT F**

### **AUDIOLOGY**

1. The ESU will provide assistance to the District with students who might have hearing concerns. The Audiologist is responsible for providing a comprehensive diagnostic evaluation.
2. The District, with assistance from the ESU, shall obtain informed consent from the parent of the child as required by Rule 51/52 before any comprehensive diagnostic testing is done in a soundproof booth.
3. All testing instruments and materials necessary for evaluation, assessment, identification, and verification shall be provided by the ESU without any additional cost or charge to the District.
4. The District shall pay its proportionate share for the costs incurred by the ESU to provide and make available the Audiology services, which shall include salary, all applicable taxes, retirement, mileage, fringe benefits, and professional development. The formula distribution is based on the District's October 1 membership, and includes a weighted student formula. The special education services provided under the Audiology Program shall be billed at NDE's approved rate or, if none, as provided in Exhibit A.



## EXHIBIT G

### DEAF AND HARD OF HEARING CONSULTANT

1. The ESU shall employ and provide a Deaf and Hard of Hearing Consultant to provide consultation to District Staff in meeting the unique needs of students, for program planning and compliance with students who are deaf or hard of hearing and applicable laws and regulations.
2. These services can include but are not necessarily limited to, the following:
  - Assist paraprofessionals and classroom teachers in program planning, conduct staffings, inservice training, observation, consultation, and collaboration, modify curriculum and provide resources for checkout and evaluating the effectiveness.
  - Assist with the eligibility determination and accommodation for students who are deaf and hard of hearing. Assess the needs of a sign language interpreter.
  - Provide assistance to the District to develop, review and revise IEPs and IFSPs. This includes attendance at all required IEP/IFSP meetings by an ESU representative as required by Rule 51/52 or as reasonably requested by the District.
  - Provide direct services, when needed, to students based upon an IEP team decision.
3. Consultation services will be coordinated with the Administrator for each district.
4. The ESU will provide the District with a detailed description of the program and services offered and the number of students receiving such service upon District request.
5. The District shall pay its proportionate share for the costs incurred by the ESU to provide and make available the Deaf and Hard of Hearing Consultant, which shall include salary, all applicable taxes, retirement, mileage, fringe benefits, and professional development. The amount of services contracted will be based on the days per week the deaf and hard of hearing consultant has provided services to the district in the previous school year. Preparation time will be the same as that of the District's teaching staff. The special education services provided under the Deaf and Hard of Hearing Consultant shall be billed at NDE's approved rate or, if none, as provided in Exhibit A.

## EXHIBIT H

### OCCUPATIONAL THERAPIST/PHYSICAL THERAPIST

1. The ESU will contract and provide an Occupational Therapist & Physical Therapist and additional qualified individuals to provide evaluation and services to the District's qualified students in the area of fine and gross motor movement, birth through age 21 as required by each student's Individualized Family Service Plan (IFSP)/Individual Education Program (IEP), applicable laws and regulations, the Agreement, and this Exhibit. The OT/PT will provide assistance to the District to develop, review, and revise IEPs and IFSPs. This includes attendance at all required IEP/IFSP meetings by the OT/PT as required by Rules 51/52 or as reasonably requested by the District.
2. The District will provide the necessary space for the ESU employee to provide the services to identified students.
3. The ESU will provide a list of students served and service provided to the District upon request.
4. School districts shall be responsible for providing, arranging, and/or paying for any student transportation if OT/PT services are provided at non-District locations.
5. Services will be provided in a direct and indirect model. Collaboration is done with regular classroom teachers and resource teachers, parents, and paraeducators.
6. OT/PT will be subject to the direction of the District administrators while providing services to the District under the Agreement or this Exhibit.
7. The District shall pay its proportionate share for the costs incurred by the ESU to provide and make available the OT/PT services. The OT/PT services are contracted through the ESU from an outside agency. The formula distribution is based on the number of students served in each area and will be billed on a monthly basis for the number of students from the previous month. The special education services provided under the OT/PT Program shall be billed at NDE's approved rate or, if none, as provided in Exhibit A.

## EXHIBIT I

### IN-SERVICE TRAINING

1. The ESU shall employ, retain, and/or provide a qualified individual or individuals to train District employees regarding the requirements of 92 NAC 51, 92 NAC 52, the Special Education Act (NEB. REV. STAT. § 79-1110 through 79-1167), the Individuals with Disabilities Education Act (IDEA - 20 U.S.C. 1401 *et seq.*), and corresponding regulations.
2. The District will coordinate the release time necessary for ESU and District personnel to attend and participate in In-Service Training.
3. The District administration will assist the ESU to arrange specific onsite in-service activities for District personnel.
4. The ESU will prepare any additional contracts necessary to provide In-Service Training to District employees.
5. The ESU will make payments to workshop presenters, including mileage, meal allowance, presenter fees, and necessary workshop materials. The actual cost of the workshop will be reflected in the registration fee that is billed by the ESU to the District.
6. The ESU will provide In-Service Training only to a District that has children who have been identified and verified and are receiving special education.
7. The ESU's suggested budget of \$500.00 per school will entitle the District to about ten hours of special education In-Service Training. The district may increase or decrease the budgeted amounts, and this increase or decrease will be reflected in the charge to the District. Inservice training will only be billed to districts when staff attend a training session.
8. An additional amount for the technology cost for the Student Record System (SRS) will be charged, based on the number of students in your District. The SRS fee is billed to the ESU through the Educational Service Unit Coordinating Council (ESUCC), and that fee is then charged to each district.



## EXHIBIT J

### INDIRECT COSTS

1. The District will share in the costs of special education services that are non-reimbursable through the Department of Education. Examples of non-reimbursable costs include, but are not limited to, building rentals and office equipment used for administrative purposes.
2. The Nebraska Department of Education outlines the allowable and reimbursable costs for Special Education services in Rule 51. The allowable and reimbursable costs for special education services are restricted to the following items (as may be amended or modified by NDE), which shall be documented and are subject to audit:
  - A. Salaries of special education personnel as per 92 NAC 51-010 and clerical personnel directly associated with special education services;
  - B. School district or approved cooperative share of fringe benefits for the special education staff:
    - a. Fringe benefits shall be limited to social security, retirement programs, workers' compensation, health, life, long term disability, and unemployment insurance.
  - C. Inservice costs directly related to the special education programs provided that:
    - a. Allowable inservice expenditures are costs directly related to special education programs. Allowable activities must be designed to contribute to the professional growth and competence of staff serving children with a disability and their parents through workshops, demonstrations, and school visits. Tuition and expenses of attending special education courses for college credit are not allowed.
    - b. Allowable costs include: presenter fees and expenses; mileage; room and board of staff to attend inservice programs; costs of substitutes for staff attending inservice programs; cost of inservice programs which directly assist special and regular educators in providing appropriate programs for children with a verified disability in their classrooms; and costs of special education workshop attendance.
    - c. Costs of attending meetings conducted by organizations where only organizational business is conducted is not an allowable reimbursable expense.
  - D. Travel costs incurred by the ESU's special education staff in delivering the special education program and services.



## EXHIBIT J

E. Instructional equipment including assistive technology devices and equipment, supplies and publications necessary to aid the child in accomplishing the goals and objectives of the individual education program (IEP)/IFSP are allowable reimbursable costs under this Chapter. The equipment, supplies and publications shall be used by the child in association with the implementation of the child's IEP or evaluation. This shall also include equipment, supplies and publications used by staff when instructing a child with a verified disability; when evaluating a child who is suspected of having a disability; or when reevaluating a child with a verified disability. Allowable and reimbursable costs shall include printing, publication and postage costs that are necessary to carry out the provisions of this Chapter. This shall not include equipment, supplies and publications used by staff for administrative purposes. This shall not include personal equipment and supplies or life support equipment. When equipment is used for purposes other than for special education, the school district or approved cooperative shall only claim the applicable prorated portion for special education payment.

## EXHIBIT K

### SPECIAL EDUCATION DIRECTOR FOR PROGRAM SUPERVISION

1. The ESU will employ, retain, and/or provide a qualified individual or individuals to serve as the District's Special Education Director and to provide the District with Program Supervision regarding the District's special education programs established and maintained under 92 NAC 51, 92 NAC 52, the Special Education Act (NEB. REV. STAT. § 79-1110 through 79-1167), the Individuals with Disabilities Education Act (IDEA - 20 U.S.C. 1401 *et seq.*), and corresponding regulations.
2. The Special Education Director will provide the following services:
  - A. Special assistance and information in completion of necessary forms for final financial reimbursement and budgets, IDEA Consolidated Grant, Maintenance of Effort (MOE) reports, SRS/ADVISER upload, etc. for each school year, as required by NDE.
  - B. Coordinates all special education services available through the ESU such as assistance on referrals, placement, student progress, and transportation.
  - C. Arrange appropriate staffing in each of the Special Education programs provided by the ESU.
  - D. Assist District special education teachers with concerns that arise from student IEPs, curriculum planning, caseload size, SATs, transition requirements, Rule 51 compliance, SRS, etc.
  - E. Supervision and evaluation of all ESU personnel involved in the delivery of special education services. (this cost is included within each contracted program at 8%)
  - F. Additional services required by Rule 51, Rule 52, IDEA, or the Nebraska Special Education Act or otherwise reasonably requested by the District.
3. The ESU will provide the District with a more detailed description of the program and services offered under this Exhibit upon District request.
4. The District shall pay its proportionate share for the costs incurred by the ESU to provide and make available the Program Supervision services, which shall include salary, all applicable taxes, retirement, mileage, fringe benefits, and professional development. The amount is based on the remaining amount of the program divided by the number of districts (9) and  $\geq 12\%$  of each special education program cost. The special education services provided under the Special Education Director Program shall be billed at NDE's approved rate or, if none, as provided in Exhibit A.

## EXHIBIT K

5. Districts with their own Director of Special Education will pay for services outlined in paragraph 2.E. only. The cost of this service is built into each of the contracted programs at  $\geq 12\%$  of the cost of the program.

SCOTT JONES  
*Network Operations Director*

ALISON SMITH  
*Teaching & Learning Director*

JENNIFER POHLSON  
*Special Services Director*



JAMES McGOWN  
*Administrator*

314 West 1st Street  
Ogallala, NE 69153

Phone: (308) 284-8481  
Fax: (308) 284-8483

1221 West 17th Street  
North Platte, NE 69101

Phone: (308) 534-2416  
Fax: (308) 534-5870

RE: 2025-26 Contract for Distance Educational Services with Southwest Nebraska  
Distance Education Network.

Enclosed is a contract for Distance Educational Services with ESU 16.

ESU 16 will continue to contract for the Distance Educational Services offered by the Southwest Nebraska Distance Education Network. Contract pricing will remain at the same rate as the 2024-25 contracting.

We look forward to any input you have in regard to the network and would like to thank you in advance for your continued involvement with SNDEN.

Thank you,

Scott Jones  
SNDEN Director

Enclosures (1) Contract for Distance Educational Services

BOARD OF DIRECTORS BY DISTRICT:

# 1 Julie Boettcher, Hershey  
# 2 Rodney Rayburn, Brady  
# 3 Bill McGahan, North Platte  
# 4 Robert Jones, Stapleton

# 5 Cheryl Bales, North Platte  
# 6 Grant Creager, North Platte  
# 7 Sherry Polk, North Platte  
# 8 Margaret "Sooky" Marks, Mullen

# 9 Judy Seger, Wallace  
# 10 Bill Eakins, Paxton  
# 11 John Frates, Brule  
# 12 Eileen Ohm, Arthur



## EDUCATIONAL SERVICE UNIT NO. 16

### Telecommunications/Distance Education Contract

#### ESU 16- (Southwest Nebraska Distance Education Network)

THIS AGREEMENT is entered into by and between Educational Service Unit No. 16 ("ESU 16"), and Sutherland Public Schools ("District").

In consideration of the mutual covenants, the parties agree as follows:

**1. Scope of the Contract.** ESU 16 shall provide to the District "Distance Educational Services" which may include, but are not limited to, the following:

- *Maintaining and supporting the transport of audio and video on the IP network.*
- *Maintaining and supporting IP codec.*
- *Maintaining and supporting distance education classroom equipment including all other related hardware.*
- *Maintaining and supporting the scheduling and clearinghouse software in the distance learning classroom.*
- *Providing network and program coordination.*
- *Providing network scheduling of classes and events.*
- *Providing instructor training for teachers, administrators, other staff, and community members using the distance learning classroom.*
- *Providing troubleshooting expertise on IP video network.*

**2. Payment Terms/Payment Schedule.** The District shall pay ESU 16 for the 2025-26 school year TWENTY-THREE THOUSAND DOLLARS (\$23,000.00) per distance learning site used by the District no later than September 15, 2025. The District has one distance learning site(s), and thus, the District shall pay ESU 16 a total of \$23,000.00 for the 2025-26 school year ("Yearly Payment"). Upon mutual written agreement, the parties may adjust the Yearly Payment before such payment is due to reflect the prospective costs ESU 16 may incur in providing Distance Learning Services to the District during the next coming year. **[Note: The Yearly Payments are in consideration for only the Distance Educational Services provided by ESU 16 as set forth in section 1 of this Agreement. ESU 16 may, to the**

extent allowed by law, pass through to the District the non-discount charges billed to ESU 16 by other service providers for telecommunications and Internet access services rendered to the District pursuant to the District's participation in the ESU 16 Distance Learning E-rate Agreement, as authorized by the District in a Letter of Agency.]

**3. Reconciliation.** If, at the end of the term, the total amount paid by the District pursuant to this Agreement exceeds the costs incurred by ESU 16 in providing Distance Learning Services to the District during the entire term, then ESU 16 shall transfer said funds into the depreciation account for the amount in which the District's payments exceed ESU 16's costs. If, at the end of the term, the costs incurred by ESU 16 in providing Distance Learning Services to the District during the entire term exceed the amount paid by the District pursuant to this Agreement, then upon request by ESU 16, the District shall pay ESU 16 the amount in which such costs exceed the District's payments.

**4. Term.** This Agreement is effective beginning

July 1, 2025, and shall continue until 12:00 midnight (CST) on June 30, 2026, unless terminated earlier as provided by this Agreement or by law.

**5. Termination.**

A. Each party may terminate this Agreement if the other party breaches or is in default of any material obligation hereunder which default is incapable of cure, or which, being capable of cure, has not been cured within 30 days after receipt of written notice of such default or such additional cure period as the non-defaulting party may authorize in writing. Upon the termination of this Agreement, each party shall promptly return to the other party all papers, materials and other property of the other party then in its possession, including but not limited to all work in progress as is appropriate in its then existing form to the other party.

B. ESU 16 may terminate this Agreement without cause and cease offering Distance Learning Services at any time by providing thirty (30)

days written notice to the District. Upon termination under this subparagraph, ESU 16 shall reimburse the District in an amount equal to the difference between (1) the total amount the District has paid to ESU 16 pursuant to the Agreement, minus (2) the total costs incurred by ESU 16 for the Distance Learning Services provided to the District. ESU 16 shall not otherwise be liable to the District.

C. The District may terminate this Agreement without cause at any time by providing thirty (30) days written notice to ESU 16. In the event the District terminates this Agreement under this paragraph 8, the District shall immediately pay ESU 16 an amount equal to the difference between (1) the sum of (a) all Yearly Payments that have become due, plus (b) all Yearly Payments that would become due if this Agreement had not been terminated hereunder, minus (2) the total amount the District has paid to ESU 16 pursuant to the Agreement.

**6. Indemnification.** The parties agree to indemnify, defend, and hold each other harmless from any and all costs and liabilities arising from a breach or noncompliance of their obligations under this Agreement. The foregoing indemnification obligation shall continue notwithstanding the expiration or termination of this Agreement.

**7. Public Records.** The parties acknowledge that both parties must comply with Neb. Rev. Stat. § 84-712 through § 84-713 and release public records as defined law upon request, which may include this Agreement and all records created and maintained in relation to this Agreement.

**8. Nondiscrimination.** The parties and all subcontractors, if any, shall not discriminate against any employee or applicant who is to be employed for performance of this Agreement with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his race, color, religion, sex, disability, or national origin.

**9. Employment Eligibility Verification.** The parties shall use a federal immigration verification system to determine the work eligibility status of employees hired on or after October 1, 2009 and who are physically



performing services within the State of Nebraska. If the parties employ or contract with any subcontractor in connection with this Agreement, the contracting party shall include a provision in the contract requiring the subcontractor to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.

**10. Notice.** Each party giving any Notice (“Notice”) under this Agreement must give written Notice by personal delivery, registered or certified Mail (in each case, return receipt requested and postage prepaid), or nationally recognized overnight courier (with all fees prepaid.) Notice shall be sent to the following addressees at the following addresses:

ESU: ESU No. 16  
Attn: Administrator  
314 W. First Street  
Ogallala, NE 69153

District: Sutherland Public Schools  
Attn: Superintendent  
P.O. Box 217  
Sutherland, NE 69165

Notice is effective only if the party giving the Notice has complied with this section.

**11. Governing Law.** This Agreement is governed by and construed in accordance with the laws of the State of Nebraska.



**12. Entire Agreement.** The Agreement is the complete and exclusive expression of the parties' agreement on the matters contained in this Agreement. All prior and contemporaneous negotiations and agreements between the parties on the matters contained in this Agreement are expressly merged into and superseded by this Agreement.

**13. Amendments and Modifications.** The parties may amend or modify this Agreement only by a signed, written agreement by both parties that identifies itself as an amendment or modification to this Agreement. No other alternations in the terms of this agreement shall be valid or binding.

**14. Third Party Beneficiaries.** This Agreement does not and is not intended to confer any rights or remedies upon any person other than the signatories.

**15. Authority to Execute Agreement.** The individuals signing below represent and warrant that they are duly authorized to execute and deliver this Agreement on behalf of their respective entity and that this Agreement is binding upon their entity in accordance with its terms.

IN WITNESS WHEREOF the parties have executed this Agreement on the last date written below.

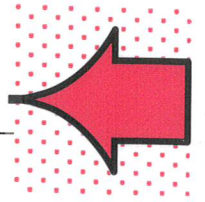
**[FOLLOWING PAGE IS SIGNATURE PAGE]**

**ESU**

**DISTRICT**

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_



Name: James McGown

Name: Ted Classen

Title: Administrator

Title: Interim Superintendent

Date: \_\_\_\_\_

Date: \_\_\_\_\_

ESU 16-(Southwest Nebraska Distance Education Network)

SCOTT JONES  
*Network Operations Director*

ALISON SMITH  
*Teaching & Learning Director*

JENNIFER POHLSON  
*Special Services Director*



JAMES McGOWN  
*Administrator*

314 West 1st Street  
Ogallala, NE 69153

Phone: (308) 284-8481  
Fax: (308) 284-8483

1221 West 17th Street  
North Platte, NE 69101

Phone: (308) 534-2416  
Fax: (308) 534-5870

February 4, 2025

This contract is for services under the Every Student Succeeds Act (ESSA). The purpose of ESSA is to provide all children a significant opportunity to receive a fair, equitable, and high-quality education, and to close the educational achievement gaps. Title I falls under the ESSA umbrella and seeks to improve basic programs operated by state and local educational agencies.

1. A hard copy of the MOU is enclosed. If requesting services please sign and return it to ESU 16. Upon receipt, I will sign and return one copy to you for your district records. Deadline to return the contract is April 30. NDE is looking for a May 15 notification from us regarding who is contracting for Title I assistance. Those districts that may decide not to contract will be able to access NDE Federal Grants staff for assistance with Title I.

2. In May, Amber Lutz, Business Manager will be emailing budget and enrollment paperwork (fillable pdfs). We do these each year. These forms are the first steps in writing each district's Title I application and creating your district budget.

ESU will assess an administrative fee of 8% of your district allocation for contracted services provided. Please reach out if you have any questions or just need some clarification. We look forward to continuing our Title I collaboration.

James McGown

BOARD OF DIRECTORS BY DISTRICT:

# 1 Julie Boettcher, Hershey  
# 2 Rodney Rayburn, Brady  
# 3 Bill McGahan, North Platte  
# 4 Robert Jones, Stapleton

# 5 Cheryl Bales, North Platte  
# 6 Grant Creager, North Platte  
# 7 Sherry Polk, North Platte  
# 8 Margaret "Sooky" Marks, Mullen

# 9 Judy Seger, Wallace  
# 10 Bill Eakins, Paxton  
# 11 John Frates, Brule  
# 12 Eileen Ohm, Arthur

## 2025-26 TITLE IA MEMORANDUM OF UNDERSTANDING

Educational Service Unit Number 16 (the “ESU”) and SUTHERLAND PUBLIC Schools (the “District”) (collectively, the “Parties”) hereby enter into this MOU for the benefit of both Parties and to comply with applicable laws and regulations regarding Title IA and other federal funds.

**1. ESU’s Support to the District.** The ESU and District intend to contract for the ESU to assist the District with its obligations related to its Title IA and other federal funds. As such, the ESU will provide supports and assistance to the District as the ESU has historically provided, including the following:

- a. Assist the District with development of School Wide and/or Targeted Assist Title I Planning as appropriate to the District;
- b. Assist District with development of annual grant application, submission and timely reimbursement requests;
- c. Assist the District with collecting, maintaining and reporting Time and Effort logs, Needs Assessments, on-site Title I monitoring visits, and the like;
- d. Provide appropriate ESU staff members to assist the District with monitoring and reporting;
- e. Facilitate trainings for District staff to understand monitoring, reporting and other program requirements;
- f. Make ESU staff available for any monitoring visits that occur at the District;
- g. Coordinate timely communications and updates from the Nebraska Department of Education; and
- h. Other services or supports as agreed to by both Parties.

**2. District’s Payment to the ESU.** In exchange for the ESU’s supports, services and staff time, the District will pay to the ESU an administrative fee of 8% of the district’s Title IA allocation. Such payment shall be made to the ESU by October 25, 2025. If the District fails to make such payment, then the ESU may, with or without notice, decline to provide the services and supports identified in this MOU.

**3. Other Services.** The Parties agree that this MOU is intended to be a guiding document, and not a detailed or itemized list of every service and support that the ESU will provide to the District. As such, the Parties agree to work together to identify what additional services and supports the ESU will provide to the District, and whether any such additional services and supports will necessitate an increased administrative fee to be paid by the District to the ESU. Both Parties agree that all such discussions will be conducted in good faith and in the best interests of both Parties.

**4. Risk and Liability.** Since the ESU will not operate the Title IA Cooperative any longer, the District hereby expressly acknowledges and agrees that it will indemnify and hold harmless the ESU from any fine, penalty or other sanction related to the District’s receipt, use,



monitoring, or reporting of Title IA or other federal funds. To the extent that the ESU incurs or has been advised that the ESU must pay any fine, penalty or other sanction related to the District's receipt, use, monitoring, or reporting of Title IA or other federal funds, then the District agrees to reimburse the ESU in the amount of such fine, penalty or sanction within 30 days of the ESU's payment of such fine, penalty or other sanction.

**5. Termination.** Either Party may immediately terminate this MOU upon written notice to the other Party.

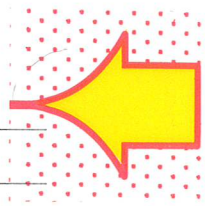
**6. Lawful Provisions.** In the event that any provision of this MOU is deemed unlawful or contrary to any statute, regulation, or guidance by any applicable state or federal agency, such provision shall automatically be null and void but the remainder of this MOU shall remain in full force and effect.

**EDUCATIONAL SERVICE UNIT 16**

**SUTHERLAND PUBLIC SCHOOLS**

By: \_\_\_\_\_  
Name: James McGown  
Title: Administrator  
Date: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_





# Powering Your School's Identity

Apptegy started in 2014 with the goal of enabling public school districts to build a strong brand and communicate more effectively with their audiences. In 2015, we partnered with our first three beta clients. Today, 2025, we've partnered with more than 4,000 clients in all 50 states to build their website, custom mobile app, and the mass notification system.

## What Makes Us Different

### 1 Apptegy's Ease of Use

With our publishing platform, Apptegy, **you don't need any programming knowledge** to update your district's website, app, or mass notification system. Now, you can promote your success stories across all communication channels right from your smartphone.

### 2 The User Experience for Your Community

Wherever your community engages with you online, **they'll be able to do so with ease.** No more pinching and pulling to view your website on a smartphone or being redirected somewhere else within your mobile app.

### 3 Your Experience Working With Us

From the beginning, Apptegy set out to be more than a software provider. We strive to be a true partner and resource for our districts. That commitment and our personal, fast, and easy support has earned Apptegy an unheard-of **99% client retention rate.**

“

I have to tell you, this platform is GREAT. Thrillshare simplifies the process of posting things to various school online resources to the point where I can see where we will be sharing so much with parents, especially on the app.

...

All of you at Apptegy have been absolutely wonderful to work with. We have received great feedback on our new website and app, and one of our most recent posts reached more people than we ever have! That would never have happened without Thrillshare!

”

# Scope & Deliverables

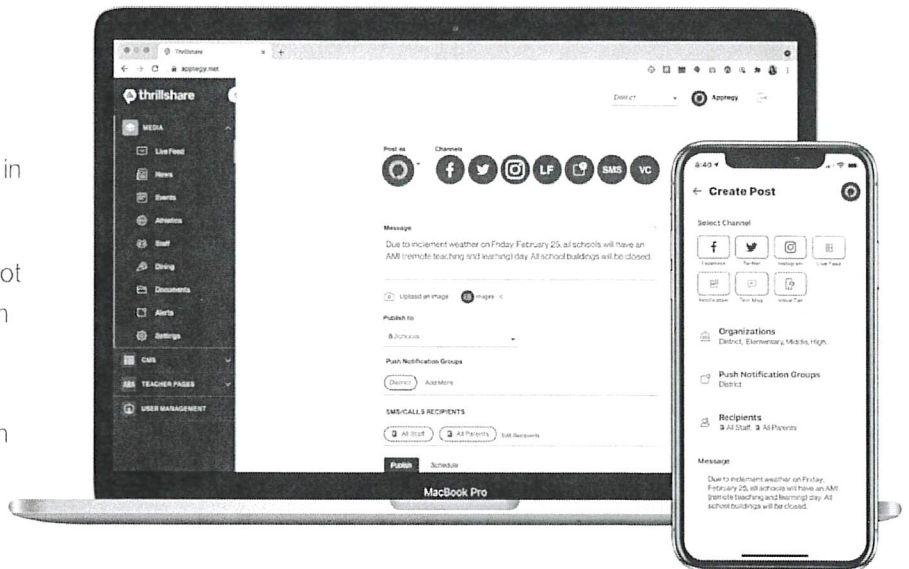
At Apptegy, we've developed the first publishing platform for school districts, so your team manages all of your communication channels from a single place. This means you'll share more stories with your community without creating more work for your staff.

By eliminating the technological barrier required to communicate, Thrillshare makes it easy to assign roles and privileges to your team to update what they care most about. With this level of customization and control, you can be confident about consistent messaging being shared with your community.

## Publishing Platform

From the beginning, Thrillshare was designed to contain all your district communication channels in one place.

Built specifically for school districts, Thrillshare not only manages your website, but also your custom mobile app, all of your social media channels, and your alerts and notification system. Keeping information up-to-date is **as easy as it gets**, from the lunch menu to your calendar and news.



## Mobile Apps

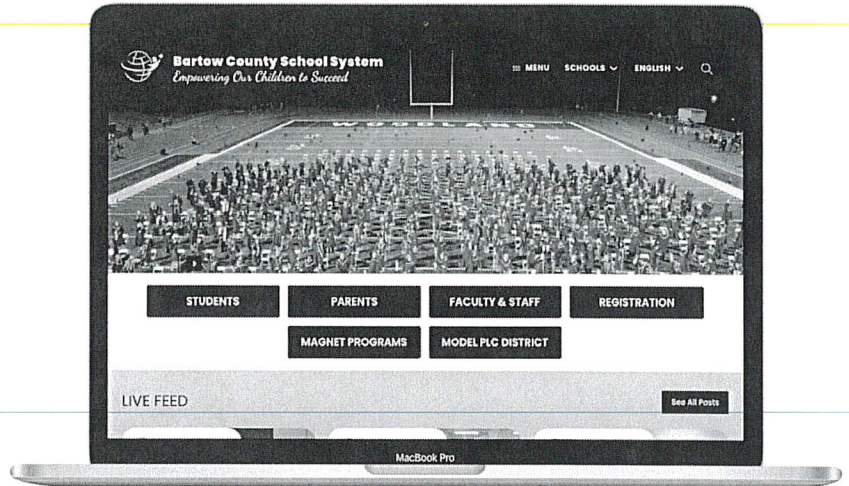
We build beautiful mobile apps for **Android** and **iPhone** that focus on what really matters: the user experience. A user experience that delights parents and community members means they will continue to come back to the app for meaningful information.





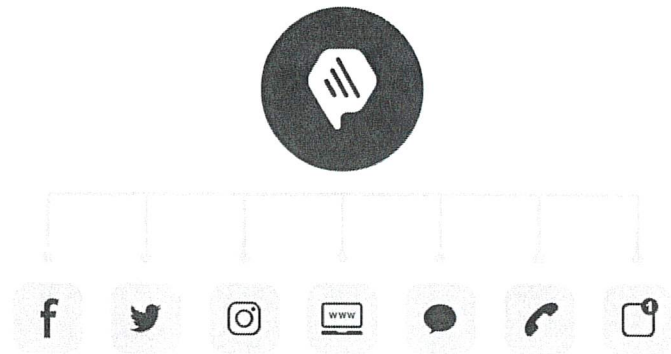
## Websites

We will work with you to understand how you want your district brand to come across by creating a new website. Within your common branding, each school webpage can be customized, using the school's specific colors, mascots, logos, etc. We want your website to stay fresh and never grow stale, so we **include a free re-design** with each year of our partnership.



## Alerts

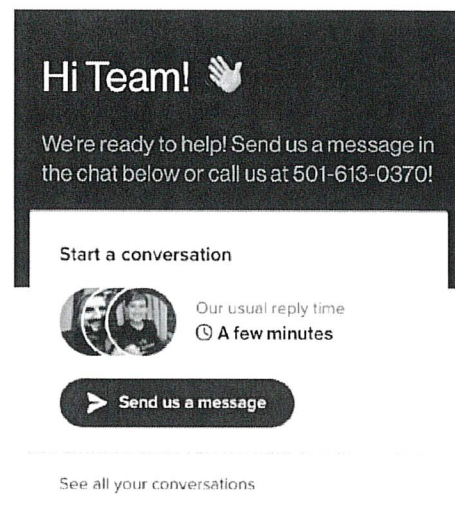
In order to save you time, we can automatically **sync with your Student Information System** so you can send out text, phone and email notifications. Easily send and schedule recurring alerts like attendance calls. Plus, with state-of-the-art technology, your text, email and voice calls can be automatically translated.



## Transition & Support

We handle all of the heavy lifting including design, development, static content migration, training and ongoing support. Your own dedicated contacts at Apptegy during implementation and after launch make it an easy transition for the district.

With **unlimited training and prompt support**, every Thrillshare user will always have someone to assist with any questions that arise.





# I. Estimated Transition Timeline

---

## **Kick-off**

Week 1

We get our partnership started with a meeting to introduce stakeholders on your side and ours. In this meeting, we will cover our detailed roadmap, initial designs, and the overall structure of the planned implementation.

---

## **Design**

Weeks 2-3

We create a mockup as a first draft and iterate from there. Since we've already established a good understanding of what you're looking for in the kick-off call, this process is typically quite fast.

---

## **Development & Content Migration**

Weeks 4-6

Once we're done with the development, we migrate your static content for you. After our team has gone through your entire website and app and confirmed that everything is working, we will ask you to approve the content and functionality as well.

---

## **Training Sessions**

Weeks 7-8

An ideal training schedule will include a setup call with your project lead, in-depth sessions for all of your power users, and introduction sessions for casual users.

---

## **Launch Campaign**

Weeks 9-10

Flipping the switch is all it takes: we just point your domain to our servers and the change to the new website will be instant.

Of course we don't want the switch to go unnoticed by your community. That's why we design an entire launch campaign around the app and website with you. You'll get a custom marketing playbook, including graphics, videos, and a launch plan.

---

## **Support**

Ongoing

Now that you are live, we work together to drive adoption of your new website and mobile app. You will be working closely with your Client Success Manager on marketing strategies and our Support Team on any questions your users have after the switch.

## II. Order Form

Client Name: Sutherland Public Schools, NE			
Address: 401 Walnut, Sutherland		Email: ted.classen@spssailors.org	
Nebraska 69165		Phone: 308-386-4656	
Description	Price	Qty	Subtotal
<b>Mobile App Development (one-time)</b> One-time app development for iOS and Android apps for the District *Billed one-time	\$9,762.50	1	\$9,762.50
<b>App Development Discount (one-time)</b> Discounting app development for agreement signed by March 31st	-\$4,862.50	1	-\$4,862.50
<b>Thrillshare (annual)</b> Thrillshare Publishing Platform (desktop and mobile) for ~350 students  *Billed and payable in full annually  *For Clients that elect automatic renewal, pricing subject to 5% annual increases after last year of initial purchased term (see MSA for more info)	\$8,025	1	\$8,025
<b>Website design and hosting</b> Up to 1 re-design per contract year Included in Thrillshare cost	\$0	1	\$0
<b>Alerts</b> Text, voice, and email alerts Included in Thrillshare cost  *Subject to restrictions, including character limits per SMS message (see MSA for more info)	\$0	1	\$0
<b>Support, service, and training</b> Included in Thrillshare cost	\$0	1	\$0
<b>Static content migration</b> Included in Thrillshare cost	\$0	1	\$0

### III. Payment Schedule

Payment Schedule: Payable subject to the terms of Agreement	Amount
Total of the above, collectively, the "Services"	\$12,925.00
Billed after signature	\$4,900 (one-time development cost)
July 1 2025 ("Client Start Date")	\$8,025 (annual)
July 1 2026	\$8,025 (annual, if renewed) *Subject to 5% increase for renewal

This Order Form and Master Services Agreement (collectively, the "Agreement") between Apptegy, Inc. ("Apptegy"), and the client listed above ("Client") is effective as of the date of Client's signature below. This Agreement includes and incorporates the above Order Form, as well as the attached Master Services Agreement ("MSA"). By signing below, Client acknowledges receipt of this Agreement, including the Order Form and the MSA, and hereby accepts and agrees to be bound by this Agreement.

**Client**

By:   
2025-03-31 09:38:25 (CDT)

Name: Ted Classen

Title: Superintendent

Date: March 31, 2025

**Apptegy, Inc.**

By:   
2025-03-26 15:03:13 (CDT)

Name: Sloan Connerly

Title: Sales Representative





## Master Services Agreement

The following terms and conditions are a binding part of the Order Form and Master Services Agreement of Apptegy, Inc. (together with its affiliates, agents, and assigns, "**Apptegy**") between Apptegy and the Client that is set out in the Order Form. References to the "**Agreement**" below collectively include the Order Form (including and incorporating the terms and conditions set out in the "**Estimated Transition Timeline**" and the "**Payment Schedule**" that is provided with this Agreement) and the following terms and conditions. This Agreement provides the terms and conditions for Client to purchase and use Apptegy's Services (as defined below). Capitalized terms used but not otherwise defined in the following terms and conditions will have the meanings given to them in the Order Form.

**1. Integration with Other Documents.** This Agreement is the entire agreement between Apptegy and Client with respect to the Services, except as expressly set out below. No separate written or online agreements or terms and conditions will be incorporated in this Agreement or otherwise bind the parties unless expressly set out in this Agreement or in a Client Addendum (as defined below). The Client Addendum will control and govern with respect to all matters expressly set out in the Client Addendum, and this Agreement will control and govern in all circumstances. To be enforceable on the parties, any amendment, modification, or additions to the terms and conditions of this Agreement must be set out in a separate written addendum to this Agreement confirming such amendments, modifications, and/or additions in writing (a "**Client Addendum**").

**2. Services; License.** During the License Term, Apptegy will provide, and Client and the individuals allowed to access the Services by or on behalf of Client ("**User(s)**") may access and use, the products and services set out in the Order Form (collectively, "**Services**"). Client hereby grants Apptegy a limited, nonexclusive, revocable, worldwide, fully-paid, royalty-free license to use, copy, and modify Client's information, material, data, photographs, videos, intellectual property (including without limitation all copyrights, trademarks, service marks, and similar rights), and other content (collectively, "**Client Content**") for providing and improving the Services. Client's right to access and use the Services, and Apptegy's license to Client Content, will automatically terminate upon termination or expiration of this Agreement.



**3. Fees.** Client will pay to Apptegy all fees set out in the Order Form. Apptegy will submit invoice(s) to Client for all fees due upon execution of the Agreement and/or on the Client Start Date(s) (as defined below) as set out in the Order Form. Apptegy will invoice all subsequent-year fees on or about the anniversary of the applicable Client Start Date(s). Client agrees to pay all invoices in full within 30 days of the date of the invoice. Client agrees that (i) development and implementation fees are due as set out in the Order Form, (ii) fees for use of the Services are payable in annual portions for each year of the License Term as set out in the Order Form, (iii) fees for use of the Services are subject to Five Percent (5%) annual increases, starting the first renewal year after the last year of the term initially purchased by Client and continuing each year thereafter, as set out in the Order Form, and (iv) discounts for purchases of bundled Services will automatically expire if Client cancels any of the bundled Services and Client will thereafter be invoiced for the full price of the continuing Services. Client acknowledges that fees for Services do not include taxes, duties, and other government charges, including sales, use, consumption, VAT, GST, and other withholding, as applicable, and Client is solely responsible for any such obligations.

**4. License Term.** The term of Client's license to use the Services (the "**License Term**") will start on the date(s) set out on the Order Form (the "**Client Start Date(s)**"). Clients that purchase multiple Apptegy products may have different license start dates for different products. If no license start date is set out on the Order Form, the Thrillshare Media Client Start Date will be the date that is 60 days after Apptegy receives an executed agreement from Client and the Thrillshare Rooms Client Start Date will be the date that is 90 days after Apptegy receives an executed agreement from Client. The License Term will terminate on the anniversary of the applicable Client Start Date(s) that is after the number of license years initially purchased by Client, as set out in the Order Form, plus any renewal periods. This Agreement will renew for successive, additional periods of one (1) year from the anniversary of the Client Start Date(s), unless Client provides Apptegy with written notice of non-renewal before the end of the then-current License Term. Subject only to applicable procurement and appropriations law, Client agrees that it may not terminate this Agreement before the expiration of any then-current License Term without cause, unless Client pays Apptegy all fees in full for all license years of the then-current License Term, as set out in the Order Form, plus payment of any previously discounted amounts for the Services during the Term. All fees paid to Apptegy are non-refundable, subject only to applicable procurement and appropriations law.

**5. Performance Terms.** In addition to this Agreement, the rights and obligations of the Client and Apptegy with respect to the providing, accessing, and using the Services will also be subject to and governed by the Apptegy Terms of Use ("**Terms of Use**") and Privacy Policy ("**Privacy Policy**"), available at the following links: <https://www.apptegy.com/terms-and-conditions/> and <https://www.apptegy.com/privacy-policy/>. The Terms of Use and Privacy Policy, as each may be amended, are incorporated into this Agreement in their entirety, as applicable to Client. Without limiting the generality of the foregoing, the Terms of Use and Privacy Policy set out and govern the terms and conditions for Services availability, User eligibility and acceptable use, data privacy and security, regulatory notices and information, warranties, disclaimers, and liability limitations, and other related terms. The applicability of the Terms of Use and Privacy Policy is limited to the order of priority set out below.

**6. Carrier Restrictions.** Apptegy provides text, voice, and email messaging to Client subject to restrictions placed on Apptegy by mobile and wireless carriers, network operators and aggregators (collectively, "**Carriers**"), and industry protocols and standards. For example, Carriers have (i) placed limits on the number of characters that may be included in messages sent via the Services and (ii) placed restrictions on the type of messaging content that may be sent through the Services. Carrier restrictions are not within the control of Apptegy and are subject to change without notice. When new or modified restrictions apply, certain features and functions of the Services may change as a result without notice to you. Client agrees that Apptegy will not be responsible or liable for any change in the Services that arise from or in connection with such restrictions.

**7. TCPA/CTIA Compliance.** Client is exclusively responsible for complying with applicable laws and regulations governing communications sent via the Services by Client and Users under Client's account, including, but not limited to, the Telephone Consumer Protection Act of 1991, as it may be amended ("**TCPA**"), and the requirements and policies of CTIA – The Wireless Association ("**CTIA**"). Client is encouraged to establish and implement methods and procedures to ensure compliance with applicable laws and regulations, including the TCPA and the CTIA, and to inform and train each of its employees, contractors, and representatives who use the Services on the methods and procedures. Apptegy may provide Client with materials and information about such laws and regulations, including the TCPA and the CTIA;



Client acknowledges that all such materials and information is provided for general education purposes only. No such act by or information from Apptegy (whether individually or taken as a whole) will create or be deemed to create responsibility or liability on the part of Apptegy with respect to Client's compliance with the laws and regulations governing the communications sent via the Services by Client and Users under Client's account, including the TCPA and/or the CTIA.

**8. COPPA Notice and Compliance.** Apptegy prohibits use of the Services by children under the age of thirteen (13), unless and only to the extent the child is a User invited or added to the Services by Client. When children are invited or added to the Services as Users under Client's account, Apptegy provides the Services with respect to the children solely in the educational context authorized by Client under this Agreement and solely for the benefit of Client and its Users. Client consents, as agent for and on behalf of such children (and their parents and guardians), to Apptegy's collection, use, disclosure, and storage of personal information about or from the children in accordance with this Agreement. Client acknowledges that Apptegy is relying on Client's consent in the previous sentence for the purposes of complying with the Children's Online Privacy Protection Act, as it may be amended ("**COPPA**"), and that Apptegy is authorized to presume that Client has obtained and will maintain all required parent and guardian consent for Apptegy's collection, use, disclosure, and storage of information for any children under the age of thirteen (13) that are invited or added to the Services under Client's account.

Please note that Client is responsible for complying with COPPA with respect to Users under Client's account if Client invites or adds children under the age of thirteen (13) to the Services. Client is encouraged to establish and implement methods and procedures to ensure compliance with COPPA, and to inform and train each of its employees, contractors, representatives, and Users who use the Services on the methods and procedures. Apptegy may provide Client with materials and information about complying with COPPA; Client acknowledges that all such materials and information is provided for general education purposes only. No such act by or information from Apptegy (whether individually or taken as a whole) will create or be deemed to create responsibility or liability on the part of Apptegy with respect to Client's compliance with COPPA.

The Terms of Use and Privacy Policy, accessible as set out above, confirm that Apptegy may collect information about children as a necessary part of providing the Services to Client (for example, as applicable: contact information for communications sent via the Services;

posts made on messaging tools in the Services; information included in assignments and other class content submitted via the Services) and provide notice regarding Apptegy's collection, use, disclosure, and storage of personal information from children. Please note that some or all of this information may not be private as to the individual child, parent, or guardian. For example, for Users of Rooms, information shared by a User via the messaging features of Rooms will be visible to Client, as the party providing access to the Services to its Users. In some circumstances, information provided by or about a child may be available or visible to other individual Users. For example, for Users of Rooms, information about a child that is posted in the group messaging tool in a Child's Room may be visible to other individual Users that are also authorized users for the same Room. Apptegy will collect, use, and disclose such information in accordance with COPPA and the Privacy Policy.

**9. Accessibility Compliance.** Client is exclusively responsible for complying with all applicable laws and regulations governing accessibility of the parts of the Services under the control of Client (for example: Client's website and/or mobile applications), including, but not limited to, the Americans with Disabilities Act, as it may be amended ("**ADA**"), and the requirements and policies of Web Content Accessibility Guidelines ("**WCAG**"). Client is encouraged to establish and implement methods and procedures to ensure compliance with applicable laws and regulations, including the ADA and the WCAG, and to inform and train each of its employees, contractors, and representatives who use the Services on the methods and procedures. The Services include tools to assist Client with accessibility compliance, and Apptegy may provide Client with materials and information about such laws and regulations, including the ADA and the WCAG; Client acknowledges that all such tools, materials, and information are provided to assist Client with its compliance obligations and for general education purposes only. No such functionality, act by, or information from Apptegy (whether individually or taken as a whole) will create or be deemed to create responsibility or liability on the part of Apptegy with respect to Client's compliance with the laws and regulations governing accessibility of the parts of the Services under the control of Client (for example: Client's website and/or mobile applications), including the ADA and/or the WCAG.

**10. Third Party Functions.** Apptegy relies on third-party providers and partners for parts of the Services (for example: posting a message or communication on Facebook or Twitter account; hosting Client websites). APPTEGY IS NOT RESPONSIBLE FOR ANY CONSEQUENCE, LOSS, OR DAMAGE (DIRECT OR INDIRECT) ARISING FROM OR RELATING TO THE PARTS OF THE SERVICES MANAGED OR MADE AVAILABLE BY OR VIA THIRD-PARTY PROVIDERS AND PARTNERS. Please see the Terms of Use and Privacy Policy for more information.



**11. Disclaimers; Limited Liability.** Apptegy provides the Services subject to certain disclaimers and limitations of liability. Please see the Terms of Use and Privacy Policy for more information.

**12. Intellectual Property.** Nothing in this Agreement or the performance of this Agreement will convey, license, or otherwise transfer any right, title, or interest in any intellectual property or other proprietary rights held by either party, except as expressly set out in the Agreement. Apptegy retains all right, title, and interest in all intellectual property rights, including patent, trademark, trade secret, and copyright (whether registered or unregistered), in and to the Services and the underlying software and technologies, all related technical documentation, and all derivative works, improvements, and modifications to any of the foregoing. Client agrees the foregoing is necessary to Apptegy providing the Services.

**13. Compliance with Laws.** The parties agree to comply with all laws applicable to the use of the Services and performance of this Agreement.

**14. Miscellaneous.** The Order Form and Master Services Agreement, together with (i) the Terms of Use and Privacy Policy, and (ii) the Client Addendum, if applicable, is the entire agreement between the parties with respect to the subject matter, and supersedes all prior agreements and understandings, whether written or oral. If any conflict or ambiguity exists with respect to any term or condition of any of the foregoing, the following priority will govern and control: (1) if applicable, the Client Addendum for all matters expressly addressed in the Client Addendum; then (2) this Order Form and Master Services Agreement for all other matters; then (3) the Terms of Use and Privacy Policy. Apptegy is not subject to any obligations that are not expressly identified in this Agreement, a Client Addendum, or the Terms of Use and Privacy Policy.

This Agreement is governed by the laws of the state in which Client is located, without regard to conflict of law principles. The parties irrevocably submit to the exclusive jurisdiction and venue of the federal courts having jurisdiction where Client is located for any dispute that relates to the Services or this Agreement. Except as set out in this Agreement, this Agreement may not be amended or modified without the prior written consent of both parties.

Neither party may assign this Agreement without the prior written consent of the other party, except in connection with a merger, acquisition, or sale of all or substantially all of a party's assets or voting securities. If any provision(s) of this Agreement is held invalid or unenforceable, such invalidity or unenforceability will not invalidate or render the Agreement unenforceable, but rather the Agreement will be construed as if not containing the unenforceable provision(s), and the rights and obligations of the parties will be construed and enforced to honor the parties' original intent to the maximum extent permitted under applicable law. This Agreement will inure to the benefit of the successors and assigns of the parties. The Agreement may be executed in multiple counterparts and executed by original, facsimile, or electronic signature (including PDF, Proposify, HelloSign, and similar methods), each of which when delivered will be deemed an original, and all of which together will constitute one agreement.



Langemeier Heating & Cooling  
 2301 Rodeo Rd  
 North Platte, NE 69101  
 (308) 534-5848  
 langemeierheatingandcooling@gmail.com



Estimate

ADDRESS  
 Sutherland Public Schools  
 PO Box 217  
 Sutherland, NE 69165

ESTIMATE # 1286      DATE 11/19/2024

ITEM	SERVICE DATE	DESCRIPTION	RATE	QTY	AMOUNT
After Hours Diagnostic Fee		SUTHERLAND PUBLIC SCHOOLS SERVICE AGREEMENT FALL 2024/SPRING 2025	10,000.00	0	10,000.00
<p>PERFORM ROUTINE MAINTENANCE TWICE PER YEAR - ONCE IN SPRING AND ONCE IN FALL. PERFORM TWO QUARTERLY FILTER CHANGES - ONE BETWEEN EACH SERVICE.</p> <p>**MAINTENANCE INCLUDES FILTERS, HUMIDIFIER PADS, COIL CLEANING, REFRIGERANT CHECK, INSPECTION OF HEAT EXCHANGERS, SAFETY COMPONENT TESTING, VOLTAGE AND AMP CHECK, CHECK MOTOR BEARINGS &amp; RUN TESTS ON EQUIPMENT.**</p> <p>***PRICING DOES NOT INCLUDE ANY EXTRA PARTS NEEDED, WHICH INCLUDES REFRIGERANT. ANY EXTRA LABOR FOR REPAIRS WOULD BE BILLED OUT AT A RATE OF \$105 PER HOUR.***</p> <p>****15% PARTS DISCOUNT - DOES NOT INCLUDE REFRIGERANT.****</p> <p>FILTERS INCLUDE: (34) 16x25x2, (16) 20x25x4, (16) 20x20x2, (13) 20x25x1, (92) 16x20x2, (2) 20x20x1 &amp; (1) 16x25x1 - (2) APRILAIRE 760 HUMIDIFIER PADS</p> <p>*\$5,000 TO BE BILLED TWICE PER YEAR - ONCE IN SPRING AND ONCE IN FALL.</p> <p>TO ADD AN ADDITIONAL ROUTINE MAINTENANCE ON ALL COOLING SYSTEMS ADD \$5,000</p>					

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Payment is due the day the job is completed.	SUBTOTAL	10,000.00
We accept all major credit cards. A 3% service fee will be assessed for all card payments processed for \$500.00 or greater.	TAX	0.00

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TOTAL

**\$10,000.00**

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Accepted By

Accepted Date

---



SMF Overhead Door, LLC  
 P.O. Box 1641 , North Platte , NE , United States,  
 69103  
 Smfohd@gmail.com  
 3085390501



**Quote**

**Total Price :**

**Price Details**

Item	Description	Quantity	Subtotal	Total
Door Package 1	12 ft. wide, 12 ft. high , Commercial Collection, Ribbed Steel Family, Pan - No Insulation, Model : 3240	2	\$ 3500.00	\$ 7000.00
Door Package 2	12 ft. wide, 12 ft. high , Commercial Collection, Insulated Sandwich Family, Micro-grooved, Model : 3285	2	\$ 4500.00	\$ 9000.00
			<b>Total</b>	<b>\$ 16000.00</b>

NOTES:

Customer Signature: \_\_\_\_\_

Date:

## **5005 Transportation**

The school district will provide free transportation, partially provide free transportation, or pay an allowance for transportation in lieu of free transportation on each day school is in session to the students who reside in the district and qualify for transportation according to the district's transportation plan. The families of students who will not be provided transportation pursuant to the district's plan or who must drive students to a pick-up point will be reimbursed according to statute if they qualify for such reimbursement. Transportation is only provided for students who live outside a 2-mile radius for the school facility. Parents seeking mileage reimbursement must submit requests to the district on forms which may be obtained from the office of the Superintendent of Schools.

When a student who has been attending the district is placed into foster care, school district staff will collaborate with state and local child welfare agencies to determine whether transportation is required under state law when it is in the child's best interest that their school of origin be maintained. The district will only provide transportation to students placed in foster care when the responsible child welfare agency agrees to reimburse the school district for the cost of transportation or when transportation is otherwise required by law. The board designates the **Superintendent of Schools** as the initial point of contact for child welfare agency representatives to discuss transportation issues related to children in foster care.

Students who are homeless will be provided with transportation pursuant to Board Policy 5014.

The district will provide transportation to tuition students in accordance with the contract provisions, if any, for services from the contracting districts.

The use of buses for class parties, field trips, and similar purposes shall require the prior approval of the superintendent or appropriate principal.

**[OPTION 1]. Option Transportation.** The board of education does not provide transportation services or mileage reimbursement for option-enrolled students unless otherwise required by law

**[OPTION 2] Option Transportation.** The board of education provides transportation to option students only if (a) the option student lives on



an existing bus route or (b) the option student makes arrangements to be picked up and dropped off at preexisting stops along an existing bus route. The district does not provide mileage reimbursement for option-enrolled students unless otherwise required by law.

**[OPTION 3] Option Transportation.** The board of education shall annually set the rate for transportation services for option-enrolled students. Such transportation may only be enacted if there is mutual agreement between the school district and the parent or legal guardian of the option student. If such agreement is reached, the stops at the option homestead will be recorded by the school vehicle operator and a billing fee will be assessed to the parent or legal guardian on an annual basis. If two or more option students from the same homestead use school transportation, the district will charge for each trip made. Under no circumstances will an option student(s) be provided school transportation to and from his/her homestead if the result of such transportation (1) necessitates the addition of a third bus route and/or (2) increases the time necessary to run the complete bus route beyond the limit of one hour.

If the option student resides within the distance of one mile of the route used to reach a homestead which is a regular bus stop of a resident student, the fee shall be set at a rate of \$.\_\_\_\_ per mile per stop.

If the option student resides a distance greater than one mile but less than or equal to two miles from the route used to reach a homestead which is a regular bus stop of a resident student, the fee shall be set at a rate of \$.\_\_\_\_ for the first mile and \$.\_\_\_\_ for the additional mile per stop.

If the option student resides a distance greater than two miles but less than or equal to three miles from the route used to reach a homestead which is a regular bus stop of a resident student, the fee shall be set at a rate of \$.\_\_\_\_ for the first two miles and \$.\_\_\_\_ for the additional mile, per stop.

If the option student resides a distance greater than three miles but less than or equal to four miles from the route used to reach a homestead which is a regular bus stop of a resident student, the fee shall be set at a rate of \$.\_\_\_\_ for the first three miles and \$.\_\_\_\_ for the additional mile, per stop.

If the option student resides a distance greater than four miles but less than or equal to five miles from the route used to reach a homestead

which is a regular bus stop of a resident student, the fee shall be set at a rate of \$.\_\_\_\_ for the first four miles and \$.\_\_\_\_ for the additional mile, per stop.

For distances greater than five miles from the route used to reach a homestead which is a regular bus stop for a resident student, the same formula used to determine the above quoted rates will be used to determine the fee.

Students who qualify for free lunch may be entitled to transportation or mileage reimbursement pursuant to state law.

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

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

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

**3003**

**Bidding for Construction, Remodeling, Repair, or Site Improvement**

**I. Applicability of this policy.**

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

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

**II. Projects with an Estimated Cost of Less than \$109,000**

- A. The school district will solicit quotes and/or estimates for all projects with an estimated cost of less than \$109,000.
- 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 \$109,000 they must follow the formal procedures outlined in this policy.

**III. Formal Bidding for Major Purchases and Construction**

- A. Pursuant to section 73-106 of the Nebraska statutes, the board will advertise for bids when the contemplated expenditure of the project exceeds \$109,000 for the construction, remodeling or repair of a school-owned building or for site improvement.
- B. In projects that involve professional engineering or architecture, the board will have a registered professional engineer or architect prepare the plans, specifications, and estimates when the anticipated cost of the project exceeds \$118,000.
- 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.

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

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

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

## **3003.1**

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

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

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

The District will also comply with the requirements of the public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106) when the contemplated expenditure for the complete project exceeds \$109,000, 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 200.326 and 34 CFR sections 75.601 through 75.615. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

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

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

#### **III. Construction Projects with an Anticipated Cost of Under \$250,000**

- A. Methods of Bidding/Soliciting Quotations or Estimates

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

1. Construction with an Anticipated Cost of up to \$10,000 (Micro-Purchases)

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



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

2. Construction with an Anticipated Cost of between \$10,000 and \$250,000 (Simplified Acquisition Procedures)

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

**B. Construction Projects with an estimated cost of between \$109,000 and \$249,999 will be made pursuant to the District's Policy on Bid Letting and Contracts.**

Pursuant to Nebraska law, construction projects which have an anticipated aggregate cost of \$109,000 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 \$109,000 and \$250,000.

**IV. Construction Projects with an Anticipated Cost Over \$250,000**

**A. Sealed Bids: All constructions projects subject to this policy with an anticipated cost of \$250,000 or more will be publicly solicited using the sealed bid method**

1. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised;
2. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
3. Sealed bids will be publicly opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.
4. The contract will be awarded to the lowest responsive and responsible bidder.
  - a. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest.
  - b. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.
  - c. Any or all bids may be rejected if there is a sound documented reason.
5. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.
6. The board will generally complete its review of bids and select a vendor within 30 days of bid submission.

**B. Advertising for Bids.**

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

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

**C. Bid Documents**

1. The bid documents shall identify the day upon which the bids shall be returned, received, or opened and shall identify the hour at which the bids will close or be received or opened.
  2. The bid documents shall also provide that such bids shall be opened simultaneously in the presence of the bidders or their representatives.
  3. Bids received after the date and time specified in the bid documents shall be returned to the bidder unopened.
  4. If bids are being opened on more than one contract, the board, in its discretion, may award each contract as the bids are opened.
  5. Sealed bids will be opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.
  6. Bids will be reviewed by the Superintendent and/or designee and submitted to the board for approval.
  7. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.
  8. The board will generally complete its review of bids and select a vendor within 30 days of bid submission.
- D. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.

**V. Other Contract Matters.**

**A. Required Terms**

The non-Federal entity's contracts must contain the applicable provisions required by section 200.322 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards. This includes a "Buy American" provision that provides that as appropriate and to the extent consistent with law, the District and contractor should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of the Buy American provision must be included in all subawards including all contracts and purchase orders for work or products under this award.

**B. Contracting with Certain Vendors**

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

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

### **C. Full and Open Competition**

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

### **D. Debarment and Suspension**

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

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

The District will verify debarment or suspension by 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.

### **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. § 200.333.
- 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 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 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.**

### **C. Allowability of Costs**

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

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

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

### **D. 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 Regulations (EDGAR).

### **E. 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.

#### **F. 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.

#### **G. 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.

#### **H. 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).

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 200.326 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.

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.
  - c.

**D. Privacy**

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

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

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

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



## **3004.1**

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

#### I. Applicability of Policy

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

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

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

#### II. Procurement System

The District maintains the following purchasing procedures.

##### A. Responsibility for Purchasing

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

##### B. Methods of Purchasing

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

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

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

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

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

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

3. Purchases Over \$250,000

a. Sealed Bids (Formal Advertising)

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement.

b. Contract/Price Analysis

The District performs a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.

4. Noncompetitive Proposals (Sole Sourcing)

a. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- I. The procurement transaction can only be fulfilled by a single source;
- II. The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation;
- III. 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
- IV. After solicitation of a number of sources, competition is determined inadequate.

b.

Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.

c. A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

5. **Competitive Proposals.**

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

- I. 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;
- II. Proposals must be solicited from an adequate number of qualified sources; and
- III. 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 ters 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.
  - 4.
- 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 \$5,000, 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.

#### 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.

### 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.

#### E. Budget Control

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

#### F. Payment Methods

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

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

#### G. Allowability of Costs

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

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

Superintendent or his/her designee must consider these factors when making an allowability determination.

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

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

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

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

#### I. Cost Sharing or Matching

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

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

#### J. Documentation of Personnel Expenses

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



## VI. Written Compensation Policies

### A. Time and Effort Standards

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

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

### B. Time and Effort Procedures

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

### C. Fringe Benefits

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

### D. Leave

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

### E. Unexpected or Extraordinary Circumstances

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

### F. Documentation for Personnel Expenses

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

## VII. Other Contract Matters.

### A. Required Terms

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

### B. Contracting with Certain Vendors

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

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

The District may deviate from this general requirement only if:

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

### C. Record Keeping

#### 1. Record Retention

- a. The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.
- b. The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for

indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

- c. Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.
2. Maintenance of Procurement Records
- a. The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
  - b. Retention of procurement records shall be in accordance with applicable law and Board policy.

#### D. Privacy

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

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

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

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

**3005**

**School Activities Fund**

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

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

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

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

Adopted on: 04/10/2017

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

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



**3008**

**Gifts, Grants and Bequests**

The school district encourages those who wish to make gifts, grants, bequests or devises of property, real or personal, to the school district to make such donations through the district's foundation. The superintendent or his or her designee is authorized to accept on behalf of the school district gifts of personal property that are consistent with the district's mission and objectives and which the superintendent reasonably believes has a fair market value of ~~\$5,000~~ \$10,000 or less.

**In its sole discretion, the board of education may accept all other donations when they are consistent with the district's mission and objectives. Upon acceptance, donations shall become the sole property of the district. The donation will be under the complete control of the board or school district which will not have any obligation to replace it if it is destroyed or becomes obsolete.**

Adopted on: 4/10/17

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