

Board of Education Regular Meeting
Monday, May 13, 2024 6:30 PM
HPC Secondary- Polk BOE Room (Jan-June)
260 S Pine
Polk, NE 68654-0029

1. **Call Meeting to Order at _____**
 - 1.1. **Roll Call**
 - 1.2. **Recognize Nebraska Open Meetings Act Posted on the Wall**
2. **Consider and Approve Prior Meeting Minutes**

High Plains Community Schools
Board of Education Meeting
April 8, 2024

M-Motion by, S-Seconded by, F-For, A-Against, Ab-Absent, As-Abstain, Mc-Motion Carried. It is noted that the Nebraska Open Meeting Act was on display.

The regular meeting of the High Plains Community Schools Board of Education was held on April 8, 2024 in the Boardroom in Polk. President Shane Van Pelt called the meeting to order at 6:30 p.m. Present were Terry Carlstrom, Nate Spurling, Shane Van Pelt, Kraig Urkoski, Erin Meyer and Megan Pike. Also present were Superintendent Beran, Principal Helgoth, Principal Fisher and A.D. Wood. There were 9 visitors.

M-Meyer, S-Pike to approve the minutes of the regular board meeting held on March 11, 2024. Mc 6-0.

During public speaking time, Karen Benner, Teammates, and her regional manager spoke to the board about how Teammates was started for HPC students and what the board and mentors are doing. Espie Lesiak and Allie Howell also gave the student report about what HPC Student Council is working on.

Superintendent Beran updated the board on the Return to Learn Plan (ESSRS III). This plan needs to be revisited each year.

The board discussed Eakes copier lease agreement. M-Spurling, S-Meyer to approve the Eakes lease agreement for the 2024/25 school year. Mc 6-0.

Superintendent Beran discussed with the board who wants smart board in the district. The board reviewed the KCAV proposal. M-Meyer, S-Carlstrom to approve the smart board purchase using REAP funds for \$20,836.67. Mc 6-0.

The board discussed service agreements for Polk site, East building. M- Meyer, S-Pike to approve service agreement from Hans Service, LLC. Mc 6-0.

Two estimates were reviewed by the board to paint the shop/agriculture building. M-Spurling, S-Pike to approve Chris & Sons estimate to paint the shop/agriculture building for \$9,820.95 with the assumption the estimate includes clean up. Mc 6-0.

Items on the Supt. Beran's report: Important dates; Academic success; District culture; Staff/Student well-being; Facilities & Transportation; Legislative updates.

Items on Principal Fisher's report: Attendance; Community support; Storm Awards; Mental Health grant; FFA; Central Community College.

Items on Principal Helgoth's report: PreK/KG round up; Academic success; Student health and wellness; School culture; important dates; pre-kindergarten report 23/24 school year.

Items on A.D. Wood's report: State speech; FFA, Winter academic all-state; JH/HS track; Golf; Alumni basketball; Gym floors; Video board update.

The board discussed new hires and resignations. M-Spurling, S-Carlstrom to accept the resignation of Jenny Kadavy. The board thanked her for her time at HPC. Mc 6-0. M-Meyer, S-Pike to approve the teacher contract for Kent Frenzen for PE for the 2024/25 school year. Mc 6-0. M-Spurling, S-Meyer to approve the teacher contract for Kierra Bearinger for 3rd grade. Mc 6-0. M-Urkoski, S-Carlstrom to approve the contract for Sarah Grigsby for teacher/guidance for the 2024/25 school year. Mc 6-0. M-Urkoski, S-Pike to approve the teacher contract for Rebeka Kraeger for additional Ag teacher. Mc 6-0.

The board reviewed the Negotiated Agreement amendments for the 2024/25 school year. M-Meyer, S-Spurling to approve the Negotiated Agreement salary schedule placement provision. Mc 6-0. M-Meyer, S-Spurling to approve the FFA assistant extra duty salary schedule. Mc 6-0.

Superintendent Beran met with the financial committee about classified wages. M-Spurling, S-Carlstrom to approve classified staff wage increases and for 3 personal days/6 sick days for 10 month employees; 3 personal days for 12 month employees. Mc 6-0.

The board reviewed policy 3031 - Students Attending School in Adjoining State Policy; 3032 - Copying Fees Policy; 3048 - Communicable Disease Policy; 3049 - Drones & Unmanned Aircraft Policy; 5052 - Wellness Policy. M-Meyer, S-Spurling to approve Board policies 3031, 3032, 3048, 3049 with no changes. Mc 6-0. The board reviewed the Triennial Assessment for Board Policy 5052 - Wellness Policy. M-Spurling, S-Pike to approve Board Policy 5052 with no changes. Mc 6-0.

The board reviewed the General Fund Bills, Lunch and Activities accounts. M-Spurling, S-Pike to pay the general fund bills as presented. Mc 6-0.

M-Spurling, S-Meyer to adjourn at 8:06 p.m. Mc 6-0.

Respectfully submitted,

Erin Meyer
Secretary

Next meeting is scheduled for: Monday, May 13, 2024 at 6:30 p.m. in the board room in Polk.

3. **Recognition of Visitors/Public Comment (Must stand, state name & full address, and organization you represent, if any)**

PUBLIC PARTICIPATION

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:
This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please stand, state your name, full address, and organization you represent, if any.
- **Time Limit:** The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
- **Personnel or Student Topic:** If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.

Adopted- 11/14/16

Revised- 11/8/21

4. **HPC Student Report**
5. **Consider & Accept Removing Nicole Quast as an Authorized Signer on the Activities Account & add Carrie Swanson as an authorized Signer on the Activities Account**
6. **Review & Discuss Roof Replacement Schedule**



Executive Summary

Client: High Plains

Facility *	Asset Type *	Asset *	System Type	Age(Years)	Square Footage	Leakage	Rating	Recommendation	Action Year
Clarks Elementary	Roof Section	Area 1	Modified BUR	2	7,916	No	Excellent	Inspection	2022
	Roof Section	Area 2	Modified BUR	2	5,846	No	Excellent	Inspection	2022
	Roof Section	Area 3	Modified BUR	2	2,387	No	Excellent	Inspection	2022
	Roof Section	Area 4	Metal	N/A	19,320	Yes	Poor	Retrofit	2023
	Roof Section	Area 5	Metal	N/A	9,924	Yes	Poor	Retrofit	2023
	Roof Section	Area 6	Elastomeric Coating	12	8,153	No	Poor	Replace	2022
Clarks Elementary Total:					53,546				
High School	Roof Section	Area 1	Modified BUR	3	12,079	No	Excellent	Inspection	2022
	Roof Section	Area 2	EPDM: Fully Adhered	17	1,815	No	Poor	Replace	2025
	Roof Section	Area 3	Modified BUR	5	7,139	No	Excellent	Inspection	2022

4th-6th grade area (West)

Hgym

done

Old Hallway (Behind Stage)

Yearly Budget Summary

	Asset Type	Asset *	Recommendation	Cost	Expected Life
	Roof Section	Area 4	Inspection	\$8,000.00	2 Year(s)
	Roof Section	Area 5	Inspection	\$4,000.00	2 Year(s)
2023:				\$12,000.00	
	Roof Section	Area 4	Retrofit	\$600,000.00	2 Year(s)
	Roof Section	Area 5	Retrofit	\$360,000.00	2 Year(s)
2025:				\$960,000.00	
	Roof Section	Area 2	Replace	\$70,000.00	3 Year(s)
2026:				\$70,000.00	

Numbers which have been derived as an average from a budget range. Please refer to solution reports to see the full budget range and

7. Review & Discuss Summer Maintenance Projects

2023-2024 Major Summer Maintenance Projects

1. Painting the Shop- Polk
 - a. Arranged time
2. Instal new Press Box- Polk
 - a. Waiting on Fire Marshal Approval
3. Video Board & Shot Clock- Polk
 - a. Instaled, waiting for IT person here next week
 - b. Shot Clock this Summer
4. Concrete Work/Replacement Sidewalks- Clarks & Polk
5. LED Lights- Clarks & Polk
 - a. Office & couple of classrooms on West Campus in Polk
 - b. Couple of classrooms in Clarks
6. Paint Gym- Clarks
7. Update Furniture

Possible 2024-2025 Projects

1. Finish LED Lighting- Polk & Clarks
2. Roof Area 4- Clarks
3. Update Intercom & Bells- Polk & Clarks
4. Update Gutters (weight room, ?awning, ?Clarks)- Polk & Clarks
5. Look at Non-Main Building Roofs & put on a schedule (weight room, birthing barn, shop, 2 storage buildings in Clarks)
6. Carpet Replacement- Polk & Clarks
7. Epoxy Redone
8. Update Furniture
9. Add to Clarks Playground
10. Replace Town & Country Van
11. Replace PK Van
12. Add AC to both Cafeterias

8. **Discuss & Review HPC Graduation Requirements**

HPC GRADUATION REQUIREMENTS

English (40 Credits Req.)	
English I	10 CR
English II	10 CR
English III	10 CR
English IV	10 CR
English Composition I (CCC)	10 CR
English Fundamentals	10 CR

Math (30 Credits Req.*) (9-12)	
Algebra I*	10 CR
Geometry	10 CR
Algebra II	10 CR
Tech Math	10 CR
Trigonometry	5 CR
Pre-Calculus	5 CR
College Algebra	10 CR

Science (30 Credits Req.)	
Physical Science	10 CR
Biology	10 CR
Chemistry	10 CR
Advanced Biology	10 CR
Anatomy and Physiology	10 CR
Physics	10 CR
General Science	10 CR

Social Studies (30 Credits Req.)	
American History	10 CR
World Studies	10 CR
American Government	10 CR

Computer Science (5 Credits Req.)	
Computer Science	5 CR

Finance (5 Credits Req.)	
Personal Finance	5 CR

Physical Ed. (20 Credits Req.)	
Weights	10 CR
P.E.	10 CR
Health	5 CR

Sr. Seminar (10 Credits Req.)	
Senior Seminar	10 CR

Speech (5 Credits Req.)	
Speech	5 CR
Advanced Speech	5 CR
Public Speaking (CCC)	10 CR

Electives (60 Credits Req.)	
Art	10 CR
Band	10 CR
Chorus	10 CR
Digital media (HPC-TV)	10 CR
Ag I	10 CR
Ag II	10 CR
Ag III	10 CR
Ag IV	10 CR
Woodworking	5 CR
Advanced Woodworking	5 CR
Welding	5 CR
Advanced Welding	5 CR
Intro to FCS	10 CR
Food & Nutrition	10 CR
Yearbook	10 CR
Intro to Business	5 CR
Careers Education	5 CR

Foreign Language	
Students who are unable to take 2 years of foreign language in high school may still qualify for admission. Such students will be required to take 2 semesters of foreign language in the University of Nebraska system.	
Spanish I	10 CR
Spanish II	10 CR

MUST SUBJECT INCLUDE	
English 40 CR Req.	English I
	English II
	English III
	English IV OR Eng Comp (CCC)
Math 30 CR Req.	Algebra I*
	Geometry
	Algebra II
Science 30 CR Req.	Physical Science
	Biology
Social Studies 30 CR Req.	American History
	World Studies
	American Govt
Physical Ed. 20 CR Req.	Health (at least 5 Cr)
	Finance 5 CR Req.
Comp Science 5 CR Req.	CS Discoveries
Sr. Seminar 10 CR Req.	Senior Seminar
Speech 5 CR Req.	Speech OR
	Advanced Speech OR
	Public Speaking (CCC)

240
TOTAL CREDIT HOURS NEEDED TO GRADUATE

**Please not that all 30-credits of math must be earned in 9th - 12th grade. Students that take algebra I as a 8th grader may still receive credit, but must take an additional 30-credits as high school students.*

This the new graduation requirements that was approved March 2023. The information has been presented to students, staff, and community. I wanted to take the time to review the changes and why we got to this point.

1. All school districts are required by the NDE to meet specific instructional requirements within core content areas, as well as Rule 10 that establishes HPC as an accredited school.
2. Legislation mandates that incorporated Financial Literacy (LB452) and Computer Science & Technology Act (LB1112). Our school district was already requiring students to fulfill these obligations within their schedule, but we needed to implement it within our school board policy - HS graduation requirements. Our Freshmen take Financial Literacy and our sophomores take Computer Science in their schedule.
3. We reduced the number of credits towards Math to 30. All credits must be earned in 9th through 12th grade. Students that take Algebra 1 as an 8th grader may still receive credit, but must take an additional 30-credits as high school students. This is to address our college and/or career pathways, yet also ensuring that we meet instructional units through NDE and provide enough content to be successful on the ACT.
4. We made Health a requirement as a course that all HPC students should take. Students need to receive the most accurate information to ensure that they are physically, mentally, emotionally, and socially prepared to make those decisions.
5. We also put fine arts, practical arts, and electives into one category. This allows students to focus on their specific career pathway, yet also providing avenues for other career clusters as well.

NDE Rule 10 - School Accreditation

<p>003.05 Graduation Requirements</p>	<p>Each high school shall require from grades nine through twelve at least 200 credit hours for graduation, for which at least 80 percent shall be from the core curriculum. The number of credit hours given for a course may be less than the number of instructional units and may be increased up to 25 percent above the number of instructional units.</p> <p>003.05A By the 2014-15 school year, school districts shall adopt and implement graduation requirements that meet the highest level of rigor of the standards as specified in the state standards set forth in the appendices of this Chapter, including, but not limited to the following:</p> <p>003.05A1 Language Arts. Forty (40) credit hours of Language Arts with course content that includes composition, verbal communication, literature, research skills, and technical reading and writing.</p> <p>003.05A2 Mathematics. Thirty (30) credit hours of mathematics with course content that includes algebraic, geometric, data analysis, and probability concepts.</p> <p>003.05A3 Science. Thirty (30) credit hours of science with course content that includes biological, earth/space, and physical science concepts with corresponding science inquiry skills and laboratory experience.</p> <p>003.05A4 Social Studies/History. Thirty (30) credit hours of social studies/history with course content that includes civics/government, geography, United States and world history, and economic concepts.</p> <p>003.05B School systems may adopt a policy allowing high school credit to be awarded to students enrolled in a middle grades course if the course content and requirements are equivalent to a course offered in the high school.</p>
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9. **Discuss, Consider, & Approve Auditor Forward CPA for the 2024-2025 School Year**



May 6, 2024

To the Board of Education
High Plains Community Schools District No. 75
260 S. Pine Street
Polk, NE 68654

We are pleased to confirm our understanding of the services we are to provide High Plains Community Schools District No. 75, Polk, Nebraska for the year ended August 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of High Plains Community Schools District No. 75, Polk, Nebraska as of and for the year ended August 31, 2024.

We have also been engaged to report on supplementary information other than RSI that accompanies High Plains Community Schools District No. 75, Polk, Nebraska's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) General Fund Components – Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance – Modified Cash Basis and Schedule of Assets and Fund Balance – Modified Cash Basis
- 2) Nonmajor Funds Combining Statement of Receipts, Disbursements, and Changes in Fund Balance – Modified Cash Basis and Statement of Assets and Fund Balance – Modified Cash Basis
- 3) Schedule of Receipts, Disbursements, and Change in Fund Balance – Modified Cash Basis – Budget and Actual – General Fund
- 4) Schedule of Receipts, Disbursements, and Change in Fund Balance – Modified Cash Basis – Budget and Actual – Depreciation Fund
- 5) Schedule of Receipts, Disbursements, and Change in Fund Balance – Modified Cash Basis – Budget and Actual – Employee Benefit Fund
- 6) Schedule of Receipts, Disbursements, and Change in Fund Balance – Modified Cash Basis – Budget and Actual – Activities Fund
- 7) Schedule of Receipts, Disbursements, and Change in Fund Balance – Modified Cash Basis – Budget and Actual – School Nutrition Fund
- 8) Schedule of Receipts, Disbursements, and Change in Fund Balance – Modified Cash Basis – Budget and Actual – Special Building Fund

If required, we will also audit the schedule of classification of payrolls by NCCI codes and payrolls in total for High Plains Community Schools District No. 75, Polk, Nebraska for the year ended August 31, 2024.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of High Plains Community Schools District No. 75, Polk, Nebraska, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that

come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for the interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

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

Management override of controls.

Revenue recognition.

Planning has not been concluded as of the date of this letter and modifications may be made.

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

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether

due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control, and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance and internal control-related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of High Plains Community Schools District No. 75, Polk, Nebraska's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations, and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the modified cash basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws,

regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe that the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

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

Other Services

We will also assist in preparing the financial statements and related notes of High Plains Community Schools District No. 75, Polk, Nebraska in conformity with the modified cash basis of accounting based on information provided by you. Additionally, we will assist with the preparation of the trial balance and the Annual Financial Report (AFR) upload process, if necessary. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. We will not undertake any accounting services (including but not limited to reconciliation of accounts and preparation of requested schedules) without obtaining approval through a written change order or additional engagement letter for such additional work.

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

The audit documentation for this engagement is the property of Forward CPA, LLC, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Nebraska Auditor of Public Accounts or its designee and the Nebraska Department of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Forward CPA, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

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

Abby Janzing is engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately June 1, 2024, and to issue our reports no later than November 5, 2024. Our audit engagement ends on the delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$11,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of High Plains Community Schools District No. 75, Polk, Nebraska's financial statements. Our report will be addressed to the Board of Education of High Plains Community Schools District No. 75, Polk, Nebraska. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that High

High Plains Community Schools District No. 75
May 6, 2024

Plains Community Schools District No. 75, Polk, Nebraska is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to High Plains Community Schools District No. 75, Polk, Nebraska, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of the engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



ABBY JANZING, CPA
For the Firm

RESPONSE:

This letter correctly sets forth the understanding of High Plains Community Schools District No. 75, Polk, Nebraska.

Superintendent: _____

Date: _____

Board President: _____

Date: _____

10. Administrative Reports

10.1. Superintendent Beran

HPC School Board Meeting
Mrs. Beran's Superintendent Board Report
Date: May 13, 2024

The mission of the High Plains Community Schools is to provide an educational environment which develops citizens who are lifelong learners and can contribute to a global society.
Every Student! Every Day! Every Way!

[HPC BOE Goals](#)

- Goal I: Academic Success**
Goal II: District Culture
Goal III: Well-Being of Staff & Students
Goal IV: Facilities & Transportation

Important Dates:

- May 16th- Last day for students (1:30 dismissal)
- May 17th- Last day for teachers

Goal I: Academic Success:

- [FAFSA Graduation Requirement](#) (Public Schools) - Beginning in the 2024-25 school year, the Free Application for Federal Student Aid (FAFSA) becomes a graduation requirement. NDE staff have created a webpage with resources and information to support schools in this new requirement.

Goal II: District Culture:

- Celebrated the "special days" with staff

Goal III: Well-Being of Staff & Students:

- Summer!

Goal IV: Facilities & Transportation:

- Update on Press Box
 - Demo is completed
 - The plans & payment to the State Fire Marshal have been received, but still awaiting approval
 - They are sending a bill for the bond, windows, & materials for the railing. They've already paid for those things.

Other:

- TeamMates
 - 50/50 on paying a stipend or letting TeamMates handle everything

10.2. **Principal Fisher**

- 6th Grade Transition Day - May 3rd was the first of many days for our 6th graders adjusting to the secondary school with new faces. They spent the day with our middle school students during lunch. Mr. Wood and I discussed athletics and activities, and addressed particular questions that they may have.
- Joining additional forces for Attendance - I discussed at the last board meeting that we partnered with Central Nebraska Youth Services in establishing a Comprehensive Youth Service plan to support families and improve attendance for Merrick, Nance, and Hamilton counties. York County Attendance Monitoring Program has now taken on Polk county and is also going to assist our school district. This allows our unique location to address a statewide issue.
- Storm Awards - Due to a scheduling conflict, we moved it to Friday, May 3rd. This is always a great night to showcase the extensive amount of success our activities have performed for the school year. We are very appreciative of all our students and coaches' hard work.
- Graduation - Saturday was the senior's last day at HPC as a student. They will now be officially an alumni. We are very thankful for everything that they have done for HPC and wish them nothing but the best.
- Making the Grade - Aurora News Register had a piece in the paper as a spotlight edition to recognize students in the area. It included a biography of themselves and their accomplishments while at HPC. We were proud to have Shane Cook and Esperanza Lesiak as our representatives.
- Scoreboard - As some of you may have noticed, the scoreboard is up and running. Huge shoutout to Mr. Wood and putting all of this together. There was a lot behind the scenes that he had to do to get this through. Thank you Mr. Wood!!
- Junior Achievement Stock Market Challenge - Our Sophomores participated in our annual challenge for Business class on April 17th. JA Stock Market Challenge introduces learners to the stock market. Students will be able to apply their learning from JA Take Stock in Your Future by participating in a fast-paced simulated stock market environment where each day is only one minute long. Students will make quick decisions about a set of fictional stocks and interpret current events and trends in the market.
- NSAA Recognition - Nebraska School Activities Association recognizes students for the 2023-24 Nebraska Colleges Multi-Activity Student Award. The award recognizes students in grades 9-12 who participate in at least three NSAA sanctioned activities during the academic year. HPC had 38 students that were announced for this award. More information can be found on the NSAA website.
- Health Services - 4 Corners Health Department offered free dental services to any K-8 students on April 16th. This was a great opportunity to receive free screening, fluoride applications, or basic cleaning.
- Online Registration - Information was pushed out to families about registering for the 2024-25 school year. The information has to be updated yearly by families and students as it is required by the state. Parents can log into Infinite Campus to finalize things with their child. The agreements (such as technology, handbooks, etc.) will be communicated later on once they are finalized.
- National Walk at Lunch Day - Thanks to the Wellness Committee, HPC joined organizations across the state to strive towards better health and a stronger community. HPC has the opportunity if selected to receive a \$1,000 grant for our Physical Education department.

10.3. **Principal Helgoth**

High Plains Community Board of Education Meeting
Mrs. Helgoth's Elementary Report

Date: 5/13/24

The mission of the High Plains Community Schools is to provide an educational environment which develops citizens who are lifelong learners and can contribute to a global society.

Every Student! Every Day! Every Way!

1. Academic Success

- a. End of Year Spring Awards Assembly for Academic Achievement is on May 16th to wrap up the school year.
- b. 6th grade students traveled to Polk for an initial orientation to the junior high and high school to begin the transition process and 3rd grade visited the 4th grade classrooms and met teachers.
- c. MTSS team has met to identify students who will be invited to Summer Jump Start.
- d. The elementary will host Summer Jump Start from July 10-25th. Each day includes an ELA, Math, and Science focus.

2. School Culture

- a. 4-6th Science Fair was well attended and students showed great knowledge in their presentations.
- b. K-6th Field Day was also well-attended and students were successful in their activities.
- c. The 2024 Graduates visited the elementary on graduation practice day so our young Storms could cheer them on to their future successes.
- d. A large amount of planning and organization went into hosting both events on the same day, and families expressed their appreciation in this scheduling once again so that they could attend both.
- e. We recently celebrated administrative assistants day, school bus drivers day, paraprofessionals day, school lunch heroes day, school nurse day, and teacher appreciation week with a variety of activities and gifts to show our appreciation for staff.

3. Safety

- a. Each year we have specific drills so that students are aware of our safety protocols which include the following:
 - i. Two Bus Evacuation drills conducted by our bus drivers
 - ii. Ten Fire Drills including using both first choice and alternate routes
 - iii. Two Tornado (Shelter) drills, one in each semester
 - iv. Two Lockdown drills, one in each semester
 - v. Two Secure drills, one each semester

- vi. Two Hold drills, one each semester
- b. Our Emergent 3 app has been successful in our practice drills and we continue to update as needed.

4. Summer Building and Grounds

- a. Custodial staff and I have walked through the building and grounds identifying summer projects.
- b. There will be a few new teacher desks and Mimio boards giving some room updates.
- c. Painting projects and room changes to be made.
- d. Plans to continue to work through storage areas.
- e. The press box will be installed.
- f. Summer deep cleaning will take place.
- g. Larger projects as budgeted will be determined.

4-6th Science Fair



K-6th Field Day



10.4. **A.D. Wood**

ACTIVITIES DIRECTOR'S REPORT

May, 2024.

HS Track

- HS Boys are your D-2 champions.
- We qualified 11 athletes (9 boys and 2 girls) for State
- Had several school records broken: Dakota 400, boys 4X800 (Derik, Lance, Haden, Carter)
- The week before at the Sutton track meet, Haden broke the 1600 m school record
- They will compete Friday, May 17th and Saturday, May 18th at Burke Stadium in Omaha
- Thursday, May 16th we will have a sendoff at the High School at 1:20 (tunnel walk)

HS Golf

- They have their districts Monday, May 13th at Indianhead Golf Course in Gl.

Gym Floors

- Change of plans on the floors. The guy we had do the floors for us before we hired the new person has reached out to me. He said he will do all three floors for free this year. The following year he will do them at cost of the material. if we allow him to do our floors once again. That will save us **\$5,700.00** next year and about half of that the following year. If we don't like it, we can always go back with the other guy.

Video Update

- Video board is up and running. Looks great, pretty easy to run. A special thanks to Terry for getting the wiring taken care of.

Greg Wood
HPC AD

10.5. Discuss, Consider, & Approve Bus Pay for 2024-2025 School Year

**Bus Pay Rates
2024-2025**

Route= \$38/route

PK Route= \$38/route

Columbus SPED Route= \$38/hour

Activity= \$16/hour

Shuttle/JH Sports/Sports= \$17/hour

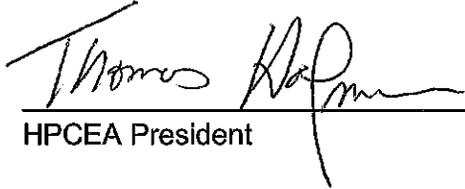
Shuttle Rider= \$10.50/hour

Summer Weights/Summer School Route= \$41/day or \$17/trip

**10.6. Discuss, Consider, & Approve the 2024-2025 Negotiated Agreement
Amendment**

Amendment to Negotiated Agreement for 2024-2025 School Year

HPC Extra Duty Salary Schedule.- The addition of a HS Girls Wrestling Coach to Group I on the Extra Duty Salary Schedule.



HPCEA President

HPC BOE President

Dated May 1, 2024

11. Policy Review

11.1. Review & Approve Oath of Office Policy (2004)- no changes

**2004
Oath of Office**

No board member is required to take an oath of office pursuant to Nebraska law. However, new board members may voluntarily take the following oath before entering into their official duties:

I,, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Nebraska, against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely and without mental reservation or for purpose of evasion; and that I will faithfully and impartially perform the duties of the office of member of the board of education, according to law, and to the best of my ability. And I do further swear that I do not advocate, nor am I a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence; and that during such time as I am in this position I will not advocate nor become a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence. So help me God.

Board members may affirm the oath orally or in writing. Copies of written oaths will be retained as official records of the school district in the main administrative office and such other places as may be required by law. Board members who give the oath orally will be noted in the minutes.

Adopted on: 7/10/17

Revised on: _____

Reviewed on: ___5/13/24_____

11.2. Review & Approve School Activities Fund Policy (3005)- no changes

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: 12-12-16

Revised on: _____

Reviewed on: _____5/13/24_____

11.3. Review & Approve Volunteers Policy (3022)- no changes

3022 Volunteers

Volunteers provide valuable assistance to school district staff and enrich the education program. Community members are encouraged to volunteer their services to the district under the conditions set forth below.

1. Volunteers must provide the district with directory information including their name, address, and telephone number.
2. Upon request by the district, volunteers must promptly execute a Volunteer Services Agreement.
3. The district may, but is not required to, conduct a criminal background check on any volunteer. A potential volunteer who refuses to undergo a background check will not be permitted to volunteer for the district.
4. Volunteers shall not perform the duties of a teacher as that term is defined in Nebraska statutes or regulations.
5. Volunteers do not have any property right in or to a volunteer assignment. The school district may deny or terminate a volunteer assignment for any reason that is not unconstitutional or unlawful. The superintendent's decision shall be final.

Adopted on: 7/9/18

Revised on: _____

Reviewed on: _____ 5/13/24 _____

11.4. Review & Approve Sex Offenders Policy (3028)- no changes

3028
Sex Offenders

The safety of the students attending school is very important to the board of education. School employees, parents, and students should be aware of dangers posed by sex offenders living within the school district, and should be vigilant in providing protection against these dangers.

The board does not generally permit registered sex offenders on school grounds, at any school sponsored activity, or on any property under the control of the school district. The superintendent or his/her designee is hereby empowered to notify sex offenders of this policy and to grant limited permission to attend certain activities on a case-by-case basis.

Students who are registered sex offenders shall not be precluded from receiving a free education from the school district on that basis. The school district will consider a student's status as a registered sex offender in determining the student's educational placement and program.

Adopted on: 7/8/19

Revised on: _____

Reviewed on: ___5/13/24_____

11.5. Review & approve Procurement, Suspension & Debarment by Federal Regulations Policy (3038)- no changes

3038
Procurement, Suspension, and Debarment
Governed by Federal Procurement Regulations

For purposes of federal procurement and contracts utilizing federal funds, the District awards contracts only to responsible vendors 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, compliance with public policy, record of past performance, and financial and technical resources. 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.

Adopted on: 1/9/17

Revised on: _____

Reviewed on: _____5/13/24_____

**11.6. Review & Approve Incidental or De Minimis Use of Public Resources Policy
(3044)- no changes**

3044 Incidental or De Minimis Use of Public Resources

The board prohibits its members and employees from using public resources for personal or political purposes as prohibited in the Nebraska Political Accountability and Disclosure Act ("Act"). However, the board recognizes that incidental or de minimis uses of public resources are sometimes necessary and within reason. The purpose of this policy is to comply with the Act and to authorize certain uses of public resources as permitted by the Act.

The following uses of public resources are permitted as incidental or de minimis:

- Limited communications with family members or other non-district employees for personal purposes, such as emails or text messages with a spouse using district hardware, software, internet, accounts, or other public resources so long as this communication does not distract from or interfere with employees performing their official duties, with interference determined in the sole and unfettered discretion of an employee's supervising administrator;
- Traveling to or from the person's home when the primary purpose serves the interests of the district. If an employee is unsure whether the primary purpose serves the interests of the district, the employee should obtain the approval of his or her supervising administrator, who is authorized to make that determination under this policy;
- Making a limited number of copies of personal documents when the person cannot make alternative arrangements;
- Using personal social media accounts or accessing appropriate websites which are consistent with the district's digital citizenship curriculum while off duty;
- Using district-owned computer programs, such as Word, Excel, Adobe, and others for personal purposes while off duty;
- Any other uses contained in the collective bargaining agreement or individual contract of the employee;
- Other uses by employees authorized by the superintendent or superintendent's designee. The board intends to allow the superintendent to authorize such uses on a case-by-case basis to the maximum extent permitted by the Act; and
- Other uses by the superintendent or board members authorized by the board president. The board intends to allow the board president to authorize such uses on a case-by-case basis to the maximum extent permitted by the Act

All uses pursuant to this policy must be (1) consistent with other district policies, (2) consistent with the provisions of Title 92, Nebraska Administrative Code, Chapter 27 (Nebraska Department of Education "Rule 27"), and (3) reported as compensation in accordance with the Internal Revenue Code of 1986, as amended, and taxes, if any, are paid. It is the responsibility of each board member or employee to account for their own tax liability, and the district will not indemnify or account for any personal use of public resources by the board member or employee.

All of the provisions of Rule 27 will apply to non-certificated staff for the purposes of this policy. In addition, employees may not use the school's internet, computers, or other technology to access obscene or pornographic material, sext, or engage in any illegal activities.

Adopted on: 7/10/17

Revised on: _____

Reviewed on: _____5/13/24_____

11.7. Review & Approve Technology in the Classroom Policy (3050)- no changes

3050 Technology in the Classroom

I. In General

The district desires to use technology in a way that aids in the education of students. New devices and applications offer a number of helpful tools that can improve the student experience and increase learning. Many of these devices and applications also create concerns about student privacy. It is the goal of the district to embrace the helpful elements of technological advancement while remaining mindful of potential student privacy issues.

II. Devices

A. Non-district issued electronic devices may be provided by teachers for use in their classroom, so long as the use of such devices is supervised by a staff member and subject to the conditions set forth below.

Teachers who wish to bring a device into the classroom should inform the principal before deploying the device. The building principal may at his or her discretion prohibit the use of such devices or otherwise limit their use. The building principal may at any time direct that a teacher discontinue use of a given device.

1. Smart speakers such as Google Home, Amazon Echo, Apple HomePod, and similar devices may be approved for use in the classroom. The device must be registered to an account linked to the classroom teacher's school email address. The district will not maintain any records created by use of the smart speaker device. Any record of use will be considered non-record communications pursuant to Nebraska's Records Management Act, and not be maintained by the district.
2. All other electronic devices that connect to the internet that a staff member wishes to use for the education of students should be disclosed to the administration prior to use.

B. Assistive technology may be used in district classrooms. Any assistive technology, such as an AngelSense device, that actively or passively creates or transmit audio or video recordings must have that function disabled while the student uses the device in

a district classroom unless required by law. No assistive technology devices will be permitted to record or transmit the classroom activity of other students unless required by law.

- C. Any classroom recordings made by a staff member will be made pursuant to district policy.

III. Applications

- A. School as Agent. The school will serve as an agent for parents/guardians in the collection of information within the school context. The school's use of student information is solely for education purposes.

- B. District Applications. The district uses various software applications to record, track, and store student data. Each application selected by the district is in compliance with federal and state law, to the best of the administration's knowledge. Should the district become aware that an application used by the district has suffered a data breach, or been found to be out of compliance with federal or state law, the district will investigate the scope of the violations and notify students, parents, and staff in accordance with district policy.

- C. Staff-Selected Applications.

1. Staff are permitted to select applications for use in the classroom.
2. Staff must perform basic due diligence to ensure that the application is safe for students and serves a pedagogical purpose. Staff must notify their supervising administrator of the application they plan to use as part of their lesson plan prior to their use in the classroom. The district may at any time direct that a teacher discontinue use of a given application. The district will provide training on the relevant student privacy laws to staff members who are selecting and deploying applications in the classroom.

Adopted on: 7/8/19

Revised on: _____

Reviewed on: _____5/13/24_____

11.8. Review & Approve Leasing Personal Property Policy (3052)- no changes

3052
Leasing Personal Property

I. Leases of Personal Property by the District

A. Applicability of this policy.

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

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

B. General Leasing Policy

1. The school district's budget shall be the guide for all leases of personal property. Any leases of personal property must be approved by the board or superintendent.
2. The board intends to lease competitively, whenever possible, without prejudice and to seek maximum educational value for every dollar expended.
3. The leasing of equipment and other goods shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the leasing program of the school district.
4. Leases of personal property or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.
5. No board member, employee, volunteer, parent-teacher organization, or other individual or entity may use a school district account, its tax identification number, or its tax exemption to make personal leases of any kind or for any reason.

C. Leasing Procedures

1. School personnel must secure the approval of the board or superintendent before entering into a lease for personal property.
2. For lease of more than **\$1,000**, the district will secure written quotes and/or estimates from a reasonable number of vendors. The district will lease from a responsible vendor with the lowest price unless the board approves the lease from the more expensive vendor.

D. Relations with Vendors

1. The board wishes to maintain good working relations with vendors who lease equipment, goods, and other personal property to the school system. The school shall not extend favoritism to any vendors. Each lease shall be entered into on the basis of quality, price and delivery, with past experiences being a factor if all other considerations are equal.
2. No lease shall be made that violates any conflict of interest policy or law.
3. The board believes in patronizing local businesses. Consequently, when proposals are judged to be equal in terms of quality, price, and/or service, the lease will be awarded to the firm that is located within the district. However, the board will not sacrifice either quality or economy to patronize local businesses.

II. Lease of District-Owned Personal Property to Others

A. Personal Property Valued at No More Than \$ 1,000

If the Superintendent determines that any personal property that is owned by the school district and has a fair market value of no more than **\$1,000** is not needed for school district use, the Superintendent may enter into a lease agreement for a period no longer than the period of time during which such property is not needed for school purposes and in no event longer than **30** days. The Superintendent is authorized to determine the terms and conditions of the lease of this district-owned personal property, provided however that Superintendent will avoid leasing such personal property at a rate that is significantly lower than the fair market value for

comparable rentals of similar personal property. At Superintendent's discretion, Superintendent may require lessors of this district-owned personal property to furnish property and liability insurance covering lessors use of such property.

B. Personal Property Valued in Excess of \$1,000

If the board of education determines that any personal property that is owned by the school district and has a fair market value of at least **\$1,000** is not needed for school district use, the board may lease such property, or portion thereof, upon such terms and conditions as it determines.

Adopted on: 7/8/19

Revised on: _____

Reviewed on: _____5/13/24_____

11.9. Review & Approve Insurance Policy (4006)- no changes

**4006
Insurance**

The school district shall provide workers' compensation insurance for the protection of the district and its employees, and such other insurance as the board deems appropriate or has agreed to provide pursuant to a contract or collective bargaining agreement.

Adopted on: 2/13/17

Revised on: _____

Reviewed on: _____ 5/13/24 _____

11.10. Review & Approve Outside Employment Policy (4008)- no changes

4008
Outside Employment

1. An employee's responsibilities to the district take precedence over personal responsibilities during school hours. Employees may not engage in other employment business activity during assigned duty hours.
2. Tutoring
 - a. Teachers are expected to assist students who are having learning problems as part of the teachers' employment. Such assistance is expected both in the classroom and at other times during the school day.
 - b. A teacher shall not solicit a student or parent to retain the teacher as a tutor and shall not act as a tutor for pay or other remuneration for any student who is then enrolled in any class taught by that teacher.
 - c. In all other cases during the school year, a teacher may act as a tutor for pay or other remuneration upon prior approval of the building principal and superintendent or designee.
3. Employees shall attend to personal matters outside their assigned duty hours with the district whenever possible.
4. Employees may conduct business on behalf of the district during assigned duty hours, but at times that do not disrupt or interfere with teaching responsibilities or student activities.
5. Employees shall not misrepresent, either expressly or by implication, that any activity, solicitation, or other endeavor is sponsored, sanctioned, or endorsed by the district.
6. In any written or verbal presentation by an employee that might be perceived as being sanctioned, sponsored, or endorsed by the district, other than district-related instruction or presentation to district students or personnel, the employee shall communicate to the audience or recipients that the views expressed are those of the employee and not necessarily those of the district or board.
7. Sale of goods or services by employees.

- a. Employees shall not sell, solicit or promote the sale of goods or services to students.
 - b. Employees shall not sell, solicit or promote the sale of goods or services to parents of students when the employee's relationship with the district is used to influence any sale or may be reasonably perceived by parents as attempting to influence any sale.
 - c. Employees with supervisory or managerial responsibilities shall not sell, solicit or promote the sale of goods or services to employees over whom they have such responsibilities in any manner that could reasonably be perceived as coercive by the subordinate employee(s).
 - d. Employees shall not use employee, student, or parent directories in connection with the solicitation, sale, or promotion of goods or services and shall not provide any such directory to any person or entity for any purpose without the prior knowledge or approval of the building principal.
8. No school board member, administrator, teacher, or other employee shall use the personnel, facilities, resources, equipment, property, or funds of the district for personal financial gain or business activities.
 9. All written or artistic works, instructional materials, inventions, procedures, ideas, innovations, systems, programs, or other work product created or developed by any employee in the course and scope of performance of his or her employment duties on behalf of the district, whether published or not, shall be the exclusive property of the district; and the district has the sole right to sell, license, assign, or transfer any and all right, title, or interest in and to such property.
 10. Staff may not exploit their professional relationships for personal gain.

Adopted on: 2/13/17

Revised on: _____

Reviewed on: ___5/13/24_____

**11.11. Review & Approve Restrictions on Employees Receiving Gratuities Policy
(4009)- no changes**

4009

Restrictions on Employees Receiving Gratuities

An employee who, because of his or her employment by the school district, receives any bonus merchandise or gift with a value over \$ 50.00 must disclose the receipt of such gift to the superintendent, who will then report that gift to the board. The superintendent, at his or her discretion, may require that the gift become the property of the district. No certificated staff member may not accept any gift which will impair the professional judgment of the recipient.

Employees are directed to discourage merchants from offering bonus paraphernalia in exchange for the school's patronage.

Adopted on: 2/13/17

Revised on: _____

Reviewed on: _____ 5/13/24 _____

**11.12. Review, Discuss, & Approve Salary Schedule for Certified Employees Policy
(4029)- POSSIBLE CHANGES**

4029
Salary Schedule for Certificated Employees

The board of education recognizes the "salary schedule" and related provisions for compensation currently in effect resulting from negotiations between the board and the education association. This policy is intended to supplement the terms and conditions contained in the collective bargaining agreement. If there is any conflict between the terms of this policy and the collective bargaining agreement, the terms of the negotiated agreement shall control.

Horizontal Advancement. Teachers who wish to advance horizontally on the salary schedule must notify the superintendent in writing prior to September 1 of the preceding school year. The teacher must furnish the superintendent with college transcripts by September 1 for the teacher to qualify to move horizontally on the salary schedule. If an institution will not issue an official transcript by September 1, the teacher must provide the superintendent with written confirmation by September 1 from a college official attesting that the teacher has satisfactorily completed the courses.

Movement Past the BA Column. Teachers who wish to advance beyond the BA column must be accepted in a Masters Program that relates to their teaching field, as determined by the superintendent. Teachers must inform the superintendent of their enrollment prior to the beginning of their class to discuss its work-related objectives.

Movement Past the MA Column. Teachers who wish to advance beyond the MA column must be enrolled in course work that relates to their teaching field, as determined by the superintendent. Teachers must inform the superintendent of their enrollment prior to the beginning of their class to discuss its work-related objectives.

Superintendent's Review. The superintendent shall review all requests for advancement on the salary schedule resulting from a teacher's acquiring additional teaching experience or for completion of college courses, and shall report all changes to the board of education annually.

Vertical Advancement. A teacher may advance only one step vertically on the schedule in any year.

Adopted on: 2/13/17
Revised on: ___8/24/23_____
Reviewed on: ___5/13/24_____

If you have verification of additional credit hours taken that would move you horizontally on the schedule, believe the above placement is incorrect, or plan to complete additional approved coursework, please indicate that below. Transcripts verifying successful completion of additional approved coursework must be submitted no later than August 1, **2024**.

Please mark all that apply.

_____ I anticipate a horizontal movement on the salary schedule.

_____ I agree that next year's anticipated placement is correct.

_____ I disagree with the anticipated placement. It should be _____.

_____ I plan on completing ____ credit hours of approved coursework over the summer.

12. Consider and Approve Financial Reports

12.1. General Fund Report

May Board Meeting/April receipts

Financial Statement	First State SN	First State MM	Cornerstone Pay	CD Bank of Clarks
Bank Balance/March	\$371,600.48	\$1,941,876.80	\$15,673.91	\$86,714.05
Deposits for month	\$432,500.00	\$318,701.56	\$165,863.86	
Interest for month	\$182.51	\$4,729.81	\$0.00	
Total available	\$804,282.99	\$2,265,308.17	\$181,537.77	
Disbursements	\$423,945.97	\$432,502.57	\$165,863.86	
Bank Balance	\$380,337.02	\$1,832,805.60	\$15,673.91	
Outstanding Checks	\$10,555.41			
Bank Balance	\$369,781.61	\$1,832,805.60	\$15,673.91	
Certificates of Deposit		83,459.06		
Total Money available	\$2,388,434.23			
May Disbursements	\$515,743.98	`		
<hr/>				
Receipts:	Budget	April	Last mo Y-T-D	Year to Date
1100 Taxes	\$4,529,383.00	\$138,883.90	\$2,316,292.58	\$2,455,176.48
1115 Carline tax	\$5,500.00	\$0.00	\$1,334.24	\$1,334.24
1120 Public Power District Sales	\$5,500.00	\$5,204.88	\$10,171.19	\$15,376.07
1125 Motor Vehicle Taxes	\$190,000.00	\$16,690.20	\$150,652.32	\$167,342.52
1510 Interest	\$33,000.00	\$5,474.87	\$28,687.27	\$34,162.14
1911 Local License Fees	\$900.00	\$0.00	\$980.00	\$980.00
1925 Categorical Grants	\$300.00	\$0.00	\$0.00	\$0.00
1990 Other Local Receipts	\$38,000.00	\$879.97	\$29,558.59	\$30,438.56
2110 County Fines	\$18,000.00	\$1,200.28	\$8,555.90	\$9,756.18
3110 State Aid	\$355,717.00	\$35,572.00	\$246,662.00	\$282,234.00
3120 Sp. Ed. Program	\$235,000.00	\$68,422.00	\$284,876.00	\$353,298.00
3125 Sp. Ed. Transportation	\$8,000.00	\$0.00	\$0.00	\$0.00
3130 Homestead Exemption	\$25,000.00	\$5,490.69	\$5,491.43	\$10,982.12
3131 Property Tax Credit	\$400,000.00	\$0.00	\$273,845.28	\$273,845.28
3180 Pro-Rata Vehicle	\$8,500.00	\$3,997.27	\$3,414.50	\$7,411.77
3400 State Apportionment	\$30,000.00	\$0.00	\$35,646.29	\$35,646.29
3512 Dist Ed Incentive	\$0.00	\$0.00	\$1,000.00	\$1,000.00
3535 High Ability Learners	\$3,000.00	\$0.00	\$2,342.00	\$2,342.00
3551 CTE Grant	\$0.00	\$0.00	\$7,500.00	\$7,500.00
4212 Title II	\$1,000.00	\$0.00	\$0.00	\$0.00
4310 REAP	\$20,000.00	\$20,836.67	\$3,180.93	\$24,017.60
4421 IDEA	\$62,000.00	\$0.00	\$0.00	\$0.00
4505 Title	\$23,000.00	\$0.00	\$26,011.00	\$26,011.00
4516 IDEA Preschool Enrollment Pov	\$75,000.00	\$0.00	\$2,061.00	\$2,061.00
4518 IDEA	\$60,000.00	\$0.00	\$37,939.00	\$37,939.00
4530 Grants	\$75,000.00	\$0.00	\$3,500.00	\$3,500.00
4708 Medicaid	\$15,000.00	\$0.00	\$5,123.10	\$5,123.10
4998 ESSRS III	\$51,000.00	\$5,408.00	\$45,790.00	\$51,198.00
5300 Sale of Property	\$2,500.00	\$0.00	\$2,585.00	\$2,585.00
	\$25,000.00	\$0.00	\$0.00	\$0.00
TOTAL	\$6,295,300.00	\$308,060.73	\$3,533,199.62	\$3,841,260.35
3100 Hot Lunch/Non Program		\$9,882.22	\$41,028.64	\$50,910.86
				\$3,892,171.21

Board Report - Board

Unposted; Batch Description May 2024 invoices

Invoice Number

Description

Fund Number

01

General Fund

Sams Club Apr 2024

office supplies

50.70

50.70

AMPLIFY EDUCATION, INC.

inv-250292

2nd grade curriculum

450.00

AMPLIFY EDUCATION, INC.

inv-250311

JH science

134.06

AMPLIFY EDUCATION, INC.

inv250301

4/5 CKLA

3,504.28

AMPLIFY EDUCATION, INC.

inv250303

2nd grade CKLA

1,307.20

AMPLIFY EDUCATION, INC.

inv250305

6-8 curriculum

1,910.00

AMPLIFY EDUCATION, INC.

inv250307

2/3 curriculum

1,303.58

AMPLIFY EDUCATION, INC.

inv250325

1st grade CKLA

1,162.00

Total AMPLIFY EDUCATION, INC.

9,771.12

ATS, LLC

2066

monthly night custodial

8,722.04

Total ATS, LLC

8,722.04

AURORA NEWS REGISTER

84709/84983/85291/86

Advertising/graduation programs

321.50

Total AURORA NEWS REGISTER

321.50

BLACK HILLS ENERGY

20240508

monthly shop

663.68

Total BLACK HILLS ENERGY

663.68

BLACK HILLS ENERGY

20240508

monthly east bldg Polk

1,357.24

Total BLACK HILLS ENERGY

1,357.24

BLACK HILLS ENERGY

20240508

monthly West bldg Polk

1,693.56

Total BLACK HILLS ENERGY

1,693.56

BLACK HILLS ENERGY

20240508

monthly addition Polk

1,755.38

Total BLACK HILLS ENERGY

1,755.38

CARL'S SKRAP

244862

tashpickup Clarks

190.00

CARL'S SKRAP

244863

trash pickup Polk

230.00

Total CARL'S SKRAP

420.00

CARLSTROM ELECTRIC, LLC

2768

crows nest/shop lines

575.00

Total CARLSTROM ELECTRIC, LLC

575.00

CASH-WA DISTRIBUTING

14184243

office clarks

70.90

Total CASH-WA DISTRIBUTING

70.90

CASH-WA DISTRIBUTING

14191314

custodial Polk

588.24

Total CASH-WA DISTRIBUTING

588.24

CASH-WA DISTRUBUTING

14167666

custodial clarks

196.70

Total CASH-WA DISTRUBUTING

196.70

CENTRAL NE REHAB SERVICES

March 2024

OT/PT

7,060.87

Total CENTRAL NE REHAB SERVICES

7,060.87

CENTRAL VALLEY AG

April 2024

monthly activity

4,947.27

CENTRAL VALLEY AG

March 2024

March fuel

2,320.31

Total CENTRAL VALLEY AG

7,267.58

Invoice Number	Description	Amount
April 2024	custodial supplies	296.93
Total CLARKS LUMBER		296.93
G23088A	AHans computer repair	496.00
G23275	computer repair LSanchez	214.00
Total COMPUTER HARDWARE INC		710.00
382337	annual booklet	597.08
Total COPYCAT PRINTING & SIGNS		597.08
20240509	water supplies Clarks	184.00
20240509-0001	water supplies Clarks	179.00
Total CULLIGAN OF GRAND ISLAND		363.00
800058096	water supplies Polk	238.00
Total CULLIGAN of YORK		238.00
20240508	openpath, rhombus	1,194.80
Total DIODE TECHNOLOGIES INC.		1,194.80
inv543547	monthly fax fee	56.64
inv546762	copy fees	337.66
Total EAKES OFFICE SOLUTIONS		394.30
5077422	service Polik	102.50
Total ECOLAB		102.50
20240506	FCS supplies	15.19
20240508	FCS supplies	27.90
Total ECONOMY HOMETOWN MARKET		43.09
March 2024	sped services	21,505.56
Total ESU #7		21,505.56
5/6/2024	monthly network bill	13,050.94
March 2024	tech fees	10,408.00
Total ESU 7 NETWORK SUPPORT		23,458.94
John Baylor course	ACT prep coure	1,408.00
Mar 2024 LMHP	reg ed LMHP	1,761.75
Total ESU7		3,169.75
1540777	library software	1,642.82
Total FOLLETT CONTENT SOLUTIONS, LLC		1,642.82
2351	bus driver drug tests	174.00
Total FRANSSSEN, LARRY		174.00
12310	Polk service	1,028.88
12311	clarks service	157.50
12312	clarks sewer camera and toilet repair	522.70
Total HANS SERVICE, LLC		1,709.08

Vendor Name	Invoice Number	Description	Amount
HOMETOWN LEASING	20240506	monthly copier leases	2,593.76
HOMETOWN LEASING	20240508	printer lease	13.79
HOMETOWN LEASING	20240509	monthly	2,813.69
Total HOMETOWN LEASING			<u>5,421.24</u>
HYDROSCAPE, LLC	5592	startup for sprinklers Clarks	121.00
Total HYDROSCAPE, LLC			<u>121.00</u>
ISLAND SUPPLY WELDING CO	316564	supplies THofmann	24.00
Total ISLAND SUPPLY WELDING CO			<u>24.00</u>
KSB SCHOOL LAW	16269	legal fees	183.50
Total KSB SCHOOL LAW			<u>183.50</u>
KWIK STOP	April 2024	monthly fuel Clarks	1,173.09
Total KWIK STOP			<u>1,173.09</u>
M & O Door Metals, Inc	IN105689	keys	49.31
Total M & O Door Metals, Inc			<u>49.31</u>
M&E PLASTIC REPAIR	slide-Polk	slide repair Polk	2,000.00
Total M&E PLASTIC REPAIR			<u>2,000.00</u>
MANSTEDT K-LAWN, LLC.	2024-006	football field lawncare	1,989.00
Total MANSTEDT K-LAWN, LLC.			<u>1,989.00</u>
MENARDS	84183	supplies THofmann	179.53
Total MENARDS			<u>179.53</u>
MILLER TROPHY	554522	Valedictorian/Salutatorian supplies	31.00
Total MILLER TROPHY			<u>31.00</u>
NE COUNCIL/SCHOOL ADMIN	81150	seminar KBeran	75.00
NE COUNCIL/SCHOOL ADMIN	Fisher 24/25	Fisher membership	435.00
NE COUNCIL/SCHOOL ADMIN	Helgoth 2024/25	Helgoth membership	435.00
Total NE COUNCIL/SCHOOL ADMIN			<u>945.00</u>
NE SAFTEY CENTER	57-12743	Osantowski driver training	125.00
Total NE SAFTEY CENTER			<u>125.00</u>
NEBRASAK CENTER for the EDUCATION of CHILDREN who are BLIND or VISUALLY IMP	April 2024	monthly sped	4,900.00
NEBRASAK CENTER for the EDUCATION of CHILDREN who are BLIND or VISUALLY IMP	March 2024	sped services	4,900.00
Total NEBRASAK CENTER for the EDUCATION of CHILDREN who are BLIND or VISUALLY IMP			<u>9,800.00</u>
NORTHEAST NEBRASKA TELEPHONE COMPANY	20240509	monthly phone Clarks	206.68
NORTHEAST NEBRASKA TELEPHONE COMPANY	20240509-0001	monthly phone Clarks	215.39
Total NORTHEAST NEBRASKA TELEPHONE COMPANY			<u>422.07</u>
NORTHWEST EVALUATION ASSN	109777	MAPS testing	2,765.00
Total NORTHWEST EVALUATION ASSN			<u>2,765.00</u>

Vendor Name	Invoice Number	Description	Amount
PENNERS TIRE & AUTO INC	1-198626	bus 21, 2 tires	1,281.40
PENNERS TIRE & AUTO INC	1-199360	bus 11 2 tires	1,323.18
Total PENNERS TIRE & AUTO INC			2,604.58
PETTY CASH FUND	Mar/Apr 2024	misc charges	817.74
Total PETTY CASH FUND			817.74
POLK CO HEALTH DEPT	March 2024	monthly nursing	3,172.73
Total POLK CO HEALTH DEPT			3,172.73
POLK COUNTY NEWS	4402	advertising	208.63
Total POLK COUNTY NEWS			208.63
POLK COUNTY RPPD	20240506	hwy 92 light	23.08
POLK COUNTY RPPD	20240509	monthly clarks	1,374.58
POLK COUNTY RPPD	20240509-0001	monthly clarks	1,968.08
POLK COUNTY RPPD	20240509-0002	ballfield clarks	44.39
Total POLK COUNTY RPPD			3,410.13
POLK LIGHT & WATER DEPT	20240508	monthly Polk	4,095.12
Total POLK LIGHT & WATER DEPT			4,095.12
PRINCIPAL LIFE INSURANCE COMPANY	20240509	LTD	383.75
Total PRINCIPAL LIFE INSURANCE COMPANY			383.75
RASMUSSEN MECHANICAL SERVICES INC.	SRV110788	gym unit-Clarks	1,223.16
Total RASMUSSEN MECHANICAL SERVICES INC.			1,223.16
REDMAN TURF SERVICE	3895	lawncare Polk	1,618.22
REDMAN TURF SERVICE	3897	lawncare Polk	1,314.60
Total REDMAN TURF SERVICE			2,932.82
RHD PUBLISHING LLC	16042/16043/16200/	board advertising	122.76
RHD PUBLISHING LLC	March 2024	board advertising	132.65
Total RHD PUBLISHING LLC			255.41
RUSSELL, SHARON	cars wash Apr 2024	car wash-sped van	12.00
Total RUSSELL, SHARON			12.00
SAM'S CLUB/SYNCHRONY BANK	20240509	misc	798.82
Total SAM'S CLUB/SYNCHRONY BANK			798.82
SAPP BROTHERS PETROLEUM	in4429205	propane Clarks	1,214.99
Total SAPP BROTHERS PETROLEUM			1,214.99
SAVVAS LEARNING COMPANY LLC	7028688384A	K-6 music	643.91
Total SAVVAS LEARNING COMPANY LLC			643.91
SCHEERER-HAMM, JONATHON	bus license	bus license	62.00
Total SCHEERER-HAMM, JONATHON			62.00
STROMSBURG WATER & CONDIT	20240508	soft water supplies Polk	82.50
Total STROMSBURG WATER & CONDIT			82.50

TIME MANAGEMENT SYSTMS	308897	monthly timeclock fee	65.55
Total TIME MANAGEMENT SYSTMS			<u>65.55</u>
TRUCK CENTER COMPANIES	credit	credit	(24.75)
TRUCK CENTER COMPANIES	RA105011476:01	bus 21 inspection	195.50
TRUCK CENTER COMPANIES	RA105011498:01	Bus 18 inspection/wiper blades	267.49
TRUCK CENTER COMPANIES	RA105011501:01	Bus 11 inspection/seat adjustment	391.00
TRUCK CENTER COMPANIES	RA105011544:01	Bus 14 ABS light/insp	684.25
TRUCK CENTER COMPANIES	RA105011567:01	bus 19 insp/mirrors/oil/filters/engine	766.71
TRUCK CENTER COMPANIES	RA105011571:01	bus22 insp/fan/oil/filters	779.50
TRUCK CENTER COMPANIES	RA105011580:01	Bus 17 oil/filter/airfilter/insp/emg win	714.04
TRUCK CENTER COMPANIES	RA105011631:01	bus 21-shock absr/fuel filter/steering	1,473.63
TRUCK CENTER COMPANIES	RA105011653:01	Bus 21 alignment	310.36
TRUCK CENTER COMPANIES	RA105011661:01	bus 11 tierod arms/drag link, shock kit	2,183.76
TRUCK CENTER COMPANIES	RA105011713:01	bus 18 drag link,tie rod,	2,358.94
Total TRUCK CENTER COMPANIES			<u>10,100.43</u>
U.S. BANK	4484730073189507Apr	credit card	963.78
U.S. BANK	448473011412000A	credit card	1,107.63
U.S. BANK	4484730153582126Apr	credit card	129.17
U.S. BANK	4484731000029923A	credit card	5,423.63
Total U.S. BANK			<u>7,624.21</u>
UNIVERSITY OF NEBRASKA STATE MUSEUM	field trip	field trip	84.00
Total UNIVERSITY OF NEBRASKA STATE MUSEUM			<u>84.00</u>
URKOSKI, KELLY	saxophone	saxophone purchase	300.00
Total URKOSKI, KELLY			<u>300.00</u>
VARITRONICS, LLC	c34205	supplies Killion	31.40
Total VARITRONICS, LLC			<u>31.40</u>
VILLAGE OF CLARKS	211984	monthly water/sewer Clarks	137.30
Total VILLAGE OF CLARKS			<u>137.30</u>
VYE BROADBAND	20240419	monthly	613.00
Total VYE BROADBAND			<u>613.00</u>
WILLIAMS, BAILEY	Spr 2024 tuit reimb	Spr 2024 tuition reimb	1,440.00
Total WILLIAMS, BAILEY			<u>1,440.00</u>
WINDSTREAM	20240419	monthly phone line	108.55
Total WINDSTREAM			<u>108.55</u>
WINDSTREAM	20240509	monthly fee	316.38
Total WINDSTREAM			<u>316.38</u>
WINDSTREAM	20240419	monthly West bldg Polk	170.65
Total WINDSTREAM			<u>170.65</u>
YANDA'S MUSIC & PRO AUDIO INC.	697375	credit for Gansebom supplies	(62.00)
YANDA'S MUSIC & PRO AUDIO INC.	699136	supplies Gansebom	64.00
YANDA'S MUSIC & PRO AUDIO INC.	699328	supplies Gansebom	8.99

Total YANDA'S MUSIC & PRO AUDIO INC.

Board Report - Board

Unposted; Batch Description May 2024 invoices

Invoice Number

Description

Amount

10.99

YORK NEWS TIMES

1213600-1

advertising

60.00

Total YORK NEWS TIMES

60.00

YORK VACUUM CENTER

0352452

custodial supplies Polk

74.90

Total YORK VACUUM CENTER

74.90

Fund Number 01

164,398.75

Checking Account ID 01

164,398.75

Cornerstone Bank 182,075.78

BCBS 60,155.82

Cross County 1104.03

Employee Benefit 174.36

Hofmann HSA 335.84

EFTPS 49,740.20

NE Dept Rev 7375.43

NPERS 45,863.47

511,223.68

total transfer:
515,743.98

Added to transfer

Aflac 1216.81

Ameritas 554.16

45 Plan 1438.33

misc 1311.00

4520.30

2023-2024 General Fund Expenditures:									General Fund Revenue:				Other Funds:		Balances: 23-24 Year		BF & DF Projects:		Balances: 23-24 Year		Prior Years: Fund Name: 22-23 Year		Balances: 21-22 Year	
Month	Expenditures:	Payroll	Monthly Total	YTD Expend.	% Spent	22-23 Year	21-22 Year	20-21 Year	Levy	Non-levy	Total	YTD Revenue	Fund Name:	Fund Name:	Balances: 23-24 Year	Balances: 23-24 Year	Fund Name:	Fund Name:	Balances: 23-24 Year	Balances: 23-24 Year	Balances: 23-24 Year	Balances: 23-24 Year	Balances: 23-24 Year	Balances: 23-24 Year
Sept.	\$54,550.14	\$359,882.20	\$414,432.34	\$414,432.34	5.84%	\$441,867.41/6.56%	\$463,029.89/7.61%	\$471,016.73/8.42%					9/1/2023	Building	\$2,126,001.00	Art Wall, lease purchase, Hudt tech updates, Ag floor	Activities (hs+elm)		\$178,832.34	Building	\$1,696,574.93		---	
Oct.	\$166,478.86	\$341,559.12	\$508,037.98	\$922,470.32	12.99%	\$438,434.02/13.06%	\$422,955.85/14.56%	\$453,681.99/16.45%	\$891,028.64	\$102,471.94	\$993,500.58	\$993,500.58	Depreciation	\$473,167.00	Suburban		Nutrition		Depreciation	\$274,343.87		---		
Nov.	\$174,772.18	\$342,855.33	\$517,627.51	\$1,440,097.83	20.28%	\$490,025.44/20.33%	\$403,089.56/21.18%	\$1,358,632.27/24.04%	\$226,470.63	\$69,773.26	\$296,243.89	\$1,289,744.47	10/1/2023	Building	\$2,342,301.09		Activities (hs+elm)		Building	\$1,750,560.81		\$2,102,833.32		
Dec.	\$100,750.46	\$341,466.11	\$442,216.57	\$1,882,314.40	26.50%	\$468,988.49/27.29%	\$468,150.60/28.88%	\$429,597.44/31.64%	\$52,391.45	\$73,446.11	\$125,837.56	\$1,415,582.03	Depreciation	\$425,614.02		Nutrition		Depreciation	\$274,399.11		\$321,610.68			
Jan.	\$95,573.77	\$350,029.63	\$445,603.40	\$2,327,917.80	32.78%	\$491,946.58/34.59%	\$433,141.60/35.99%	\$408,741.23/38.88%	\$3,352.07	\$125,442.37	\$128,794.44	\$1,544,376.47	11/1/2023	Building	\$2,140,472.34	Roof	Activities (hs+elm)		Building	\$1,745,100.83		\$1,453,177.72		
Feb.	\$140,619.06	\$341,468.00	\$482,087.06	\$2,810,004.86	39.57%	\$487,239.30/41.82%	\$402,010.59/42.60%	\$412,060.90/46.17%	\$755,058.20	\$236,574.59	\$991,632.79	\$2,536,009.26	Depreciation	\$425,707.31		Nutrition		Depreciation	\$274,455.49		\$218,005.35			
March	\$137,424.31	\$341,009.53	\$478,433.84	\$3,288,438.70	46.30%	\$437,740.48/48.31%	\$432,103.96/49.70%	\$412,633.62/53.47%	\$312,035.10	\$367,190.80	\$679,225.90	\$3,215,235.16	12/1/2023	Building	\$2,154,600.52	None	Activities (hs+elm)		Building	\$1,738,498.33		\$1,453,549.17		
April	\$95,336.62	\$327,669.68	\$423,006.30	\$3,711,445.00	52.26%	\$441,485.17/54.86%	\$427,862.67/56.73%	\$436,677.99/61.20%	\$77,290.73	\$243,139.53	\$320,430.26	\$3,535,665.42	Depreciation	\$425,794.78	None	Nutrition		Depreciation	\$274,511.88		\$159,464.61			
May	\$164,398.75	\$346,824.93	\$511,223.68	\$4,222,668.68	59.46%	\$525,106.08/62.65%	\$408,161.54/63.44%	\$435,547.14/68.90%	\$138,883.90	\$169,176.83	\$308,060.73	\$3,843,726.15	1/1/2024	Building	\$2,155,772.64	None	Activities (hs+elm)		Building	\$1,925,013.79		\$1,419,320.31		
June					0.00%	\$451,933.36/69.36%	\$457,619.26/70.96%	\$512,521.56/77.97%					Depreciation	\$426,029.38	Note (add use for teacher/ADMIN computer purchase)	Nutrition		Depreciation	\$240,621.09		\$159,457.75			
July					0.00%	\$511,075.20/76.94%	\$387,639.35/77.33%	\$528,316.64/87.32%					2/1/24	Building	\$2,337,122.10		Activities (hs+elm)		Building	\$2,064,614.20		\$1,717,830.55		
Aug					0.00%	\$383,924.16/82.65%	\$497,491.53/85.50%	\$397,554.24/94.36%					Depreciation	\$384,713.64	2 snowblowers	Nutrition		Depreciation	\$240,621.09		\$159,463.87			
Aug/EOY					0.00%	\$453,148.28/89.36%	\$289,771.10/90.27%	\$216,687.81/98%					3/1/2024	Building	\$2,451,242.21		Activities (hs+elm)		Building	\$1,665,574.86		\$1,054,945.50		
													Depreciation	\$384,793.51		Nutrition		Depreciation	\$222,821.09		\$159,470.64			
	YTD Expend	YTD Revenue	Cash Balance										4/1/2024	Building	\$2,061,028.82	Lease Purch Pymt	Activities (hs+elm)		Building	\$1,769,350.83		\$1,117,723.79		
Activities													Depreciation	\$384,869.94		Nutrition		Depreciation	\$222,914.43		\$159,476.98			
Elem Act													5/1/2024	Building	\$2,097,984.45		Activities (hs+elm)		Building	\$2,003,585.24		\$1,420,348.51		
Empl Ben													Depreciation	\$384,954.30		Nutrition		Depreciation	\$203,175.47		\$159,483.97			
Depreciation													6/1/2024	Building			Activities (hs+elm)		Building	\$2,126,191.80		\$1,499,135.38		
Building													Depreciation			Nutrition		Depreciation	\$193,152.25		\$99,655.93			
Nutrition													7/1/2024	Building			Activities (hs+elm)		Building	\$2,133,518.31		\$1,498,492.89		
General Fund Budget	\$7,102,164.00												8/1/2024	Building			Nutrition		Depreciation	\$182,948.53		\$99,667.12		
	\$7,102,164.00				(with grants)								Depreciation			Activities (hs+elm)		Building	\$2,128,411.06		\$1,481,919.19			
													Depreciation			Nutrition		Depreciation	\$182,948.53		\$274,295.12			

12.2. Nutrition Services Report

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 06	Fund Number 06	Lunch Fund	
ACTIVITY FUND	20240410	Sam's and Walmart for Kitchen	327.46
Total ACTIVITY FUND			<u>327.46</u>
CASH-WA DISTRIBUTING	14159944	Polk Food	771.44
CASH-WA DISTRIBUTING	14167660	Polk Food	486.85
CASH-WA DISTRIBUTING	CM3589120	Credit for promotional purchases	(127.15)
Total CASH-WA DISTRIBUTING			<u>1,131.14</u>
CASH-WA DISTRIBUTING	14159942	Clark Non Food	82.80
Total CASH-WA DISTRIBUTING			<u>82.80</u>
CASH-WA DISTRUBUTING	14159941	Clarks Food	365.81
CASH-WA DISTRUBUTING	14167667	Clarks Food	420.30
CASH-WA DISTRUBUTING	CM3588826	Clarks Food	(26.25)
CASH-WA DISTRUBUTING	CM3589119	Credit for promotional purchases	(72.24)
Total CASH-WA DISTRUBUTING			<u>687.62</u>
HILAND DAIRY FOODS	20240410	Milk Both sites	1,763.37
Total HILAND DAIRY FOODS			<u>1,763.37</u>
MCLEAN BEEF	20240412	Beef Booster Patties	261.98
Total MCLEAN BEEF			<u>261.98</u>
NEBRASKA FOOD DISTRIBUTION PROGRAM	47104	Brown Box deliveries	51.70
Total NEBRASKA FOOD DISTRIBUTION PROGRAM			<u>51.70</u>
OSANTOWSKI, SHELBY	20240410	Farm Eggs	96.00
Total OSANTOWSKI, SHELBY			<u>96.00</u>
Quast, Nicole	20240410	Farm Eggs	42.00
Total Quast, Nicole			<u>42.00</u>
Fund Number 06			<u>4,444.07</u>
Checking Account ID 06			<u>4,444.07</u>

Fund: 06 Lunch Fund

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1611	DAILY SALES-SCHOOL LUNCH PROGRAM	72,000.00	0.00	52,450.55	72.85	19,549.45
06 1620	DAILY SALES-NONREIMBURS PROG	7,700.00	0.00	5,027.09	65.29	2,672.91
06 1630	Revenue Special Functions	16,000.00	0.00	1,115.31	6.97	14,884.69
06 1920	CONTRIBUTIONS & DONATIONS	1,050.00	0.00	1,950.00	185.71	(900.00)
	Subtotal: LOCAL RECIEPTS	96,750.00	0.00	60,542.95	62.58	36,207.05
06 3150	STATE REIMBURSEMENT(OF NUTRITION PROG)	0.00	0.00	36,137.12	0.00	(36,137.12)
06 3200	GRANTS	6,000.00	0.00	10,069.39	167.82	(4,069.39)
	Subtotal: STATE RECEIPTS	6,000.00	0.00	46,206.51	770.11	(40,206.51)
06 4210	FEDERAL NUTRITION PROGRAM	87,000.00	0.00	10,455.84	12.02	76,544.16
	Subtotal: FEDERAL RECEIPTS	87,000.00	0.00	10,455.84	12.02	76,544.16
06 5200	TRANSFER FROM GENERAL FUND	35,000.00	0.00	0.00	0.00	35,000.00
	Subtotal: NON-REVENUE RECEIPTS	35,000.00	0.00	0.00	0.00	35,000.00
	Fund Total:	224,750.00	0.00	117,205.30	52.15	107,544.70

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	224,750.00	0.00	117,205.30	52.15	107,544.70

Hot Lunch

\$ 33,182.09

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
06	Lunch Fund								
1190	EARLY CHILDHOOD ED PROGRAMS	200.00	0.00	0.00	0.00	200.00	0.00	0.00	200.00
06 1190 610 002	SUPPLIES	200.00	0.00	0.00	0.00	200.00	0.00	0.00	200.00
610	SUPPLIES	200.00	0.00	0.00	0.00	200.00	0.00	0.00	200.00
1190	EARLY CHILDHOOD ED PROGRAMS								
2190	OTHER PUPIL SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 2190 610 002	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2190	OTHER PUPIL SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3100	FOOD SERVICE	103,000.00	0.00	49,705.09	48.26	53,294.91	0.00	0.00	53,294.91
06 3100 110 000	REGULAR SALARIES	103,000.00	0.00	49,705.09	48.26	53,294.91	0.00	0.00	53,294.91
110	REGULAR SALARIES	103,000.00	0.00	49,705.09	48.26	53,294.91	0.00	0.00	53,294.91
06 3100 120 000	Temporary Non-Instructional sub	5,500.00	0.00	3,265.65	59.38	2,234.35	0.00	0.00	2,234.35
120	Temporary Non-Instructional	5,500.00	0.00	3,265.65	59.38	2,234.35	0.00	0.00	2,234.35
06 3100 130 000	Overtime non-Instructional	300.00	0.00	0.00	0.00	300.00	0.00	0.00	300.00
130	STIPENDS	300.00	0.00	0.00	0.00	300.00	0.00	0.00	300.00
06 3100 210 000	HEALTH INSURANCE NON INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	HEALTH INSURANCE NON INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 220 000	SOCIAL SECURITY NON INSTRUCTIONAL	8,000.00	0.00	4,052.28	50.65	3,947.74	0.00	0.00	3,947.74
220	SOCIAL SECURITY NON INSTRUCTIONAL	8,000.00	0.00	4,052.28	50.65	3,947.74	0.00	0.00	3,947.74
06 3100 230 000	RETIREMENT NON INSTRUCTIONAL	11,000.00	0.00	4,909.79	44.63	6,090.21	0.00	0.00	6,090.21
230	RETIREMENT NON INSTRUCTIONAL	11,000.00	0.00	4,909.79	44.63	6,090.21	0.00	0.00	6,090.21
06 3100 430 000	REPAIRS AND MAINTENANCE	0.00	0.00	506.00	0.00	(506.00)	0.00	0.00	(506.00)
430	REPAIRS AND MAINTENANCE	0.00	0.00	506.00	0.00	(506.00)	0.00	0.00	(506.00)
06 3100 431 000	REPAIRS AND MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431	REPAIRS AND MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 610 001	SUPPLIES	5,000.00	0.00	2,343.53	46.87	2,656.47	0.00	0.00	2,656.47
06 3100 610 002	SUPPLIES	5,000.00	0.00	1,257.26	25.15	3,742.74	0.00	0.00	3,742.74
610	SUPPLIES	10,000.00	0.00	3,600.79	36.01	6,399.21	0.00	0.00	6,399.21
06 3100 630 001	FOOD	49,000.00	0.00	39,216.21	80.03	9,783.79	0.00	0.00	9,783.79
06 3100 630 002	FOOD	37,000.00	0.00	29,599.55	80.00	7,400.45	0.00	0.00	7,400.45
630	FOOD	86,000.00	0.00	68,815.76	80.02	17,184.24	0.00	0.00	17,184.24
06 3100 695 000	INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
695	INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 731 001	Machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
731	Machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 890 000	OTHER MISC EXPENSES	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
890	OTHER MISC EXPENSES	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
3100	FOOD SERVICE	224,300.00	0.00	134,855.94	60.12	89,444.06	0.00	0.00	89,444.06
8000	TRANSFERS (OUTGOING)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 8000 912 000	TRANSFERS TO THE SCHOOL LUNCH FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912	TRANSFERS TO THE SCHOOL LUNCH FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06	Lunch Fund	224,300.00	0.00	134,855.94	60.07	89,644.96	0.00	0.00	89,644.96

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	AP Outstanding	P/O Outstanding	Unencumbered Balance
Grand Total:		224,500.00	0.00	134,855.34	60.07	89,644.66	0.00	0.00	89,644.66

12.3. Activity Report

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 05	Fund Number 05	Activity Fund 7-12	
Ackerson, Erin	Class 2025	Class 2025	32.67
Ackerson, Erin	prom supplies	prom supplies	15.05
Total Ackerson, Erin			<u>47.72</u>
AWARDS UNLIMITED INC	92070	Hall of Fame awards	531.00
Total AWARDS UNLIMITED INC			<u>531.00</u>
Carlstom, Tiffany	60	prom supplies	175.00
Total Carlstom, Tiffany			<u>175.00</u>
CASH	Class of 2025	Class of 2025	1,140.00
Total CASH			<u>1,140.00</u>
Centura Public Schools	Golf Meet	Golf Meet	100.00
Centura Public Schools	V*Golf Meet	Golf Meet	(100.00)
Total Centura Public Schools			<u>0.00</u>
Elite Events Rental	24692	Class 2025	670.45
Total Elite Events Rental			<u>670.45</u>
Fangmeyer, Len	JH Starter	JH Starter	275.00
Total Fangmeyer, Len			<u>275.00</u>
FLOWER BOX, THE	Class 2025	Class 2025	96.00
Total FLOWER BOX, THE			<u>96.00</u>
GFWC SWC	Entry fee	JH Quiz bowl entrance fee	50.00
Total GFWC SWC			<u>50.00</u>
GRAY, JERI	Winter Activity	JH Basketball books	120.00
GRAY, JERI	Winter Activity HS	HS basketball books	445.00
Total GRAY, JERI			<u>565.00</u>
HOFMANN, LYNN	Boys/Girls BB	Boys/Girls BB	445.00
Total HOFMANN, LYNN			<u>445.00</u>
HOFMANN, TOM	Boys/Girls BB	Boys/Girls BB	532.50
Total HOFMANN, TOM			<u>532.50</u>
HOT LUNCH FUND	Class 2025	Class 2025	5.67
HOT LUNCH FUND	TR Meet	TR Meet	120.00
Total HOT LUNCH FUND			<u>125.67</u>
HPC GENERAL FUND	CC Payment 4-3-24	CC Payment	4,498.29
Total HPC GENERAL FUND			<u>4,498.29</u>
JOSTENS INC	33580856	Class 2024	637.00
Total JOSTENS INC			<u>637.00</u>
KERRY'S RESTAURANT & CATERING, INC.	110721	jr prom food	378.00
Total KERRY'S RESTAURANT & CATERING, INC.			<u>378.00</u>

Vendor Name	Invoice Number	Description	Amount
Leigh Public Schools	Golf Meet	Golf Meet	60.00
Total Leigh Public Schools			60.00
Marino, Jazmin	Prom balloons	prom balloons reimbursement	37.55
Marino, Jazmin	V*Prom balloons	prom balloons reimbursement	(37.55)
Total Marino, Jazmin			0.00
MENARDS	82109	FFA	99.05
Total MENARDS			99.05
Microtel Inn & Suites	10023777304,288	Speech	208.00
Total Microtel Inn & Suites			208.00
MILLER TROPHY	7-8 TR	7-8 TR	246.00
MILLER TROPHY	7-8 TR 3-20-24	7-8 TR	246.00
Total MILLER TROPHY			492.00
Music In Action	class 2025	class 2025	500.00
Total Music In Action			500.00
Mustang Inc	FFA Shirts	FFA Shirts	395.76
Total Mustang Inc			395.76
Nevco	PR-5249	Scoreboard 1/2	26,459.00
Total Nevco			26,459.00
Norfolk Public Schools	Music	Music	95.00
Total Norfolk Public Schools			95.00
NSAA District 2 Music	Music	Music	205.00
Total NSAA District 2 Music			205.00
OSCEOLA PUBLIC SCHOOLS	Golf	Golf	55.00
OSCEOLA PUBLIC SCHOOLS	JH Track Meet	JH Track Meet	75.00
Total OSCEOLA PUBLIC SCHOOLS			130.00
Palmer Public Schools	9-12 Track entry fee	9-12 track entry fee	130.00
Total Palmer Public Schools			130.00
Quast, Aubree	9-12 WR	9-12 WR Clock	50.00
Quast, Aubree	9-12 WR Clock	9-12 WR Clock	50.00
Total Quast, Aubree			100.00
Ruter, Larry	9-12 Starter	9-12 Starter	300.00
Total Ruter, Larry			300.00
SAM'S CLUB/SYNCHRONY BANK	CC Payment	CC Payment	2,132.68
Total SAM'S CLUB/SYNCHRONY BANK			2,132.68
Sandy Creek Public Schools	Golf	Golf	60.00
Total Sandy Creek Public Schools			60.00
Soule, Dylan	9-12 WR Clock	9-12 WR Clock	100.00

Vendor Name	Invoice Number	Description	Amount
Total Soule, Dylan			100.00
Speech Wire Tournament Services	Speech	Speech	90.00
Total Speech Wire Tournament Services			90.00
SRC Public Schools	HS Track Meet	HS Track Meet	150.00
SRC Public Schools	JH Track Meet	JH Track Meet	75.00
Total SRC Public Schools			225.00
Sutton Public Schools	Golf Meet	Golf Meet	120.00
Sutton Public Schools	HS Track Meet	HS Track Meet	150.00
Total Sutton Public Schools			270.00
Tailwinds Pole Vault Club	pole vault	pole vault	250.00
Total Tailwinds Pole Vault Club			250.00
UNO BASKETBALL CAMPS, LLC	002	team camp 9-12 BBball	250.00
Total UNO BASKETBALL CAMPS, LLC			250.00
WALSWORTH PUBLISHING CO	Yearbook	Yearbook	3,000.00
Total WALSWORTH PUBLISHING CO			3,000.00
Wood, Ronda	9-12 WR Meet	9-12 WR Meet	120.00
Total Wood, Ronda			120.00
YORK PUBLIC SCHOOLS	Golf entrance fee	golf entrance fee	150.00
Total YORK PUBLIC SCHOOLS			150.00
Fund Number 05			45,988.12
Checking Account ID 05			45,988.12

Regular; Processing Month 04/2024; Accounts to Include Accounts with
Activity; Fund Number 05

Fund: 05 Activity Fund 7-12

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
05 1510	INTEREST ON INVESTMENTS	400.00	25.91	233.23	58.31	166.77
05 1710	ACTIVITIES Admissions Receipts	4,500.00	2,154.00	29,806.00	662.36	(25,306.00)
05 1730	STUDENT ORGANIZATION DUES	5,000.00	0.00	1,100.00	22.00	3,900.00
05 1740	STUDENT TECH FEES	9,800.00	0.00	88.75	0.91	9,711.25
05 1750	REVENUE FROM ACTIVITIES	146,000.00	26,012.15	94,000.23	64.38	51,999.77
05 1790	Activity Income from other Schools	0.00	4,453.06	19,323.71	0.00	(19,323.71)
05 1920	CONTRIBUTIONS & DONATIONS	19,500.00	1,077.00	17,076.26	87.57	2,423.74
05 1990	MISCELLANEOUS LOCAL REVENUE	14,000.00	1,169.00	7,448.50	53.20	6,551.50
Subtotal: LOCAL RECIEPTS		199,200.00	34,891.12	169,076.68	84.88	30,123.32
Fund Total:		199,200.00	34,891.12	169,076.68	84.88	30,123.32

Revenue Summary Report

Processing Month: 04/2024

Regular; Processing Month 04/2024; Accounts to Include Accounts with
Activity; Fund Number 05

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	199,200.00	34,891.12	169,076.68	84.88	30,123.32

13. **Schedule Next BOE Meeting (Date, Time, Location)**
14. **Motion to Adjourn**
15. ***CLOSED SESSION: If, during the course of the meeting, discussion of any item on the agenda should be held in closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act**
16. ***SEQUENCE OF AGENDA: The sequence of agenda topics is subject to change at the discretion of the board.**