

Homer Community School District
Committed to excellence, inspiring greatness, exceeding expectations
Board of Education
Wednesday, January 14, 2026
7:00 PM

Agenda

{{Name: Agenda Item Name}}

I. Opening the Meeting

A. Call Meeting to Order and Notification of Open Meeting Law

- i. Posted in the room
- ii. Publication of Meeting was provided according to 84-1411

B. District Mission Statement:

II. Organizational Meeting of the Board of Education

A. Election of 2026 Board Officers

- i. Board President
- ii. Vice President
- iii. Secretary
- iv. Treasurer
- v. Recording Secretary

B. Board of Education Committee Assignments

III. Board Member Roll Call

IV. Board Member Conflict of Interest Statement

V. Board Member Code of Ethics

VI. Excuse Absent Board Members

VII. Approval of the Agenda and changes to the Agenda

VIII. Consent Agenda

- A. Approval of Minutes from the December regular meeting
- B. Approve claims and accounts

IX. Public Comment

X. Information Items: Reports

- A. Administrator reports
- B. Superintendent report

XI. Discussion Items

- A. NASB Online Policy Update-1st reading 718.00 and 802.07.
- B. Legislative Update

XII. Action Items

- A. Consider, discuss, and take action to approve the 2026-27 school calendar
- B. Consider, discuss, and take action to designate Perry, Guthery, Haase, and Gessford as the legal firm representing the Homer Community School District.
- C. Consider, discuss, and take action to designate First Community Bank as the primary financial institution for the Homer Community School District.
- D. Consider, discuss, and take action to appoint Troy Launsby as the bus mechanic for bus inspections.
- E. Consider, discuss, and take action to appoint Joseph Lefdal the authorized representative for state and federal programs.
- F. Consider, discuss, and take action to appoint Dan Schmitt and Abbie Uhl as the Title IX Compliance Coordinators and non-discrimination coordinators.
- G. Consider, discuss, and take action to designate the Dakota County Star as the newspaper of record for Homer Community School District.

XIII. Next Meeting

XIV. Adjournment

NOTICES:

COPY OF OPEN MEETINGS ACT: The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public.

CHANGES TO ORDER OF AGENDA: The Board will generally follow the sequence of the published agenda but may change the order of items when appropriate and may elect to take action on any of the items listed.

PROCEDURES FOR PUBLIC COMMENT:

Getting Started: When you have been recognized, please stand and state your name.

Time Limit: You may speak only one time and must limit your comments to 5 minutes or less. The total time allotted for Public Comment is 30 minutes. **At the Board's discretion, individual and total comment time may be extended.**

Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require that such concerns initially be directed to the administration for consideration. Board members will generally not respond to any questions you ask or comments you may make about individual staff members or students. You are cautioned that slanderous comments are not protected just because they are made at a Board meeting.

General Rules: Please remember that this is a public meeting for the conduct of the business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated. **RECORDING OF MEETINGS:** The recording of open sessions of Board of Education meetings by the public is permissible according to section 84-1412 (Meetings of public body; rights of public; public body; powers and duties) of Nebraska law. Any public body may make and enforce reasonable rules and regulations regarding the recording of meetings. In accordance with section 84-1410, the recording of closed sessions is not permissible. Board Policy 204.12 and Administrative Regulation 204.12R describe how members of the public may participate in Board of Education meetings and use recording devices. The recording of any part of Board of Education meetings is permissible, except for closed sessions. No recording, other than note taking, shall be done without informing the president in advance. The president has the right to control the placement of the recording device so the device does not obstruct the view of board members or other members of the public attending the meeting and does not otherwise interfere with the meeting.

CLOSED SESSION: The Board may go into closed session for the protection of public interest or prevention of needless harm to an individual.

American Civics- Johnson, Nelsen, Hall

Budget and Finance-Harris, Tighe, Hall

Building and Grounds-Kirkholm, Johnson, Tighe

Negotiations-Hall, Kirkholm, Tighe

Transportation-Harris, Kirkholm, Nelsen

MINUTES OF REGULAR MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Wednesday, December 10, 2025

A meeting of the Board of Education of Homer Community School was convened in open and public session on Wednesday, December 10, 2025 at 7:00 PM in the Library at Homer Community School, Homer, Nebraska. The following board members were present or absent:

Byron Hall: Absent, Ryan Harris: Present, Samantha Johnson: Absent, Tyler Kirkholm: Present, Dr. Kristina Nelsen: Present, Paul Tighe: Present. Samantha Johnson: Present. Member Johnson arrived at 7:04p.m.

Administration present: Superintendent Dr. Joseph Lefdal, Principal Abbie Uhl, Principal Jake Brand, and Board Secretary Amy Brand

Visitors present: Several

Notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and a current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

I. Opening the Meeting

I.A. Call Meeting to Order and Notification of Open Meeting Law

I.A.i. Posted in the room

I.A.ii. Publication of Meeting was provided according to 84-1411

I.B. District Mission Statement:

II. Board Member Roll Call

Motion was made by Dr. Kristina Nelsen and seconded by Ryan Harris to excuse absent board members Hall and Johnson. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Absent, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

III. Excuse Absent Board Members

IV. Approval of the Agenda and changes to the Agenda

Motion was made by Ryan Harris and seconded by Dr. Kristina Nelsen to approve the agenda as presented. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Absent, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

V.Consent Agenda

Motion was made by Tyler Kirkholm and seconded by Dr. Kristina Nelsen to approve all items presented on the Consent Agenda. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

V.A.Approval of Minutes from the November regular meeting

V.B.Approve claims and accounts

The monthly financial report was reviewed, including updates on fund balances, upcoming payments, and anticipated curriculum purchases. Tax collections are currently lower than the prior year, and no state aid is received in November. Routine bills were also presented for approval, including legal fees, ESU services, and necessary maintenance expenses.

VI.Public Comment

There was none.

VII.Information Items: Reports

VII.A.Administrator reports

The district shared updates on ongoing student and staff activities, including community engagement efforts, seasonal events, and winter benchmark assessments across grade levels. Assessment data is being used to guide instructional decision-making, adjust pacing, support targeted interventions, and communicate progress with students and families. Upcoming holiday concerts, mentoring activities, and reading initiatives were noted, along with continued work on essential standards and curriculum review in both elementary and secondary classrooms. Elementary programming remains focused on character education, early childhood registration planning, and targeted intervention time. At the secondary level, staff are supporting students as the semester concludes, maintaining communication with families, and hosting various academic and extracurricular events, all while continuing to strengthen school culture and student outcomes. Overall, both buildings report positive engagement, ongoing reflection, and a continued focus on improvement across instructional and extracurricular areas.

VII.B.Superintendent report

The district received an enrollment update noting six new students and no withdrawals, with current enrollment at 454 and an average daily attendance of 94%. Information was shared regarding upcoming board election filing dates, with incumbent filings due February 15 and non-incumbent filings due March 1; the seats held by Paul, Kristina, and Ryan are up for election. A brief update on negotiations was also provided, noting that discussions continue to progress in a routine and collaborative manner.

VII.B.i.Upcoming Election Filing Dates

VII.B.ii.Negotiations Update

VIII.Discussion Items

VIII.A.2026-27 School Calendar

The board reviewed the draft calendar for the upcoming school year, noting a few minor

adjustments from the current year.

VIII.B. Annual Report

Dr. Lefdal noted that the annual report will be reviewed during the AQuESTT update and will be posted on the district website.

VIII.C. AQuESTT Update

Homer Community Schools received an overall Good rating in this year's AQuESTT classification. Building-level ratings include Good for the Elementary School, Great for the Middle School, and Good for the High School. Strengths noted across the district include continued improvement in chronic absenteeism, positive graduation outcomes, and strong behavioral data. The report also identifies areas for continued attention, including rising non-proficiency rates in ELA and Math, academic growth below state averages, subgroup performance leading to TSI/ATSI designations, and the need for ongoing curriculum and assessment alignment. The district is actively addressing these priorities through professional development, instructional coaching, attendance initiatives, targeted support plans, and continued curriculum review.

VIII.D. 6th grade programming

Surveys were distributed to 6th-grade students, parents, and middle school staff. The data collected was positive overall, with a few areas identified for continued improvement. Dr. Lefdal and Mr. Brand will continue to refine the 6-8 model as it evolves.

IX. Action Items

IX.A. Consider, discuss, and take first and final action to update and adopt the attached board policies.

Dr. Lefdal reported that the online policy updates have been completed and provided an overview of the process, the revisions made, and the features of the new online system now in place.

Motion was made by Tyler Kirkholm and seconded by Samantha Johnson to update and adopt the attached board policies. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

IX.B. Consider, discuss, and take action to transfer \$3000 to depreciation from General Fund for our vehicle trade.

A brief discussion was held regarding the trade-in of the Traverse and the transfer of funds from the General Fund to the Depreciation Fund.

Motion was made by Samantha Johnson and seconded by Dr. Kristina Nelsen to transfer \$3000 to depreciation from General Fund for our vehicle trade. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

IX.C. Consider, discuss, and take action to approve the 2023-24 Financial Audit.

There were no findings of fraud or suspected fraud, no known instances of non-compliance, and no violations of budget ordinances, laws, or regulations related to adoption, approval, or amendments. Funds were properly classified, and interfund activity was appropriately recorded and reported. Attendance procedures, including census collection and student

management system practices, were found to be in compliance. Overall, the district received a positive report. **Audit Findings:** Segregation of duties, Financial statement preparation and review, and Need to establish an employee benefit fund

Motion was made by Dr. Kristina Nelsen and seconded by Ryan Harris to approve the 2023-24 Financial Audit. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr.

Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

X. Next Meeting

The January meeting will be held on Wednesday, January 14th, 2026 at 7:00 p.m.

XI. Adjournment

Motion was made by Samantha Johnson and seconded by Tyler Kirkholm to adjourn the meeting at 8:22p.m. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr.

Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

Dated this Wednesday, December 10, 2025.

ATTEST:
Dr. Kristina Nelsen
Secretary

Dakota County School District #31R
a/k/a Homer Community School
BY: Paul Tighe, President

General Fund Account Balances – January 2026

Receipts:

(Received since last board meeting)

First Community Bank – Interest	21.99
Dakota & Thurston County Treasurer – Taxes from last month	22,137.77
ESU #1 – Perkins Grant	9,021.70
State of NE – State Aid	437,928.00
State of NE – SPED	81,906.00

Balance in General Fund Checking (1/1/2026)	325,449.73
Balance in General Fund Petty Cash (1/1/2026)	679.50
General Fund Balance	326,129.23

General Fund Checking Balance as of January 1, 2026	325,449.73
Paydown LOC	- 450,000.00
January Accounts Payable Expenses	- 39,296.39
January Payroll Expense (Inc payroll deductions)	- 511,207.33
January To Be Deposited	+ 833,703.86
Estimated Balance End of January	158,649.87

.....

Hot Lunch Program Balance December, 2025

Hot Lunch Balance as of December 1, 2025	\$ 4,732.91
Expenses to clear the bank in December	- 36,730.42
December Deposits	+ 21,370.13
December GF Reimbursement	+ 14,978.18
Balance End of December	\$ 4,350.80
 January Lunch Payroll	 \$ 22,680.21

.....

Activity Account Balance – December, 2025

Beginning bank balance as of December, 2025	\$ 83,324.80
December expenditures	- 46,255.46
December deposits	+ 40,964.14
Balance End of December	\$ 78,033.48

Building Fund: (Used for Improvements)	
Balance in Building Fund Passbook (12-1-25)	\$ 18,989.82
Interest	7.82
Dakota and Thurston County Treasurer	341.27
	December Ending Balance
	\$ 19,338.91
QCPUF Fund	
Balance in QCPUF (12-1-25)	\$ 178,470.79
Interest	208.41
Dakota and Thurston County Treasurer	118.49
Less check to First Community Bank	106,345.82
	December Ending Balance
	\$ 72,451.87
Depreciation Fund: (Used for Replacement)	
Balance in Depreciation Fund Balance (12-1-25)	\$ 286,714.72
Less Check to Hillyard (auto-scrubber payment)	643.05
Transfer from GF for Traverse sale	3,000.00
Interest	652.28
	December Ending Balance
	\$ 289,723.95



Total Collections

	2022-2023	2023-2024	2024-2025	2025-2026
September	800,659	698,595	725,802	621,845
October	316,779	466,618	652,282	581,143
November	519,791	221,093	698,727	377,554
December	275,982	346,820	703,572	551,411
January	1,130,286	1,324,358	869,749	
February	588,149	524,431	854,291	
March	332,046	485,652	532,020	
April	574,028	513,032	492,355	
May	855,633	996,973	1,400,457	
June	429,134	489,487	554,793	
July	48,640	84,226	69,485	
August	417,695	93,457	119,103	
TOTALS	6,288,821	6,244,744	7,672,635	2,131,953

Tax Collections

	2022-2023	% of Total	2023-2024	% of Total	2024-2025	% of Total	2025-2026	% of Total
September	600,231	74.97%	504,135	72.16%	505,420	69.64%	401,069	64.50%
October	116,402	36.75%	108,401	23.23%	143,002	21.92%	156,284	26.89%
November	35,932	6.91%	29,497	13.34%	29,152	4.17%	41,306	10.94%
December	25,912	9.39%	25,976	7.49%	39,247	5.58%	22,138	4.01%
January	889,616	78.71%	991,893	74.90%	516,753	59.41%		#DIV/0!
February	214,253	36.43%	228,350	43.54%	655,772	76.76%		#DIV/0!
March	59,157	17.82%	70,956	14.61%	36,784	6.91%		#DIV/0!
April	347,686	60.57%	232,260	45.27%	191,916	38.98%		#DIV/0!
May	591,358	69.11%	706,690	70.88%	1,194,987	85.33%		#DIV/0!
June	135,466	31.57%	173,628	35.47%	146,425	26.39%		#DIV/0!
July	40,059	82.36%	28,798	34.19%	36,411	52.40%		#DIV/0!
August	49,150	11.77%	33,418	35.76%	44,348	37.23%		#DIV/0!
TOTALS	3,105,221	49.38%	3,134,003	50.19%	3,540,218	46.14%	620,797	29.12%

State Aid

	2022-2023	% of Total	2023-2024	% of Total	2024-2025	% of Total	2025-2026	% of Total
September	199,203	24.88%	191,609	27.43%	201,069	27.70%	218,964	35.21%
October	195,724	61.79%	185,008	39.65%	200,874	30.80%	218,964	37.68%
November	195,724	37.65%	185,008	83.68%	0	0.00%	0	0.00%
December	195,724	70.92%	185,008	53.34%	401,748	57.10%	437,928	79.42%
January	195,724	17.32%	185,008	13.97%	200,874	23.10%		#DIV/0!
February	195,724	33.28%	185,008	35.28%	0	0.00%		#DIV/0!
March	195,724	58.94%	185,008	38.09%	401,748	75.51%		#DIV/0!
April	195,724	34.10%	185,008	36.06%	200,874	40.80%		#DIV/0!
May	195,724	22.87%	185,008	18.56%	200,874	14.34%		#DIV/0!
June	195,719	45.61%	185,004	37.80%	200,873	36.21%		#DIV/0!
July								
August								
TOTALS	1,960,714	31.18%	1,856,677	29.73%	2,008,934	26.18%	875,856	41.08%

Homer Community Schools

	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	
1100	REGULAR INSTRUCTIONAL PROGRAMS	3,721,460.00	273,048.43	1,350,734.60	36.43
1125	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AG	60,284.00	297.51	1,750.85	2.90
1150	LIMITED ENGLISH PROF PROGRAMS	22,380.00	1,320.90	6,604.50	29.51
1160	PROVERTY PROGRAMS	523,200.00	52,137.10	267,222.82	51.07
1190	EARLY CHILDHOOD ED PROGRAMS	14,010.00	0.00	1,230.15	8.78
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	500,000.00	56,244.99	316,256.66	63.25
1300	SUMMER SCHOOL	25,000.00	0.00	0.00	0.00
2120	GUIDANCE SERVICES	178,000.00	20,081.67	100,740.61	56.60
2130	HEALTH SERVICES	76,000.00	3,387.03	22,055.28	29.02
2141	PSYCHOLOGICAL SERVICES SPED SCHOOL AGE	80,000.00	0.00	29,250.00	36.56
2151	SPEECH & AUDIOLOGY SERV SPED SCHOOL AGE	110,000.00	0.00	26,087.50	23.72
2161	OT SERVICES SPED SCHOOL AGE	8,000.00	0.00	1,413.62	17.67
2171	PT SERVICES SPED SCHOOL AGE	0.00	0.00	1,377.50	0.00
2181	VISION SERVICES SPED SCHOOL AGE	0.00	0.00	26.00	0.00
2213	INST STAFF TRAINING	0.00	0.00	8,075.95	0.00
2220	LIBRARY/MEDIA SERVICES	175,000.00	11,897.91	62,821.16	35.90
2290	Retirement incentive	0.00	0.00	18,567.45	0.00
2320	EXECUTIVE ADMINISTRATION	290,000.00	23,587.18	104,478.18	36.03
2410	OFFICE OF PRINCIPAL	410,000.00	32,616.75	167,414.96	40.83
2510	GENERAL ADMIN-BUSINESS SERVICE	200,000.00	21,374.41	79,233.19	39.70
2520	PURCH, WARE, AND DIST SERVICES	0.00	0.00	330.00	0.00
2530	PRINT, PUB, DUP SERVICES	0.00	0.00	1,610.70	0.00
2610	SUPPORT SERVICES OPERATION OF BUILDING	513,000.00	30,144.49	171,899.20	34.61
2650	VEHICLE OPP, ACQUISITION AND MAINTENANCE	25,000.00	0.00	0.00	0.00
2660	SECURITY	2,000.00	0.00	0.00	0.00
2710	VEHICLE OPP & PURCH REG ED	389,601.00	19,981.77	123,729.73	31.76
2712	VEHICLE OPP & PURCH SCHOOL AGE SPED	0.00	1,529.50	6,606.40	0.00
3535	HIGH ABILITY LEARNERS	14,000.00	0.00	353.03	2.52
5000	DEBT SERVICES	0.00	0.00	114,000.00	0.00
6200	TITLE I, PART A ESSA IMP BASIC BY LOCAL	199,000.00	11,136.76	53,171.60	26.72
6210	TITLE I PART A ACCT ESSA IMPROV BASIC	6,000.00	0.00	0.00	0.00
6408	6408	103,000.00	0.00	20,173.50	19.59
6700	FED VOC & APP TECH ED (CARL PERKINS)	10,000.00	0.00	9,021.70	90.22
6990	OTHER FED CATEGORICAL RECEIPTS	0.00	0.00	7,771.71	0.00
6992	REAP	45,000.00	0.00	0.00	0.00
6997	6997	5,000.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	165,065.00	0.00	65,676.33	39.79
9000	NON-PROGRAM EXPENDITURES	0.00	0.00	(1,000.00)	0.00
	Totals	7,870,000.00	558,786.40	3,138,684.88	40.02

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01	GENERAL FUND	
	AP028554	AGParts Worldwide, Inc	01/07/2026	293.70
01 1100 432 001		Technology		164.47
01 1100 432 002		Technology		129.23
Total	AGParts Worldwide, Inc			293.70
FY26-0015	779363	Ahern Fire Protection	01/07/2026	1,474.00
01 2610 610 001		Sprinkler defidency		825.44
01 2610 610 002		Sprinkler defidency		648.56
Total	Ahern Fire Protection			1,474.00
	1144323-0001	Appeara	01/09/2026	183.81
01 2610 610 001		Mop Supplies		102.93
01 2610 610 002		Mop Supplies		80.88
Total	Appeara			183.81
	12312025	Arianna Rave	01/07/2026	71.26
01 2710 519 002		Mileage To Parents		71.26
Total	Arianna Rave			71.26
	01112026-0001	AT&T	12/25/2025	125.51
01 2510 382 001		Long Distance		70.29
01 2510 382 002		Long Distance		55.22
Total	AT&T			125.51
	12312025	Bird, Darrian	01/07/2026	574.56
01 2710 519 001		Mileage To Parents		574.56
Total	Bird, Darrian			574.56
	15753843	Bomgaars	01/07/2026	5.39
01 2610 610 001		Custodial/Maint.Supplies		5.39
Total	Bomgaars			5.39
	12312025	Cassie Kubik	01/07/2026	1,529.50
01 2712 890 002		Misc Trans Expense		1,529.50
Total	Cassie Kubik			1,529.50
	01052026-0001	Century Link	12/24/2025	325.76
01 2510 382 001		Dist Educ & Telecommunications		182.43
01 2510 382 002		Dist Educ & Telecommunications		143.33
Total	Century Link			325.76
	21204	Climate Systems Inc	01/07/2026	941.25
01 2610 890 001		Other Expense		527.10
01 2610 890 002		Other Expense		414.15
Total	Climate Systems Inc			941.25
	6129717,6129885,	Cornhusker International Trucks, Inc.	01/07/2026	1,220.74
01 2710 490 001 0002		Bus tires and parts		1,220.74
Total	Cornhusker International Trucks, Inc.			1,220.74
	01152026-0001	Crystal Oil	01/07/2026	2,678.55
01 2710 626 001 0002		Bus Fuel		2,678.55

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	Crystal Oil			2,678.55
	00677	Dakota County Star	01/07/2026	147.29
01 2510 540 001		Publish legals		82.48
01 2510 540 002		Publish legals		64.81
Total	Dakota County Star			147.29
	9261349,72-0001	Eakes Office Solutions	01/05/2026	1,181.54
01 2510 610 001		Coper Service		661.66
01 2510 610 002		Coper Service		519.88
FY26-0129	9266098-0	Eakes Office Solutions	01/08/2026	572.32
01 2610 610 001		Water Softener Salt, Crystal, 50# - 49 B		320.50
01 2610 610 002		Water Softener Salt, Crystal, 50# - 49 B		251.82
Total	Eakes Office Solutions			1,753.86
FY26-0125	S011559944.001, 002	Echo Group, Inc.	01/07/2026	391.82
01 2610 610 001		2 lamp Ballast		219.42
01 2610 610 002		2 lamp ballast		172.40
Total	Echo Group, Inc.			391.82
	81040	Electronic Contracting Company	01/07/2026	614.25
01 2610 610 001		Custodial/Maint.Supplies		343.98
01 2610 610 002		Custodial/Maint. Supplies		270.27
Total	Electronic Contracting Company			614.25
	01072026	First National Bank Omaha	12/16/2025	1,233.09
01 1100 432 001		Technology		447.84
01 1100 432 002		Technology		351.88
01 2710 490 001 0002		Bus tires and parts		143.88
01 2320 580 001		Travel Expense & Mileage		106.52
01 2320 580 002		Travel Expense & Mileage		83.70
01 1200 580 001		Sped Travel Exp & Mileage		99.27
FY26-0111	026111***	First National Bank Omaha	12/16/2025	116.58
01 1100 432 001		License for 1 year of CyberLink PowerDir		58.29
01 1100 432 001		License for 1 year of CyberLink PowerDir		58.29
FY26-0099	260099	First National Bank Omaha	12/16/2025	26.86
01 1100 610 001		120 Yards 1/4 inch ribbon - green		13.98
01 1100 610 001		50 pcs 1/2 inch wooden dowels		6.99
01 1100 610 001		50 pcs 6mm Round Rubber Caps		5.89
FY26-0086	26086	First National Bank Omaha	12/16/2025	290.61
01 1100 610 001		Govee Outdoor Triad Flood Light (2/pk)		170.62
01 1100 610 001		Govee Outdoor String Lights 2		119.99
FY26-0098	26098	First National Bank Omaha	12/16/2025	33.98
01 2610 610 001		cart wheels		22.10
01 2610 610 002		cart wheels		11.88
FY26-0108	26108	First National Bank Omaha	12/16/2025	61.27
01 1200 610 001		samstar 2 Pack Hanging File Organizer, M		36.51
01 1200 610 001		SUNEE Plastic Mesh Zipper Pouch 7.8x10.8		13.85
01 1200 610 001		SUNEE Plastic Mesh Zipper Pouch 6.8x9.2		10.91
Total	First National Bank Omaha			1,762.39
	12312025	Fran Sharpback	01/07/2026	78.26

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2710 519 001		Mileage To Parents		78.26
Total	Fran Sharpback			78.26
FY26-0128	GG153138-R1	Generation Genius, Inc.	01/07/2026	1,395.00
01 1100 610 002		Generation Genius - Science Only - Schoo		1,395.00
Total	Generation Genius, Inc.			1,395.00
	4512957T13-0001	Gill Hauling	01/09/2026	902.50
01 2610 340 001		trash removal		505.40
01 2610 340 002		trash removal		397.10
Total	Gill Hauling			902.50
	1913699034360	Interstate Battery Center #9136	01/12/2026	250.25
01 2610 610 001		Batteries - fire alarm and door locks		140.14
01 2610 610 002		Batteries - fire alarm and door locks		110.11
Total	Interstate Battery Center #9136			250.25
	12312025-0001	J & J Pronto	01/07/2026	785.61
01 2710 626 001 0005		Pickup		127.52
01 2710 626 001 0003		Big Van		89.57
01 2710 626 002 0002		2023 Van		221.16
01 2710 626 001 0006		White Van		52.35
01 2710 626 001 0004		Grey Van Gas		87.81
01 2710 626 002 0008		Transit		144.52
01 2710 626 002 0009		2009 SPED Van Gas		62.68
Total	J & J Pronto			785.61
	01012026	Joseph Lefdal	01/08/2026	300.00
01 2320 890 001		Phone Stipend		168.00
01 2320 890 002		Phone Stipend		132.00
Total	Joseph Lefdal			300.00
	760879	Library Store	01/07/2026	128.91
01 2220 610 001		Supplies		72.19
01 2220 610 002		Supplies		56.72
Total	Library Store			128.91
	32551444-0001	Matheson Tri-Gas, Inc.	01/09/2026	58.78
01 1100 610 001 0001		Shop Supplies		58.78
Total	Matheson Tri-Gas, Inc.			58.78
	78055, 79465	Menards	01/07/2026	286.85
01 2610 610 001		Custodial/Maint.Supplies		160.64
01 2610 610 002		Custodial/Maint. Supplies		126.21
Total	Menards			286.85
	10975160	Mid-bell Music, Inc	01/07/2026	400.14
01 1100 610 001		Teaching Supplies		400.14
Total	Mid-bell Music, Inc			400.14
FY26-0131	530034,526622	Midwest Alarm Company	01/07/2026	1,144.38
01 2610 610 001		gym door repairs		444.36

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2610 610 002		gym door repairs		349.14
01 2610 610 001		Inspection		196.49
01 2610 610 002		Inspection		154.39
Total	Midwest Alarm Company			1,144.38
	12312025	Misty Houghton	01/07/2026	132.99
01 2710 519 001		Mileage To Parents		132.99
Total	Misty Houghton			132.99
	11302025	Natasha Snow	01/07/2026	419.68
01 2710 519 002		Mileage To Parents		419.68
Total	Natasha Snow			419.68
	01062026-0001	Nebraska Public Power Distric	12/27/2025	3,822.81
01 2610 621 001		Electric		2,140.77
01 2610 621 002		Electric		1,682.04
Total	Nebraska Public Power Distric			3,822.81
	1342	Nebraska Rural Community School Association	01/07/2026	250.00
01 2320 890 001		Registration		140.00
01 2320 890 002		Registration		110.00
Total	Nebraska Rural Community School Association			250.00
	57-15118	Nebraska Safety Center	01/07/2026	270.00
01 2710 890 001		Bus driver training		151.20
01 2710 890 002		Bus driver training		118.80
Total	Nebraska Safety Center			270.00
FY26-0126	3544	Nebraska State Band Association	01/07/2026	87.00
01 1100 610 001		NSBA Conference		48.72
01 1100 610 002		NSBA Conference		38.28
Total	Nebraska State Band Association			87.00
	11302025	Parker, Amelia	01/07/2026	691.11
01 2710 519 002		Aug-Nov Mileage		691.11
Total	Parker, Amelia			691.11
	6939	Perry Guthery Haase & Gessfor	01/07/2026	720.00
01 2320 340 001		Legal Fees		403.20
01 2320 340 002		Legal Fees		316.80
Total	Perry Guthery Haase & Gessfor			720.00
	6939	Porter & Company, P.C.	01/07/2026	11,250.00
01 2510 315 001		Auditing Service		6,300.00
01 2510 315 002		Auditing Service		4,950.00
Total	Porter & Company, P.C.			11,250.00
	12312025	Rhianna Walker	01/12/2026	225.57
01 2710 519 001		Aug-Dec Mileage		225.57
Total	Rhianna Walker			225.57
	S-4157	Sparq Data Solutions	01/07/2026	4,500.00
01 2320 890 001		yearly subscription		2,520.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2320 890 002		yearly subscription		1,980.00
Total Sparq Data Solutions				4,500.00
	19806	Stateline Electric	01/07/2026	357.50
01 2610 610 001		Custodial/Maint.Supplies		200.20
01 2610 610 002		Custodial/Maint. Supplies		157.30
Total Stateline Electric				357.50
FY26-0113	SO-0203279	Sterling Computers	01/07/2026	1,009.50
01 1100 432 001		Systemboard		499.75
01 1100 432 002		Systemboard		499.75
01 1100 432 002		Shipping		10.00
Total Sterling Computers				1,009.50
	12302025	Troy's Auto World	01/07/2026	469.50
01 2710 490 001 0002		Bus tires and parts		469.50
Total Troy's Auto World				469.50
FY26-0119	201644168	Uline	01/07/2026	137.95
01 2610 610 001		Traffic Cones (6 pack) H-3417		77.25
01 2610 610 002		Traffic Cones (6 pack)		60.70
Total Uline				137.95
	285484	Unity Point Clinic	01/07/2026	99.00
01 2710 340 001		Drug screening/drivers		55.44
01 2710 340 002		Drug screening/drivers		43.56
Total Unity Point Clinic				99.00
	0152026-0001	Village Of Homer	12/25/2025	572.28
01 2610 410 001		Water & Sewer		320.48
01 2610 410 002		Water & Sewer		251.80
Total Village Of Homer				572.28
	218647	Wheelchair Dynamics, Inc	01/07/2026	937.50
01 2710 490 002 0009		labor/sped van		937.50
Total Wheelchair Dynamics, Inc				937.50
	1778056.1781363	Wilmes Hardware Hank	01/07/2026	67.83
01 2610 610 001		Custodial/Maint.Supplies		37.98
01 2610 610 002		Custodial/Maint. Supplies		29.85
Total Wilmes Hardware Hank				67.83
	29-202512--0001	Wireless Links	01/07/2026	60.60
01 2710 490 001 0002		Bus supplies		60.60
Total Wireless Links				60.60
	477796-0001	WoodRiver Energy, LLC	12/25/2025	1,879.57
01 2610 621 001		Utility Energy Service		1,052.56
01 2610 621 002		Utility Energy Service		827.01
Total WoodRiver Energy, LLC				1,879.57
Fund Number 01				47,784.71

Board Report - Detail

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
Checking Account ID	1			<hr/> 47,784.71

HOMER SCHOOL ENROLLMENT 2025-26

December 19, 2025

Grade	Total	Boys	Girls	Teachers	Option Enrollment	
Preschool 4 year	25	11	14	All		
PK-4	13			Heaton	-	
PK-4	12			Murphy	-	
Kindergarten	29	12	17	All	14	
K – 1	15			Scott		
K – 2	14			Olson		
1 st Grade	26	17	9	All	11	
1 st – 1	13			Boelter		
1 st - 2	13			Dorcey		
2 nd Grade	36	18	18	All	15	
2 nd – 1	19			Ford		
2 nd – 2	17			Morgan		
3 rd Grade	26	15	11	All	11	
3 rd – 1	13			Wright		
3 rd – 2	13			Hermelbracht		
4 th Grade	27	11	16	All	7	
4 th – 1	14			Jump		
4 th – 2	13			Sanchez		
5 th Grade	32	15	17	All	10	
5 th - 1	16			Olson		
5 th - 2	16			Bennier		
Total K – 5	176		Total PreK - 5	201	Total Elem. Option	68
Comparison to 2015/2016 (PK-6) - 219 Students (71 Opt.) Comparison to 2016/2017 (PK-6) - 215 Students (73 Opt.) Comparison to 2017/2018 (PK-6) - 206 Students (69 Opt.) Comparison to 2018/2019 (PK-6) - 225 Students (90 Opt.) Comparison to 2019/2020 (PK-6) - 217 Students (83 Opt.) Comparison to 2020/2021 (PK-6) - 243 Students (78 Opt.) Comparison to 2021/2022 (PK-6) - 245 Students (70 Opt.) Comparison to 2022/2023 (PK-6) - 238 Students (68 Opt.) Comparison to 2023/2024 (PK-5) – 212 Students (66 Opt.) Comparison to 2023/2024 (PK-5) – 201 Students (67 Opt.)						
6 th Grade	38	19	19		14	
7 th Grade	32	10	22		16	
8 th Grade	41	15	26		14	
9 th Grade	27	10	17		12	
10 th Grade	42	19	23		16	
11 th Grade	31	15	16		15	
12 th Grade	38	15	23		14	
13-16 Year	0	0	0		0	
Total 6 – 12	249				Total JH/HS Option	101
Year 13	0					
Comparison to 2015/2016 (7-12) – 180 Students (61 Opt.) Comparison to 2016/2017 (7-12) – 175 Students (63 Opt.) Comparison to 2017/2018 (7-12) - 171 Students (56 Opt.) Comparison to 2018/2019 (7-12) - 163 Students (58 Opt.) Comparison to 2019/2020 (7-12) - 171 Students (65 Opt.) Comparison to 2020/2021 (7-12) - 190 Students (74 Opt.) Comparison to 2021/2022 (7-12) - 181 Students (75 Opt.) Comparison to 2022/2023 (7-12) - 192 Students (80 Opt.) Comparison to 2023/2024 (6-12)- 224 Students (97 Opt.) Comparison to 2023/2024 (6-12) – 240 Students (107 Opt.)						
Total K – 12	425		Total PreK - 12	450	Option Total	169
Comparison to 2015/2016 (PK-12) - 399 Students (132 Opt.) Comparison to 2016/2017 (PK-12) - 390 Students (136 Opt.) Comparison to 2017/2018 (PK-12) - 377 Students (125 Opt.) Comparison to 2018/2019 (PK-12) - 388 Students (148 Opt.) Comparison to 2019/2020 (PK-12) - 418 Students (148 Opt.) Comparison to 2020/2021 (PK-12) - 433 Students (152 Opt.) Comparison to 2021/2022 (PK-12) - 426 Students (145 Opt.) Comparison to 2022/2023 (PK-12) - 430 Students (148 Opt.) Comparison to 2023/2024 (PK-12) – 436 Students (168 Opt.) Comparison to 2024/2025 (PK-12) - 445 Students (166 Opt.)						

Homer Community School 2025-26 Student Movement

	In	Out
August	1	2
September	4	3
October	1	6
November	6	0
December	0	4
January		
February		
March		
April		
May		
	Totals	
	12	15



Homer Community School 2025-26

Average Daily Attendance

Percentage of Students in Attendance Daily

	%
August	95
September	95
October	95
November	94
December	93
January	
February	
March	
April	
May	



718.00 - FISCAL MANAGEMENT INTERNAL CONTROLS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Compensation for personal services:

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

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

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

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

1. They are provided under established written leave policies;

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

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

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

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

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

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

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

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

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

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

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

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

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

Approved _____ Reviewed _____ Revised _____

802.07 - SCHOOL FOOD PROCUREMENT

The following procurement policy statement shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. This statement is meant to provide guidance to our personnel and vendors on acceptable and / or required procurement practices. Our goal is to fully implement all required and recommended procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and by the State Agency.

Procurement Policy

The purchasing procedure to be followed shall be determined by the anticipated total annual expenditure on items related to the food service program:

- When the annual total for food service program related items is less than \$350,000 per year (per procurement event or in aggregate purchases) this District will follow the informal Small Purchase Procedure.
- When the annual total for food service program related items is greater than \$350,000 per year (per procurement event or in aggregate purchases) this District will follow the Formal Competitive Solicitation Procedures.

Micro-Purchase Procedures

Micro-Purchases may be used for a single purchase under \$15,000 made with a vendor [2 CFR 200.320(a)].

Prices will be reviewed for reasonableness [2 CFR 200.320(a)].

Purchases will be spread equitably among all qualified sources [2 CFR 200.320(a)].

Small Purchase Procedures

For purchases made below the small purchase threshold, a Small Purchase Procedures will be utilized to purchase necessary goods and services. When Small Purchase Procedures are used, this District will take the following steps:

- 1) Contact a minimum of three potential vendors
- 2) Document each vendor's quoted price
- 3) Select the company that provides the lowest, most responsive, and responsible bid
- 4) Inform all bidding companies in writing of the final decision made by the sponsor
- 5) Write contract for meal service between the sponsor and the winning bidder.

Formal Competitive Solicitation Procedures

For purchases made in excess of the small purchase threshold, a Formal Competitive Solicitation will be conducted. When Formal Competitive Solicitation Procedures are used, this District will take the following steps:

- 1) Prepare an IFB or RFP document specifically addressing the items to be procured
 - a. Include detailed specifications
 - b. Ensure price will be most heavily weighted
- 2) Publicly announce and advertise the bid/proposal at least 30 calendar days prior to bid opening
 - a. Announcements will include the date, time and location in which bids will be opened
- 3) Determine the most responsive and responsible bid/proposal by using the selection criteria set forth in the bid/proposal document
 - a. Responsive bidders will be those whose bid/proposal conform to all of the terms, conditions and requirements of the IFB/RFP
- 4) Award the contract
 - a. To the most responsive and responsible bidder based on the criteria set forth in the IFB/RFP
 - b. At least two weeks before program operations begin
 - c. If a protest is received, it must be handled in accordance with 7 CFR 210.21
- 5) Retain all records pertaining to the formal competitive bid process for a period of five years plus the current year

(Note: If the bid threshold established in the sponsor's procurement policy statement is less than \$150,000, the smaller bid threshold will govern.)

This District incorporates the following elements into the Procurement Policy Statement, as required by 2 CFR 200 and 7 CFR parts 210.

- A. Competition: We shall demonstrate our goods and services are procured in an openly competitive manner. Competition will not be unreasonably restricted. [7 CFR 210.21(c)(1)] [2 CFR Part 200.319(a)(1-7)]
- B. Comparability: We recognize for true competition to take place, we must maintain reasonable product specifications to adequately describe the products to be purchased and

the volume of planned purchases based upon pre-planned menu cycles. 2 CFR 200.319(a)(6)

C. Documentation: We shall maintain for the current year and the preceding three years all menus, production records, invitations to bid, bid results, bid tabulations or any other significant materials that will serve to document our policies and procedures. [2 CFR 200.318(i)]

D. Code of Conduct: This program shall be governed by the attached Code of Conduct and it shall apply to all personnel, employees, directors, agents, officers, volunteers or any person(s) acting in any capacity concerning the food service procurement program. [2 CFR 200.318(c)(1)]

E. Procurement Review Process: This procurement plan shall receive an internal program review on an annual basis by a staff person who is not associated with food service procurement process. This review shall be summarized in written form and kept with the other required program documentation.

F. Contract Administration: Purchases shall be checked or verified by designated staff to assure that all goods and services are received and prices verified. All invoices and receipts shall be signed, dated, and maintained in the documentation file. [2 CFR Part 200.318(b)]

G. General Requirements:

- Small, minority and women's businesses enterprises and labor surplus firms are used when possible. [2 CFR 200.321]
- Ensure compliance with Buy American Provision. [7 CFR 210.21(d)]
- A cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. [2 CFR 200.323(a)]
- Documented Procurement Procedures and activities will be maintained. [2 CFR 200.318(a)]

H. Duties of Food Service Supervisor:

1. To work with staff and clients in developing acceptable menus for breakfast and lunch.
2. To compile market orders or requisitions for purchases which accurately reflect the total quantities of required foods to be ordered per (day, week or month).
3. To place and confirm orders with vendors, or make plans to purchase the required items.

4. To keep program menus up to date by testing and using new products and seeking feedback from staff and clients.
5. To send out bid quotation forms to vendors who have expressed an interest in doing business with the sponsor.
6. To make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service and price.
7. To work with vendors on a fair and equal basis.
8. To develop a list of acceptable brands. (multiple Brands per bid item when possible)
9. To conduct an in-house procurement review once per year

School Food Authority Code of Conduct

The District seeks to conduct all procurement procedures in compliance with state and federal regulations and to prohibit conflicts of interest with employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by Federal, State, or local funds if he or she has a real or apparent conflict of interest. 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.

No officer, employee, or agent of the District may solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

Officers, employees, or agents of the District who violate this policy shall be subject to appropriate disciplinary actions.

Legal Reference: 2 CFR 200 Uniform Admin. Reqrmts, Cost Principles,

and Audit Reqrmts for Federal Awards

7 CFR 210 National School Lunch Program

2 CFR 200.317-326 Super Circular

7 CFR 210.21 NSLP Procurement

7 CFR 220.16 Breakfast Program

7 CFR 225 Summer Food Service Program

7 CFR 3016—Uniform Admin. Reqrmts For Grants And
Coop. Agreements To State And Local Govnmnts

Approved _____ Reviewed _____ Revised _____

Homer Community School
2026-2027 Calendar

August						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

17-18 Prof. Dev.

17 Open House

19 First Day of School

September						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

7 Labor Day

October						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

16 End of Q1

21-22 Parent Teacher Conf.

23-26 Fall Break

November						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

25-27 No School-Holiday

December						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

4 Noon Dismissal (B Wrestling)

18 End of S1

21 No School-Prof Dev

22-31 No School- Holiday

January						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

1 No School-Holiday

18 Noon Dismissal (G Wrestling)

February						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

10-11 Parent Teacher Conferences

12 No School-Exchange Day

March						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

12 End of Q3

26-28 Easter Break

April						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

9 Noon Dismissal Track Meet

15 No School, Track Invite, PD

16 Spring Break

May						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

20 Noon Dismissal, End of S2

21 Staff PD

Color Key

- No School-Vacation/Holiday
- No School -Staff Only PD
- No School-Exchange Day
- 2pm Dismissal
- Parent Teacher Conferences
- New Teacher Orientation
- End of Quarter
- Noon Dismissal

June						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Semester 1 = 82 Days
Semester 2 = 94 Days

Total Student Learning Days=176
Total Teacher Contract Days=183

Homer Community School
2026-2027 Calendar

Friday, August 14, 2026	New Teacher Orientation
Saturday, August 15, 2026	
Sunday, August 16, 2026	
Monday, August 17, 2026	No School-Staff Only PD, Open House @ 6
Tuesday, August 18, 2026	No School-Staff only PD
Wednesday, August 19, 2026	Regular School Day
Thursday, August 20, 2026	Regular School Day
Friday, August 21, 2026	2pm Dismissal
Saturday, August 22, 2026	
Sunday, August 23, 2026	
Monday, August 24, 2026	Regular School Day
Tuesday, August 25, 2026	Regular School Day
Wednesday, August 26, 2026	Regular School Day
Thursday, August 27, 2026	Regular School Day
Friday, August 28, 2026	2pm Dismissal
Saturday, August 29, 2026	
Sunday, August 30, 2026	
Monday, August 31, 2026	Regular School Day
Tuesday, September 1, 2026	Regular School Day
Wednesday, September 2, 2026	Regular School Day
Thursday, September 3, 2026	Regular School Day
Friday, September 4, 2026	2pm Dismissal
Saturday, September 5, 2026	
Sunday, September 6, 2026	
Monday, September 7, 2026	No School-Vacation/Holiday
Tuesday, September 8, 2026	Regular School Day
Wednesday, September 9, 2026	Regular School Day
Thursday, September 10, 2026	Regular School Day
Friday, September 11, 2026	2pm Dismissal
Saturday, September 12, 2026	
Sunday, September 13, 2026	
Monday, September 14, 2026	Regular School Day
Tuesday, September 15, 2026	Regular School Day
Wednesday, September 16, 2026	Regular School Day
Thursday, September 17, 2026	Regular School Day
Friday, September 18, 2026	2pm Dismissal
Saturday, September 19, 2026	
Sunday, September 20, 2026	
Monday, September 21, 2026	Regular School Day
Tuesday, September 22, 2026	Regular School Day
Wednesday, September 23, 2026	Regular School Day
Thursday, September 24, 2026	Regular School Day
Friday, September 25, 2026	2pm Dismissal
Saturday, September 26, 2026	
Sunday, September 27, 2026	
Monday, September 28, 2026	Regular School Day

Homer Community School

2026-2027 Calendar

Tuesday, September 29, 2026	Regular School Day
Wednesday, September 30, 2026	Regular School Day
Thursday, October 1, 2026	Regular School Day
Friday, October 2, 2026	2pm Dismissal
Saturday, October 3, 2026	
Sunday, October 4, 2026	
Monday, October 5, 2026	Regular School Day
Tuesday, October 6, 2026	Regular School Day
Wednesday, October 7, 2026	Regular School Day
Thursday, October 8, 2026	Regular School Day
Friday, October 9, 2026	2pm Dismissal
Saturday, October 10, 2026	
Sunday, October 11, 2026	
Monday, October 12, 2026	Regular School Day
Tuesday, October 13, 2026	Regular School Day
Wednesday, October 14, 2026	Regular School Day
Thursday, October 15, 2026	Regular School Day
Friday, October 16, 2026	2pm Dismissal
Saturday, October 17, 2026	
Sunday, October 18, 2026	
Monday, October 19, 2026	Regular School Day
Tuesday, October 20, 2026	Regular School Day
Wednesday, October 21, 2026	2pm Dismissal
Thursday, October 22, 2026	2pm Dismissal
Friday, October 23, 2026	No School-Vacation/Holiday
Saturday, October 24, 2026	
Sunday, October 25, 2026	
Monday, October 26, 2026	No School-Vacation/Holiday
Tuesday, October 27, 2026	Regular School Day
Wednesday, October 28, 2026	Regular School Day
Thursday, October 29, 2026	Regular School Day
Friday, October 30, 2026	2pm Dismissal
Saturday, October 31, 2026	
Sunday, November 1, 2026	
Monday, November 2, 2026	Regular School Day
Tuesday, November 3, 2026	Regular School Day
Wednesday, November 4, 2026	Regular School Day
Thursday, November 5, 2026	Regular School Day
Friday, November 6, 2026	2pm Dismissal
Saturday, November 7, 2026	
Sunday, November 8, 2026	
Monday, November 9, 2026	Regular School Day
Tuesday, November 10, 2026	Regular School Day
Wednesday, November 11, 2026	Regular School Day
Thursday, November 12, 2026	Regular School Day
Friday, November 13, 2026	2pm Dismissal
Saturday, November 14, 2026	

Homer Community School
2026-2027 Calendar

Sunday, November 15, 2026	
Monday, November 16, 2026	Regular School Day
Tuesday, November 17, 2026	Regular School Day
Wednesday, November 18, 2026	Regular School Day
Thursday, November 19, 2026	Regular School Day
Friday, November 20, 2026	2pm Dismissal
Saturday, November 21, 2026	
Sunday, November 22, 2026	
Monday, November 23, 2026	Regular School Day
Tuesday, November 24, 2026	Regular School Day
Wednesday, November 25, 2026	No School-Vacation/Holiday
Thursday, November 26, 2026	No School-Vacation/Holiday
Friday, November 27, 2026	No School-Vacation/Holiday
Saturday, November 28, 2026	
Sunday, November 29, 2026	
Monday, November 30, 2026	Regular School Day
Tuesday, December 1, 2026	Regular School Day
Wednesday, December 2, 2026	Regular School Day
Thursday, December 3, 2026	Regular School Day
Friday, December 4, 2026	Noon Dismissal
Saturday, December 5, 2026	
Sunday, December 6, 2026	
Monday, December 7, 2026	Regular School Day
Tuesday, December 8, 2026	Regular School Day
Wednesday, December 9, 2026	Regular School Day
Thursday, December 10, 2026	Regular School Day
Friday, December 11, 2026	2pm Dismissal
Saturday, December 12, 2026	
Sunday, December 13, 2026	
Monday, December 14, 2026	Regular School Day
Tuesday, December 15, 2026	Regular School Day
Wednesday, December 16, 2026	Regular School Day
Thursday, December 17, 2026	Regular School Day
Friday, December 18, 2026	2pm Dismissal
Saturday, December 19, 2026	
Sunday, December 20, 2026	
Monday, December 21, 2026	No School-Staff Only PD
Tuesday, December 22, 2026	No School-Vacation/Holiday
Wednesday, December 23, 2026	No School-Vacation/Holiday
Thursday, December 24, 2026	No School-Vacation/Holiday
Friday, December 25, 2026	No School-Vacation/Holiday
Saturday, December 26, 2026	
Sunday, December 27, 2026	
Monday, December 28, 2026	No School-Vacation/Holiday
Tuesday, December 29, 2026	No School-Vacation/Holiday
Wednesday, December 30, 2026	No School-Vacation/Holiday
Thursday, December 31, 2026	No School-Vacation/Holiday

Homer Community School

2026-2027 Calendar

Friday, January 1, 2027	No School-Vacation/Holiday
Saturday, January 2, 2027	
Sunday, January 3, 2027	
Monday, January 4, 2027	Regular School Day
Tuesday, January 5, 2027	Regular School Day
Wednesday, January 6, 2027	Regular School Day
Thursday, January 7, 2027	Regular School Day
Friday, January 8, 2027	2pm Dismissal
Saturday, January 9, 2027	
Sunday, January 10, 2027	
Monday, January 11, 2027	Regular School Day
Tuesday, January 12, 2027	Regular School Day
Wednesday, January 13, 2027	Regular School Day
Thursday, January 14, 2027	Regular School Day
Friday, January 15, 2027	2pm Dismissal
Saturday, January 16, 2027	
Sunday, January 17, 2027	
Monday, January 18, 2027	Noon Dismissal
Tuesday, January 19, 2027	Regular School Day
Wednesday, January 20, 2027	Regular School Day
Thursday, January 21, 2027	Regular School Day
Friday, January 22, 2027	2pm Dismissal
Saturday, January 23, 2027	
Sunday, January 24, 2027	
Monday, January 25, 2027	Regular School Day
Tuesday, January 26, 2027	Regular School Day
Wednesday, January 27, 2027	Regular School Day
Thursday, January 28, 2027	Regular School Day
Friday, January 29, 2027	2pm Dismissal
Saturday, January 30, 2027	
Sunday, January 31, 2027	
Monday, February 1, 2027	Regular School Day
Tuesday, February 2, 2027	Regular School Day
Wednesday, February 3, 2027	Regular School Day
Thursday, February 4, 2027	Regular School Day
Friday, February 5, 2027	2pm Dismissal
Saturday, February 6, 2027	
Sunday, February 7, 2027	
Monday, February 8, 2027	Regular School Day
Tuesday, February 9, 2027	Regular School Day
Wednesday, February 10, 2027	2pm Dismissal
Thursday, February 11, 2027	2pm Dismissal
Friday, February 12, 2027	No School-Vacation/Holiday
Saturday, February 13, 2027	
Sunday, February 14, 2027	
Monday, February 15, 2027	Regular School Day
Tuesday, February 16, 2027	Regular School Day

Homer Community School

2026-2027 Calendar

Wednesday, February 17, 2027	Regular School Day
Thursday, February 18, 2027	Regular School Day
Friday, February 19, 2027	2pm Dismissal
Saturday, February 20, 2027	
Sunday, February 21, 2027	
Monday, February 22, 2027	Regular School Day
Tuesday, February 23, 2027	Regular School Day
Wednesday, February 24, 2027	Regular School Day
Thursday, February 25, 2027	Regular School Day
Friday, February 26, 2027	2pm Dismissal
Saturday, February 27, 2027	
Sunday, February 28, 2027	
Monday, March 1, 2027	Regular School Day
Tuesday, March 2, 2027	Regular School Day
Wednesday, March 3, 2027	Regular School Day
Thursday, March 4, 2027	Regular School Day
Friday, March 5, 2027	2pm Dismissal
Saturday, March 6, 2027	
Sunday, March 7, 2027	
Monday, March 8, 2027	Regular School Day
Tuesday, March 9, 2027	Regular School Day
Wednesday, March 10, 2027	Regular School Day
Thursday, March 11, 2027	Regular School Day
Friday, March 12, 2027	2pm Dismissal
Saturday, March 13, 2027	
Sunday, March 14, 2027	
Monday, March 15, 2027	Regular School Day
Tuesday, March 16, 2027	Regular School Day
Wednesday, March 17, 2027	Regular School Day
Thursday, March 18, 2027	Regular School Day
Friday, March 19, 2027	2pm Dismissal
Saturday, March 20, 2027	
Sunday, March 21, 2027	
Monday, March 22, 2027	Regular School Day
Tuesday, March 23, 2027	Regular School Day
Wednesday, March 24, 2027	Regular School Day
Thursday, March 25, 2027	Regular School Day
Friday, March 26, 2027	No School-Vacation/Holiday
Saturday, March 27, 2027	
Sunday, March 28, 2027	
Monday, March 29, 2027	No School-Vacation/Holiday
Tuesday, March 30, 2027	Regular School Day
Wednesday, March 31, 2027	Regular School Day
Thursday, April 1, 2027	Regular School Day
Friday, April 2, 2027	2pm Dismissal
Saturday, April 3, 2027	
Sunday, April 4, 2027	

Homer Community School

2026-2027 Calendar

Monday, April 5, 2027	Regular School Day
Tuesday, April 6, 2027	Regular School Day
Wednesday, April 7, 2027	Regular School Day
Thursday, April 8, 2027	Regular School Day
Friday, April 9, 2027	Noon Dismissal
Saturday, April 10, 2027	
Sunday, April 11, 2027	
Monday, April 12, 2027	Regular School Day
Tuesday, April 13, 2027	Regular School Day
Wednesday, April 14, 2027	Regular School Day
Thursday, April 15, 2027	No School-Staff only PD
Friday, April 16, 2027	No School-Vacation/Holiday
Saturday, April 17, 2027	
Sunday, April 18, 2027	
Monday, April 19, 2027	Regular School Day
Tuesday, April 20, 2027	Regular School Day
Wednesday, April 21, 2027	Regular School Day
Thursday, April 22, 2027	Regular School Day
Friday, April 23, 2027	2pm Dismissal
Saturday, April 24, 2027	
Sunday, April 25, 2027	
Monday, April 26, 2027	Regular School Day
Tuesday, April 27, 2027	Regular School Day
Wednesday, April 28, 2027	Regular School Day
Thursday, April 29, 2027	Regular School Day
Friday, April 30, 2027	2pm Dismissal
Saturday, May 1, 2027	
Sunday, May 2, 2027	
Monday, May 3, 2027	Regular School Day
Tuesday, May 4, 2027	Regular School Day
Wednesday, May 5, 2027	Regular School Day
Thursday, May 6, 2027	Regular School Day
Friday, May 7, 2027	2pm Dismissal
Saturday, May 8, 2027	
Sunday, May 9, 2027	
Monday, May 10, 2027	Regular School Day
Tuesday, May 11, 2027	Regular School Day
Wednesday, May 12, 2027	Regular School Day
Thursday, May 13, 2027	Regular School Day
Friday, May 14, 2027	2pm Dismissal
Saturday, May 15, 2027	
Sunday, May 16, 2027	
Monday, May 17, 2027	Regular School Day
Tuesday, May 18, 2027	Regular School Day
Wednesday, May 19, 2027	Regular School Day
Thursday, May 20, 2027	Noon Dismissal
Friday, May 21, 2027	No School-Staff only PD