

June 12, 2023 7:00 PM

## **Agenda**

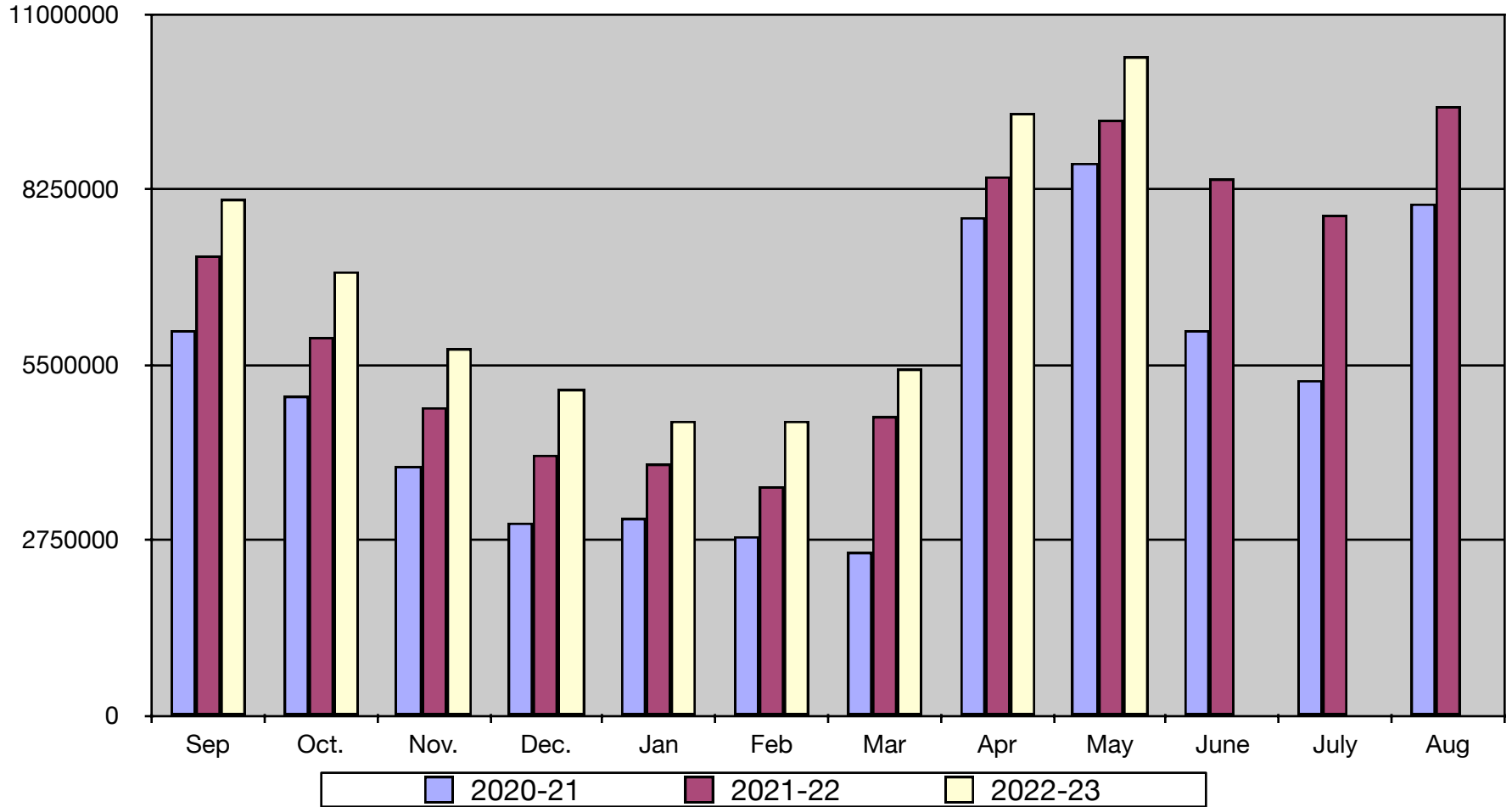
- I. Site Committee Meeting
- II. Finance Committee Meeting
- III. Call to Order and Roll Call
- IV. Notice of Open Meetings Act - Posted
- V. Consent Agenda
  - V.A. Minutes of the Previous Month's Meetings
  - V.B. Treasurer's Report
  - V.C. Statement of Activity Fund Accounts
  - V.D. Recommendation for Bill Payment
- VI. Items From Patrons on Agenda Items
- VII. Old Business
  - VII.A. Approval of Elementary Music Curriculum Materials
  - VII.B. Driver's Education Contract with ESU #3 2023-24
  - VII.C. Food Service Proposal Update
  - VII.D. KSB Policy Transition and Handbooks Update
  - VII.E. Policy Updates for 2023-2024 (Changes to previously approved KSB Policies)
- VIII. New Business
  - VIII.A. Educational Service Unit #3 Core Services and Property Tax Levy Funds Purposes for 2023-24
  - VIII.B. Purchase of a used school bus.
- IX. Reports
  - IX.A. Legislative Report
  - IX.B. Site Committee Report
  - IX.C. Budget Information for 2023-2024
  - IX.D. Set a Board Retreat Date
- X. Advance Planning
- XI. Adjourn



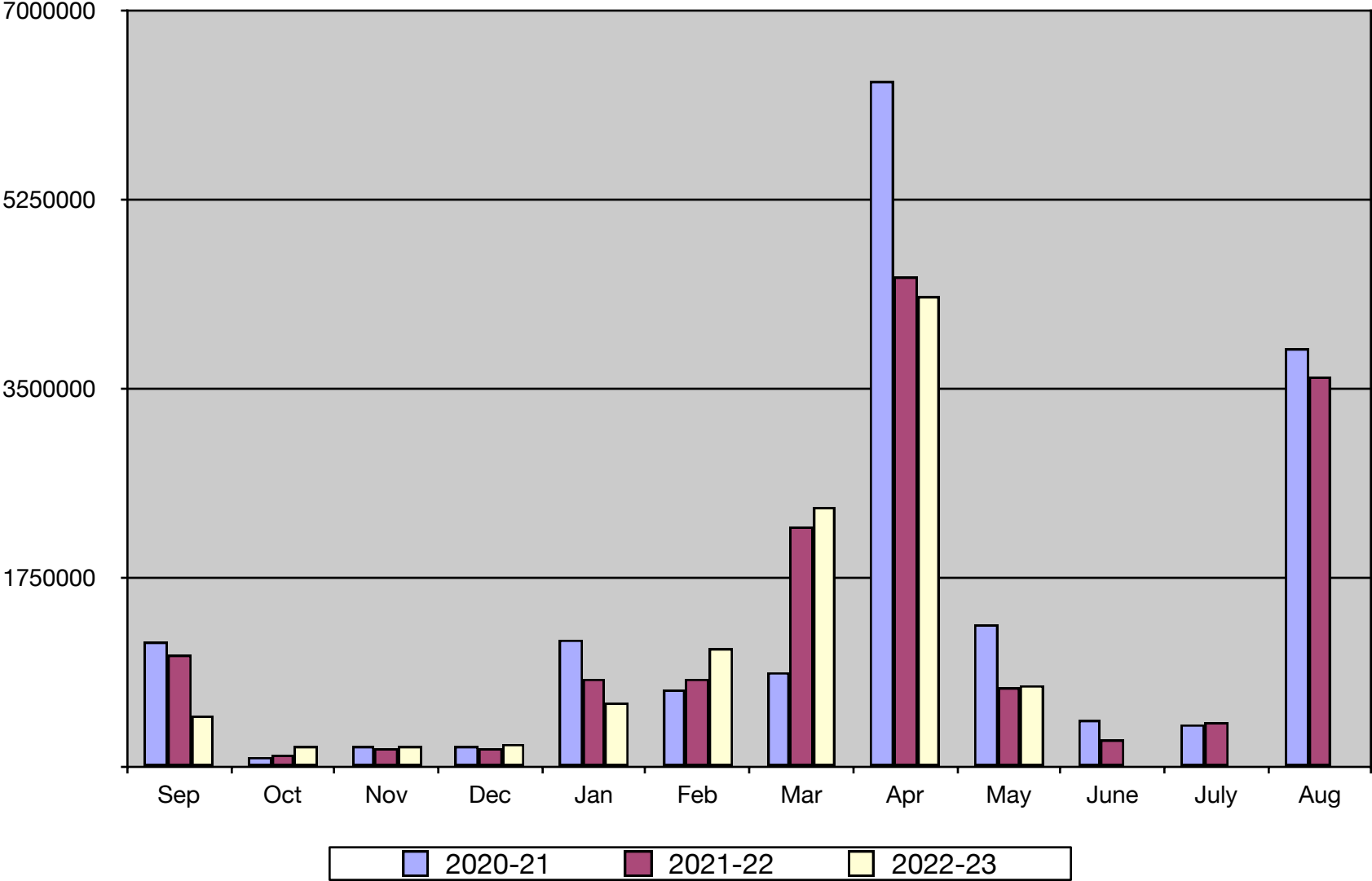
## Finance Report June 2023

- Our General Fund is \$10,350,138.25. Last year's balance at this time was \$9,331,253. We should easily make payroll and needed purchases through the summer month and head into the new budget in good shape.
- The Building Fund is at \$3,517,077.07. Payments for the lease purchase and Oak Leaf land purchase were recently paid from this account.
- We will discuss this a bit in the meeting today, but we are beginning to learn more about the new "Taxing Authority Lid" that now is added to our Spending Authority Lid. This could be overridden with a 70% vote of the Board.
- We received the first payments from Sarpy County connected to the PILOT Funds litigation. Total= \$393,531
  - General- \$324,367
  - Bond- \$7,286
  - QCPUF- \$8,607
  - Building-\$53,271
- We are still waiting on preliminary valuations from Sarpy County... hoping to have it in the next week or two.
- School Lunch, Bond, Depreciation, Employee Benefit, and QCPUF are all in normal ranges for this time of year as you review the cash comparisons report.

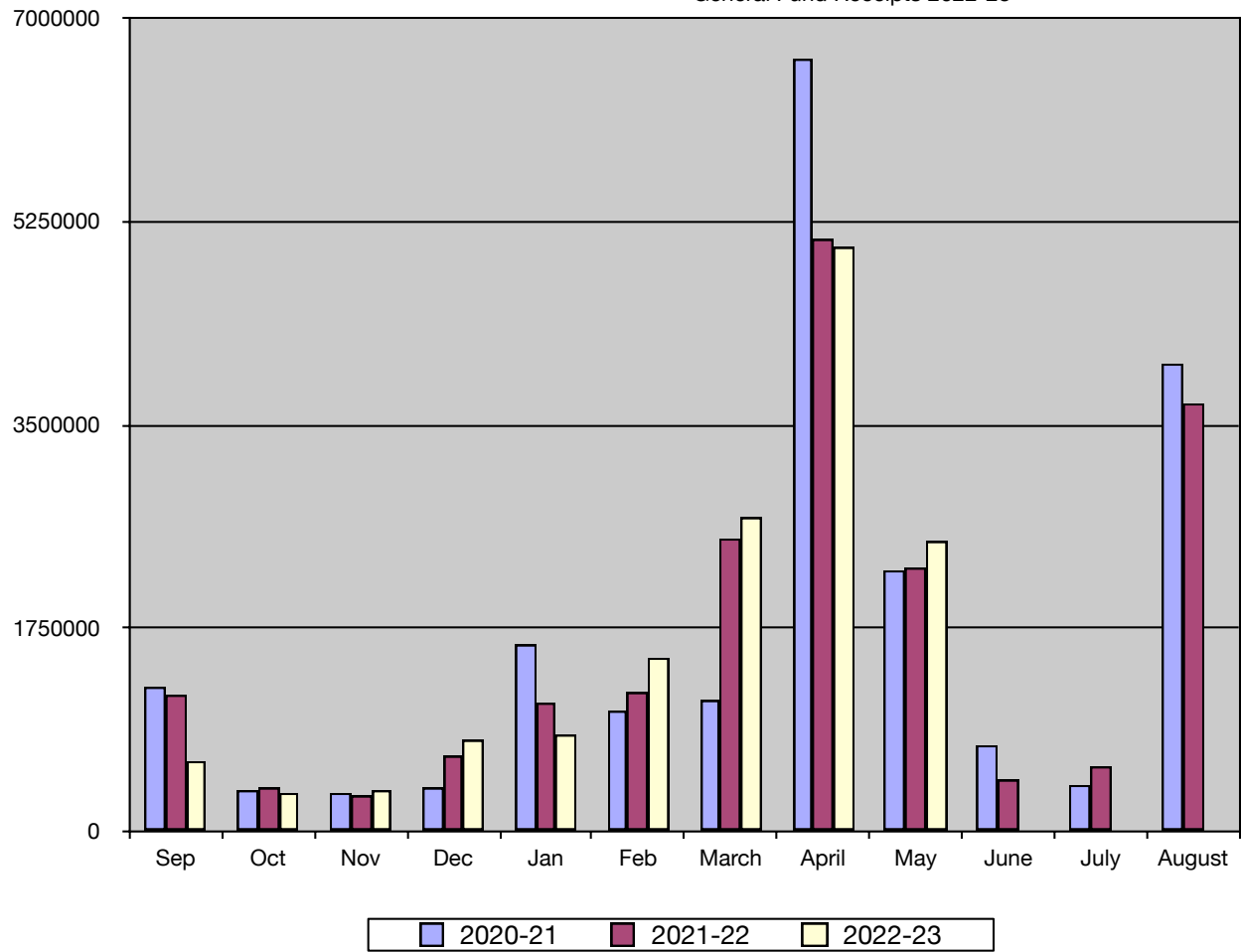
General Fund Balance 2022-23



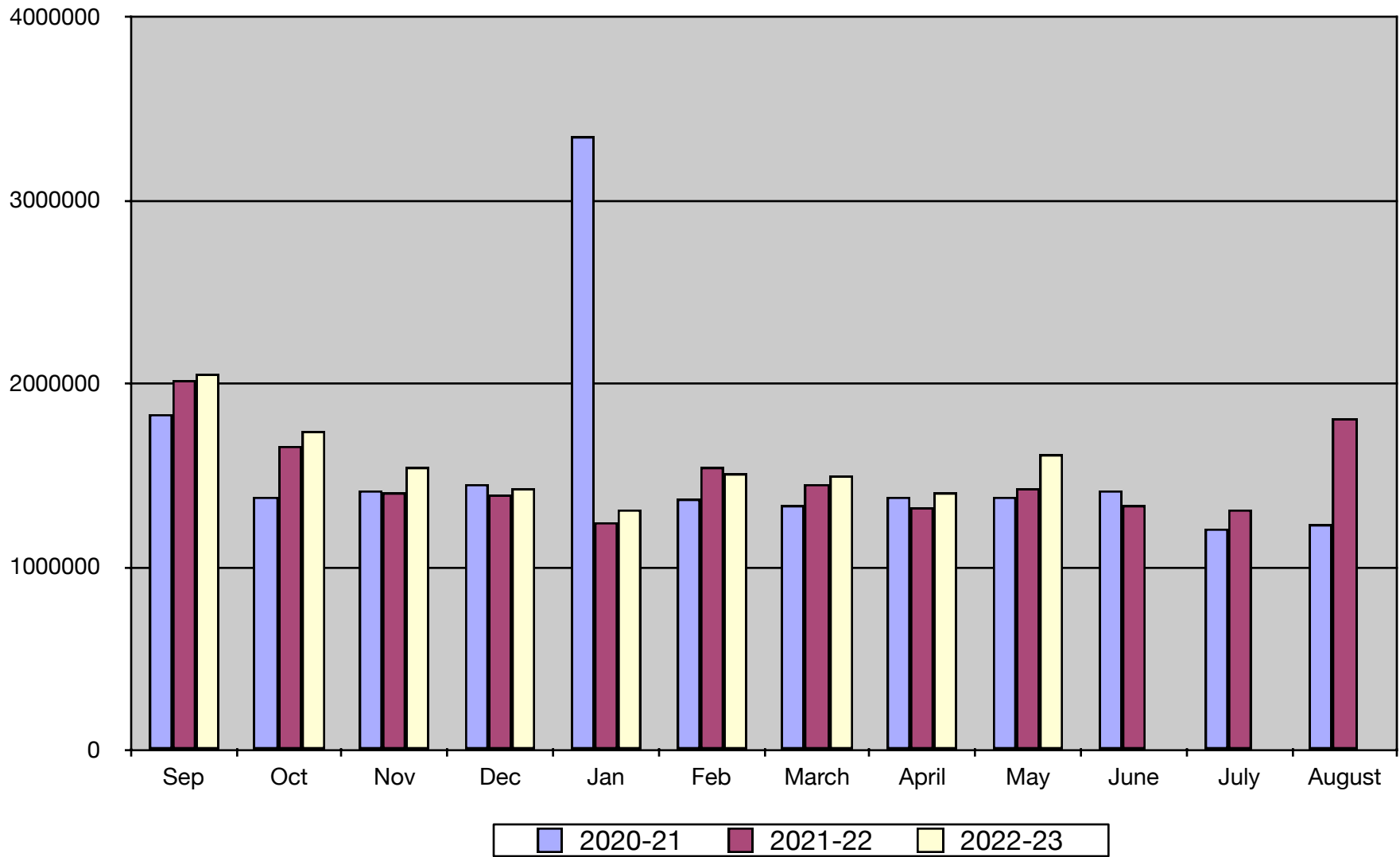
General Fund Tax Draws 2022-23



General Fund Receipts 2022-23



### General Fund Expenses 2022-23



<b>Balance as of last day of the month</b>			
<b>Month</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
September	6,034,069	7,203,154	8,112,143
October	5,006,117	5,928,299	6,959,719
November	3,914,022	4,829,819	5,771,288
December	3,026,154	4,091,806	5,122,752
January	3,095,987	3,965,055	4,640,817
February	2,806,147	3,609,526	4,632,728
March	2,554,360	4,682,859	5,458,640
April	7,825,353	8,469,449	9,460,231
May	8,690,027	9,331,252	10,350,138
June	6,033,378	8,442,054	
July	5,262,218	7,873,124	
August	8,038,763	9,561,653	
<b>Tax Draw</b>			
<b>Month</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
September	1,173,235	1,045,268	489,099
October	94,660	121,624	205,285
November	205,322	176,582	202,624
December	190,129	170,001	212,434
January	1,177,144	824,674	611,027
February	721,258	827,765	1,097,058
March	882,780	2,229,286	2,417,453
April	6,358,946	4,539,959	4,359,172
May	1,330,314	746,496	756,882
June	437,987	257,169	
July	396,448	413,264	
August	3,884,813	3,622,650	
TOTALS	16,853,036	14,974,738	10,351,034
<b>Receipts</b>			
<b>Month</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
September	1,251,208	1,180,989	613,110
October	356,341	378,070	335,558
November	326,816	304,457	359,208
December	369,966	660,830	785,869
January	1,607,760	1,120,990	837,485
February	1,047,118	1,192,514	1,503,683
March	1,142,485	2,522,602	2,701,404
April	6,650,634	5,105,843	5,034,201
May	2,256,725	2,284,253	2,502,770
June	756,241	444,302	
July	414,981	572,810	
August	4,019,522	3,682,143	
TOTALS	20,199,797	19,449,803	14,673,288
<b>Expenses</b>			
<b>Month</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
September	1,829,100	2,020,632	2,048,547
October	1,379,545	1,656,766	1,742,126
November	1,420,710	1,402,107	1,547,096
December	1,452,755	1,399,227	1,431,119
January	3,346,561	1,247,004	1,316,215
February	1,370,401	1,544,991	1,511,424
March	1,336,453	1,453,455	1,499,563
April	1,381,572	1,320,026	1,408,618
May	1,380,836	1,428,094	1,613,431
June	1,416,291	1,332,094	
July	1,211,538	1,311,370	
August	1,236,778	1,813,719	
TOTALS	18,762,540	17,929,485	14,118,140

## CASH COMPARISONS 22-23 Fiscal Year

			2020-2021	2021-22	2022-23
<b>February</b>	General Fund		\$ 2,806,147.09	\$3,609,526.58	\$4,632,727.90
	Emp. Benefit Fund		\$ 175,232.18	\$175,328.48	\$173,556.06
	Building Fund		\$ 1,285,766.11	\$1,641,480.55	\$2,380,909.50
	School Lunch		\$ 152,568.99	\$373,792.38	\$590,740.37
	Bond Fund		\$ 73,683.87	\$210,613.69	\$672,973.71
	Bond Fund #2		\$5,660,354.65	\$8,242,669.71	\$845,789.84
	Depreciation Fund		\$ 72,664.00	\$67,653.88	\$467,955.55
	QCPUF		\$ 43,914.51	\$34,777.53	\$62,782.69
	February Total		\$10,270,331.40	\$14,355,842.80	\$9,827,435.62
<b>March</b>	General Fund		\$ 2,554,360.05	\$4,682,859.10	\$5,834,513.23
	Emp. Benefit Fund		\$ 175,240.10	\$173,397.95	\$173,578.17
	Building Fund		\$ 1,414,602.47	\$1,945,658.21	\$3,197,977.87
	School Lunch		\$ 214,412.79	\$377,253.11	\$619,701.40
	Bond Fund		\$ 108,482.13	\$552,341.17	\$1,016,544.39
	Bond Fund #2		\$5,308,308.63	\$7,435,956.97	\$15,390.78
	Depreciation Fund		\$ 72,667.28	\$67,658.48	\$468,015.17
	QCPUF		\$ 61,408.23	\$90,261.50	\$119,810.13
	March Total		\$9,909,481.68	\$15,325,386.49	\$11,445,531.14
<b>April</b>	General Fund		\$ 7,825,352.93	\$8,469,449.16	\$9,460,230.90
	Emp. Benefit Fund		\$ 175,247.30	\$173,408.97	\$173,592.57
	Building Fund		\$ 2,337,564.59	\$2,889,643.99	\$4,061,581.62
	School Lunch		\$ 231,067.98	\$478,288.48	\$668,162.57
	Bond Fund		\$ 400,167.97	\$1,380,588.96	\$1,709,339.89
	Bond Fund #2			\$6,082,477.63	\$4,556.70
	Depreciation Fund		\$ 72,670.27	\$67,662.78	\$468,072.87
	QCPUF		\$ 205,836.86	\$214,719.78	\$232,764.77
	Total		\$11,247,907.90	\$19,756,239.75	\$16,778,301.89
<b>May</b>	General Fund		\$ 8,690,026.76	\$9,331,253.24	\$10,350,138.25
	Emp. Benefit Fund		\$ 175,254.02	\$173,421.13	\$173,621.69
	Building Fund		\$ 2,647,644.26	\$3,242,205.06	\$3,517,077.07
	School Lunch		\$ 302,873.47	\$501,794.98	\$667,963.00
	Bond Fund		\$ 330,876.68	\$1,324,236.06	\$1,650,756.22
	Bond Fund #2		\$ 2,845,506.45	\$5,265,152.76	\$32,448.83
	Depreciation Fund		\$ 72,673.06	\$67,667.53	\$468,132.50
	QCPUF		\$ 251,034.58	\$249,475.22	\$280,788.00
	Total		\$15,315,889.28	\$20,155,205.98	\$17,140,925.56



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Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01	GENERAL FUND					
1100	REGULAR INSTRUCTIONAL PROGRAMS	9,258,763.00	823,552.23	6,759,664.16	75.67	2,499,098.84
1125	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AG	110,215.00	9,072.42	81,990.06	74.62	28,224.94
1150	LIMITED ENGLISH PROF PROGRAMS	10,000.00	0.00	0.00	0.00	10,000.00
1160	PROVERTY PROGRAMS	78,866.00	11,819.67	106,539.92	135.09	(27,673.92)
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	1,779,212.00	150,150.06	1,242,526.44	69.84	536,685.56
1291	SPED AGES 3-5	91,084.00	8,802.39	63,404.72	69.61	27,679.28
1292	SPED AGES 0-2	0.00	6,573.41	27,204.88	0.00	(27,204.88)
1295	EARLY CHILD SP ED INST PROGRAMS	0.00	92.63	2,643.28	0.00	(2,643.28)
1300	SUMMER SCHOOL	40,809.00	0.00	3,767.94	9.23	37,041.06
2120	GUIDANCE SERVICES	417,968.00	35,097.80	312,395.24	74.74	105,572.76
2130	HEALTH SERVICES	299,108.00	24,219.82	198,601.77	66.40	100,506.23
2131	HEALTH SERVICES-SPED SA	90,000.00	0.00	4,472.16	4.97	85,527.84
2141	PSYCHOLOGICAL SERVICES SPED SCHOOL AGE	181,725.00	16,001.48	127,951.39	70.41	53,773.61
2142	PSYCHOLOGICAL SERVICES SPED AGE 3-5	0.00	472.93	4,256.37	0.00	(4,256.37)
2151	SPEECH & AUDIOLOGY SERV SPED SCHOOL AGE	280,655.00	23,189.82	209,879.53	74.78	70,775.47
2152	SPEECH & AUDIOLOGY SERV SPED AGE 3-5	61,104.00	4,205.28	38,194.46	62.51	22,909.54
2153	SPEECH & AUDIOLOGY SERV SPED AGE 0-2	60,864.00	4,105.28	37,399.94	61.45	23,464.06
2161	OT SERVICES SPED SCHOOL AGE	15,000.00	0.00	6,995.90	46.64	8,004.10
2162	OT SERVICES SPED AGE 3-5	15,000.00	0.00	10,368.75	69.13	4,631.25
2163	OT SERVICES SPED AGE 0-2	15,000.00	0.00	5,352.25	35.68	9,647.75
2171	PT SERVICES SPED SCHOOL AGE	15,000.00	0.00	2,607.00	17.38	12,393.00
2172	PT SERVICES SPED AGE 3-5	15,000.00	0.00	5,216.06	34.77	9,783.94
2173	PT SERVICES SPED AGE 0-2	15,000.00	0.00	1,777.50	11.85	13,222.50
2181	VISION SERVICES SPED SCHOOL AGE	15,000.00	872.59	5,235.54	34.90	9,764.46
2190	OTHER PUPIL SUPPORT SERVICES	626,734.00	46,488.30	438,253.31	69.93	188,480.69
2210	IMPROVEMENT OF INSTRUCTION	264,195.00	17,931.91	187,677.71	93.39	76,517.29
2213	INST STAFF TRAINING	0.00	0.00	0.00	0.00	0.00
2220	LIBRARY/MEDIA SERVICES	297,683.00	24,420.40	208,190.55	70.93	89,492.45
2230	INSTRUCTION-RELATED TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
2310	BOARD OF EDUCATION	60,000.00	6,504.29	49,889.46	83.15	10,110.54
2320	EXECUTIVE ADMINISTRATION	306,261.00	21,929.08	220,433.32	71.98	85,827.68
2330	DISTRICT LEGAL SERVICES	45,000.00	1,784.26	33,775.92	75.06	11,224.08
2410	OFFICE OF PRINCIPAL	1,138,342.00	97,250.34	848,126.49	74.64	290,215.51
2510	GENERAL ADMIN-BUSINESS SERVICE	680,298.00	28,635.92	522,939.42	76.87	157,358.58
2520	PURCH, WARE, AND DIST SERVICES	0.00	0.00	0.00	0.00	0.00
2560	PUBLIC INFO SERVICE	115,605.00	9,261.00	88,173.03	76.27	27,431.97
2610	SUPPORT SERVICES OPERATION OF BUILDING	1,090,405.00	79,355.82	728,614.12	66.82	361,790.88
2620	SUPPORT SERVICES-MAINT OF BUILDING	479,706.00	30,987.87	229,688.68	47.88	250,017.32
2630	CARE & UPKEEP OF GROUNDS	0.00	13,983.63	76,683.54	0.00	(76,683.54)
2640	CARE & UPKEEP OF EQUIPMENT	0.00	0.00	125.83	0.00	(125.83)
2650	VEHICLE OPP, ACQUISITION AND MAINTENANCE	17,000.00	523.25	2,441.87	14.36	14,558.13
2660	SECURITY	117,000.00	0.00	60,636.66	51.83	56,363.34
2670	SAFETY	0.00	0.00	0.00	0.00	0.00
2710	VEHICLE OPP & PURCH REG ED	7,500.00	2,622.43	14,609.61	194.79	(7,109.61)
2712	VEHICLE OPP & PURCH SCHOOL AGE SPED	3,000.00	0.00	0.00	0.00	3,000.00
2790	OTHER TRANS REG STUDENTS	610,000.00	55,313.76	403,937.48	66.22	206,062.52
2791	OTHER TRANS LLC	10,000.00	0.00	0.00	0.00	10,000.00
2792	OTHER TRANS SCHOOL AGE SPED	208,000.00	13,437.28	84,506.08	40.63	123,493.92
2793	OTHER TRANS AGE 0-5 SPED	50,000.00	7,628.88	70,274.45	140.55	(20,274.45)
3535	HIGH ABILITY LEARNERS	26,853.00	3,341.52	31,493.61	117.28	(4,640.61)
3590	EXTENDED LEARNING OPP GRANT	0.00	361.98	13,233.82	0.00	(13,233.82)
5000	DEBT SERVICES	1,000,000.00	0.00	0.00	0.00	1,000,000.00
6200	TITLE I, PART A ESSA IMP BASIC BY LOCAL	97,287.00	7,705.73	70,351.85	72.36	26,935.15
6310	TITLE II, PART A ESSA SUPP EFF INSTUCT	16,526.00	2,047.03	16,459.97	99.60	66.03
6406	IDEA PRESCHOOL(619) BASE ALLOC	21,155.00	2,067.51	17,475.34	82.61	3,679.66
6408	6408	250,925.00	19,558.65	176,044.47	70.16	74,880.53
6412	IDEA PART B PROPORTIONATE SHARE	4,064.00	458.28	4,124.58	101.49	(60.58)
6421	ARP IDEA E/P	0.00	0.00	0.00	0.00	0.00
6422	ARP IDEA PART B	0.00	0.00	0.00	0.00	0.00
6423	ARP IDEA PROPORTIONATE SHARE	0.00	0.00	0.00	0.00	0.00
6700	FED VOC & APP TECH ED (CARL PERKINS)	7,800.00	61.32	551.88	7.08	7,248.12
6969	TITLE IV, PART A ESSA	10,000.00	0.00	9,492.26	94.92	507.74
6998	ESSER III	135,000.00	856.28	10,035.40	7.43	124,964.60
8000	TRANSFERS (OUTGOING)	50,000.00	386.40	386.40	0.77	49,613.60
01	GENERAL FUND	20,611,712.00	1,613,130.93	13,877,072.37	68.83	6,734,639.63

**Expenditure Report by Function/Object -  
Summary**

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Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
Grand Total:	20,611,712.00	1,613,130.93	13,877,072.37	68.83	6,734,639.63

**Board of Education Regular Meeting**  
**Springfield Platteview Community Schools**  
**South Sarpy School District 46**  
Monday, May 8, 2023 7:00 PM

The Site Committee started at 6:00 p.m. Kyle Fisher, Brian Osborn, Brian Wichman were present. The committee discussed the current and upcoming construction projects in the district. The committee meeting adjourned at 6:33 p.m.

The Finance Committee started at 6:33 p.m. Brenda Guenther, Brian Osborn, Lee Smith were present. Finance reports were reviewed by the committee. Discussion of the bills took place. The committee meeting adjourned at 6:51 p.m.

A meeting of the Board of Education of Springfield Platteview Community Schools, South Sarpy School District 46 in the County of Sarpy, in the State of Nebraska, was convened in open and public session at 7:00 p.m., Monday, May 8, 2023, at the District Board Office, Central Services Building. Present: Kyle Fisher, Brenda Guenther, Brian Osborn, Lisa Roseland, Lee Smith, Brian Wichman Absent: none.

Notice of the meeting and committee meetings were given in advance thereof by posting in at least five public places as shown by the certificate of posting notice attached to these minutes. Notice of this meeting was simultaneously given to all members of the Board of Education, and a copy of their acknowledgment of receipt of notice and the agenda was communicated in the advance notice and in the notice to the Board of Education of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. Statute 84-1407 to 84-1414 require that the Open Meetings Act be posted in the meeting room. President Wichman informed the board and the public that the Act is located on the west wall of the board room.

Action to approve the Consent Agenda as presented passed with a motion by Fisher and a second by Guenther. Vote: Yays- Fisher, Guenther, Osborn, Roseland, Smith, Wichman. Nays- none.

There were no items from patrons on agenda items.

Action to approve the materials for the K-6 ELA Adoption as presented passed with a motion by Smith and a second by Roseland. Vote: Yays- Fisher, Guenther, Osborn, Roseland, Smith, Wichman. Nays- none.

Action to approve Athletic Trainer Contract for 2023-2024 as presented passed with a motion by Fisher and a second by Guenther. Vote: Yays- Fisher, Guenther, Osborn, Roseland, Smith, Wichman. Nays- none.

Superintendent Dr. Saunders gave an update to the Board on the current proposal, process, and timeline of the Food Service Management Company selection. A recommendation is expected at the June meeting.

Action to approve the resignations of Tara Mayfield, Aaron Boyle, and Brittney Brunswig at the end of the 22-23 school year passed with a motion by Guenther and a second by Smith. Vote: Yays- Fisher, Guenther, Osborn, Roseland, Smith, Wichman. Nays- none.

Action to approve the certified contract for Jayden McLaughlin for the 23-24 school year as presented passed with a motion by Roseland and a second by Guenther. Vote: Yays- Fisher, Guenther, Osborn, Roseland, Smith, Wichman. Nays- none.

Action to approve the certified contract for Addison Muhlbach for the 23-24 school year as presented passed with a motion by Osborn and a second by Roseland. Vote: Yays- Fisher, Guenther, Osborn, Roseland, Smith, Wichman. Nays- none.

Curt Bromm with Bromm & Associates spoke to the Board about the current legislative session and gave an update on bills concerning education.

Athletic and Activities Director Josh Siske provided a Title IX and sports participation update and report on students in grades 7-12.

Board member Osborn gave an update on the Site Committee meeting and the current district projects, including updates to the Buza Dome, current Central Office and new Administrative building.

All building principals gave an update to the board on this month's student and staff successes.

Board members reviewed their upcoming schedule of meetings, trainings, and conventions. Significant school calendar items were also discussed.

Action to adjourn the meeting at 8:26 p.m. passed with a motion by Roseland and a second by Osborn. Vote: Yays- Fisher, Guenther, Osborn, Roseland, Smith, Wichman. Nays- none.

402-786-2555  
WAVERLY

402-879-4788  
SUPERIOR

308-345-1744  
McCOOK

402-253-2222  
SPRINGFIELD

horizonbankne.com

SPRINGFIELD PLATTEVIEW COMM  
STUDENT FEE ACCOUNT  
14801 S 108TH ST  
SPRINGFIELD NE 68059

PAGE 1

YOUR ACCOUNT TYPE IS: COMP FREE BUSINESS

CHECKING SUMMARY	ACCOUNT	PIECES	2	WITHDRAWALS	DEPOSITS	BALANCE
PREV STATEMENT BALANCE (04/30/23)	04-151-129					4,400.97
1 DEPOSITS / CREDITS			1,140.00			
INTEREST PAID						
1 CHECKS / DEBITS		1,051.50				
STATEMENT BALANCE (05/31/23)						4,489.47

-----  
AVERAGE COLLECTED BALANCE FOR STATEMENT PERIOD ... 4,514.10  
-----

DEPOSITS / CREDITS ..... ACCOUNT 04-151-129  
05/08/23 CUSTOMER DEPOSIT 1,140.00  
-----

CHECKS / DEBITS ..... ACCOUNT 04-151-129  
05/10 1230 1051.50 CUSTOMER CHE  
-----

DAILY BALANCES ..... ACCOUNT 04-151-129  
04/30 4400.97 05/08 5540.97 05/10 4489.47 05/31 4489.47  
-----

DEPOSIT TICKET  
FOR CLEAR COPY, PRESS FIRMLY WITH BALL POINT PEN

**SPRINGFIELD STATE BANK**  
MEMBER FDIC

DATE: 5/8/23

CURRENCY	COIN	CHECK	TOTAL
400		740	1140

SOUTH SARPY SCHOOL DIST. #46  
STUDENT FEE ACCOUNT  
14801 S 158TH ST  
SPRINGFIELD, NE 68059

78-12887019  
TOTAL ITEMS   
PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED  
PROCEED WITH CAUTION FOR SECURITY REASONS

\$ 1140.00

⑆04913662⑆415 1 129⑆

5/8/2023 1140.00

**SPRINGFIELD STATE BANK**  
MEMBER FDIC

SOUTH SARPY SCHOOL DIST. #46  
STUDENT FEE ACCOUNT  
14801 S 158TH ST  
SPRINGFIELD, NE 68059

1230

DATE: 5/3/23

PAY TO THE ORDER OF: Accelerated Graphix

\$ 1051.50

one thousand fifty one and 50/100 DOLLARS

*Paul Gutter*

⑆001230⑆ ⑆04913662⑆415 1 129⑆

1230 5/10/2023 1051.50

Check Reconciliation Report

Batch Description: MAY 2023 STUDENT FEE  
Checking Account: 12

Student Fees Account

Processing Month: 05/2023

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	05/31/2023	4,489.47

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
1229	JOANNA JOHNSON	04/10/2023	119.92
		Total:	<u>119.92</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
4,489.47	(119.92)	4,369.55	4,369.55	0.00

Cleared Automatic Payment Total:  
Cleared Checks Total: 1,051.50  
Cleared Direct Deposit Total:  
Cleared Void Total:  
Cleared Cash Receipt Total: 1,140.00  
Cleared Manual Journal Entries Total:  
Cleared Sales Journal Total:





402-786-2555  
WAVERLY

402-879-4788  
SUPERIOR

308-345-1744  
McCOOK

402-253-2222  
SPRINGFIELD

horizonbankne.com

SPRINGFIELD PLATTEVIEW COMM  
ADMINISTRATIVE REVOLVING ACCT  
14801 S 108TH ST  
SPRINGFIELD NE 68059

PAGE 1

YOUR ACCOUNT TYPE IS: COMP FREE BUSINESS

CHECKING SUMMARY .....	ACCOUNT 04-171-468	PIECES	0	
		WITHDRAWALS	DEPOSITS	BALANCE
PREV STATEMENT BALANCE	(04/30/23)			428.03
INTEREST PAID .....				
STATEMENT BALANCE	(05/31/23)			428.03
-----				
AVERAGE COLLECTED BALANCE FOR STATEMENT PERIOD ...		428.03		
-----				
DAILY BALANCES .....	ACCOUNT 04-171-468			
04/30	428.03		05/31	428.03



CHECKS OUTSTANDING			
DATE OR NUMBER	AMOUNT	DATE OR NUMBER	AMOUNT
		TOTAL	

CHECKBOOK RECONCILIATION	
ENTER BALANCE THIS STATEMENT	\$
ADD RECENT DEPOSITS (NOT CREDITED ON THIS STATEMENT)	\$
SUBTOTAL	\$
SUBTRACT TOTAL CHECKS OUTSTANDING	\$
BALANCE	\$

**BALANCE** should agree with your checkbook balance after deducting charges and adding credits not shown in your checkbook but included on this statement as follows:  
 Interest - Add    Overdraft - Deduct    Automatic Payment - Deduct    Automatic Advance - Add    Service Charge - Deduct

If your checkbook and statement do not balance, have you:

- Accounted for bank charges?
- Verified additions and subtractions in your checkbook?
- Compared cancelled checks to check stub?
- Compared deposit amounts on statement to your checkbook?

**IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS**

Call us at the telephone number listed on front of statement or write to us at Horizon Bank, PO Box 447, Waverly, NE 68642, as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than 60 days after we sent the FIRST statement on which the problem or error appeared.

- (1) Tell us your name and account number (if any).
- (2) Describe the error or transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
- (3) Tell us the dollar amount of the suspected error.

If you tell us orally, we may require that you send us your complaint or question in writing within 10 business days.

We will determine whether an error occurred within 10 business days (20 business days if the transfer involved a new account) after we hear from you and will correct any error promptly. If we need more time, however, we may take up to 45 days (90 days if the transfer involved a new account, a point-of-sale transaction, or a foreign-initiated transfer) to investigate your complaint or question. If we decide to do this, we will credit your account within 10 business days (20 business days if the transfer involved a new account) for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within 10 business days, we may not credit your account. Your account is considered a new account for the first 30 days after the first deposit is made, unless each of you already has an established account with us before this account is opened.

We will tell you the results within three business days after completing our investigation. If we decide that there was no error, we will send you a written explanation.

You may ask for copies of the documents that we used in our investigation.

**YOUR CASH RESERVE ACCOUNT SUMMARY OF RIGHTS IS OUTLINED BELOW**

This is a summary of your rights; a full statement of your rights and our responsibilities under the Federal Fair Credit Billing Act will be sent to you both upon request and in response to a billing error notice.

Your Cash Reserve Account is operated in conjunction with your Demand Deposit Account. Any charges for your checking account will be made to the Demand Deposit Account and they will be the same charges as are made for Demand Deposit Accounts not operated in conjunction with Cash Reserve Accounts. The following information thus applies only to loans made to you under your Cash Reserve Account line of credit.

**Balance Subject to Interest Rate:** We figure the interest charge (for Home Equity Lines of Credit this may be a portion of the finance charge) on your account by applying the periodic rate to the "daily balance" of your account for each day in the billing cycle. To get the "daily balance" we take the beginning balance of your account each day, add any new advances, and subtract any payments or credits and any unpaid interest or other finance charges. This gives us the daily balance. Please contact us at the telephone number listed on the front of this statement if you have further questions on how we compute the finance charge.

You may pay off your Cash Reserve Account loan balance at any time, or make voluntary additional payments. Payments shall be applied, first to any unpaid interest and finance charges, and second the principal loan balance outstanding in your Cash Reserve Account. Periodic statements may be sent to you at the end of each billing cycle showing your Cash Reserve Account loan transactions.

Send payments and inquiries to address shown on front of this statement. Payments must be received by 3:00 p.m. to be credited on that business day. Payments received after 3:00 p.m. are credited on the next business day.

**The following section is for Consumer Cash Reserve and Consumer Home Equity Lines of Credit**  
**What To Do If You Think You Find A Mistake On Your Statement**

If you think there is an error on your statement, write to us at:

Horizon Bank  
 PO Box 447, Waverly, NE 68642

In your letter, give us the following information:

- *Account information:* Your name and account number.
- *Dollar amount:* The dollar amount of the suspected error.
- *Description of Problem:* If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement.

You must notify us of any potential errors in writing [or electronically]. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.

While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

**Your Rights If You Are Dissatisfied With Your Credit Card Purchases**

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase.

To use this right, all of the following must be true:

1. The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
2. You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.
3. You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing at:

Horizon Bank  
 PO Box 447, Waverly, NE 68642

While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay we may report you as delinquent.

Check Reconciliation Report

Batch Description: MAY 2023 ADMIN REVOLVING  
Checking Account: ADMINREV ADMINISTRATIVE REVOLVING

Processing Month: 05/2023

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	05/31/2023	428.03

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
5886	CITY OF SPRINGFIELD	09/07/2021	150.00
5910	NHSSCA	05/06/2022	200.00
		Total:	<u>350.00</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
428.03	(350.00)	78.03	78.03	0.00

Cleared Automatic Payment Total:  
Cleared Checks Total:  
Cleared Direct Deposit Total:  
Cleared Void Total:  
Cleared Cash Receipt Total:  
Cleared Manual Journal Entries Total:  
Cleared Sales Journal Total:





PO BOX 1507  
Grand Island NE 68802-1507

# Statement Ending 05/31/2023

SARPY COUNTY SCHOOL DIST 0046

Page 1 of 2

Account Number: XXXXXX7773

## Managing Your Accounts



Phone Number 800-5Points  
800-576-4687



Website [www.5pointsbank.com](http://www.5pointsbank.com)

>000761 4834026 0001 93592 10Z 3

00568625  
MSP 1708  
SARPY COUNTY SCHOOL DIST 0046  
14801 S 108TH ST  
SPRINGFIELD NE 68059-4925



## Summary of Accounts

Account Type	Account Number	Ending Balance
Business Checking	XXXXXX7773	\$21,642.42

## Business Checking-XXXXXX7773

### Account Summary

Date	Description	Amount
04/29/2023	Beginning Balance	\$21,642.42
	0 Credit(s) This Period	\$0.00
	0 Debit(s) This Period	\$0.00
05/31/2023	Ending Balance	\$21,642.42



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**- ACCOUNT RECONCILIATION -**  
**THIS FORM IS PROVIDED TO HELP YOU VERIFY YOUR CHECKBOOK**  
**BALANCE WITH THIS STATEMENT**

CHECKS OUTSTANDING	
NUMBER	AMOUNT
<b>TOTAL OUTSTANDING</b>	

Immediately notify us of any account name, address or signing authority change.

**HOW TO BALANCE YOUR ACCOUNT**

1. Be sure you have added to your check register any automatic deposits and interest shown on this statement.
2. Subtract from your check register any service, automatic or miscellaneous charges shown on this statement.
3. Mark (X) on your check register all checks shown on the statement against those listed on your register. At the same time verify the accuracy of the amounts shown.
4. Include in your check register and subtract from you balance any checks shown on this statement not already listed on your register.
5. List in the area to the left the check numbers and amounts of checks shown on your register, not listed on this or previous statement.

6.	ENTER FINAL BALANCE AS PER STATEMENT		
7.	ADD ANY DEPOSITS NOT CREDITED		
8.	TOTAL		
CARRY OVER 9.	SUBTRACT CHECKS OUTSTANDING		
10.	BALANCE SHOULD AGREE WITH YOUR CHECKBOOK		

**ADDITIONAL DISCLOSURES IN ACCORDANCE WITH TRUTH-IN-LENDING ACT**

We figure the interest charge on your account by applying the periodic rate to the "average daily balance" of your account. To get the "average daily balance" we take the beginning balance of your account each day, add any new advances or fees, and subtract any payments or credits. This gives us the daily balance. Then, we add up all the daily balances to the billing cycle and divide the total by the number of days in the billing cycle. This gives us the "average daily balance."

**BILLING RIGHTS SUMMARY**

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or you need more information about a transaction on your bill, write us (on a separate sheet) at, 2015 N. Broadwell Ave, P.O. Box 1507, Grand Island, NE 68802-1507 as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

1. Tell us your name and account number.
2. The dollar amount of the suspected error.
3. Describe the error and explain, if you can, why you believe there is an error.

If you need more information describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your questions, we cannot report you as delinquent or take action to collect the amount in question.

**ERROR RESOLUTION NOTICE FOR CONSUMER ACCOUNTS**

In Case of Errors or Questions About Your Electronic Transfers, Telephone us at (308) 384-5350 or (308) 384-4323 or Write us at 2015 N. Broadwell Ave, PO Box 1507, Grand Island, NE 68802-1507 as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

4. Tell us your name and account number (if any).
5. Tell us the dollar amount of the suspected error.
6. Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in the error so that you will have use of the money during the time it takes us to complete our investigation.





PO BOX 1507  
Grand Island NE 68802-1507

>002327 4834026 0001 93592 10Z 3

00566628 MSP 1708  
SPRINGFIELD PLATTEVIEW COMM  
SCHOOLS LEASING CORPORATION  
14801 S 108TH ST  
SPRINGFIELD NE 68059-4925



# Statement Ending 05/31/2023

SPRINGFIELD PLATTEVIEW COMM

Page 1 of 2

Account Number: XXXXXX2131

## Managing Your Accounts

Phone Number 800-5Points  
800-576-4687  
 Website www.5pointsbank.com

## Summary of Accounts

Account Type	Account Number	Ending Balance
Business Checking Int Bearing	XXXXXX2131	\$8,999,168.69

## Business Checking Int Bearing-XXXXXX2131

### Account Summary

Date	Description	Amount
04/29/2023	Beginning Balance	\$8,985,763.90
	1 Credit(s) This Period	\$13,404.79
	0 Debit(s) This Period	\$0.00
05/31/2023	Ending Balance	\$8,999,168.69

### Interest Summary

Description	Amount
Interest Earned From 04/29/2023 Through 05/31/2023	
Annual Percentage Yield Earned	1.66%
Interest Days	33
Interest Earned	\$13,404.79
Interest Paid This Period	\$13,404.79
Interest Paid Year-to-Date	\$53,003.69
Average Ledger Balance	\$8,985,763.90
Average Available Balance	\$8,985,763.90

### Other Credits

Date	Description	Amount
05/31/2023	INTEREST AT 1.6500 %	\$13,404.79
		1 item(s) totaling \$13,404.79

### Daily Balances

Date	Amount
05/31/2023	\$8,999,168.69



- ACCOUNT RECONCILIATION -
THIS FORM IS PROVIDED TO HELP YOU VERIFY YOUR CHECKBOOK
BALANCE WITH THIS STATEMENT

Table with columns: CHECKS OUTSTANDING, NUMBER, AMOUNT. Includes a row for TOTAL OUTSTANDING.

Immediately notify us of any account name, address or signing authority change.

HOW TO BALANCE YOUR ACCOUNT

- 1. Be sure you have added to your check register any automatic deposits and interest shown on this statement.
2. Subtract from your check register any service, automatic or miscellaneous charges shown on this statement.
3. Mark (X) on your check register all checks shown on the statement against those listed on your register.
4. Include in your check register and subtract from you balance any checks shown on this statement not already listed on your register.
5. List in the area to the left the check numbers and amounts of checks shown on your register, not listed on this or previous statement.

Summary table with rows: ENTER FINAL BALANCE AS PER STATEMENT, ADD ANY DEPOSITS NOT CREDITED, TOTAL, CARRY OVER, SUBTRACT CHECKS OUTSTANDING, BALANCE SHOULD AGREE WITH YOUR CHECKBOOK.

ADDITIONAL DISCLOSURES IN ACCORDANCE WITH TRUTH-IN-LENDING ACT

We figure the interest charge on your account by applying the periodic rate to the "average daily balance" of your account. To get the "average daily balance" we take the beginning balance of your account each day, add any new advances or fees, and subtract any payments or credits.

BILLING RIGHTS SUMMARY

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or you need more information about a transaction on your bill, write us (on a separate sheet) at, 2015 N. Broadwell Ave, P.O. Box 1507, Grand Island, NE 68802-1507 as soon as possible.

- 1. Tell us your name and account number.
2. The dollar amount of the suspected error.
3. Describe the error and explain, if you can, why you believe there is an error.

If you need more information describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question.

ERROR RESOLUTION NOTICE FOR CONSUMER ACCOUNTS

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- 4. Tell us your name and account number (if any).
5. Tell us the dollar amount of the suspected error.
6. Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in the error so that you will have use of the money during the time it takes us to complete our investigation.

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47541878.14 0--0







Fund: 05 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 1189	PHS PC GIRLS TRACK EQUIP/SUPPLIES	250.00	267.83	0.00	0.00	0.00	0.00	(17.83)
05 704 1190	PHS PC VOLLEYBALL CONTEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 704 1191	PHS PC VOLLEYBALL EQUIP/SUPPLIES	250.00	0.00	0.00	0.00	0.00	0.00	250.00
05 704 1192	PHS PC WRESTLING CONTEST	(1,530.00)	0.00	0.00	0.00	0.00	0.00	(1,530.00)
05 704 1193	PHS PC WRESTLING EQUIP/SUPPLIES	250.00	0.00	0.00	0.00	0.00	0.00	250.00
05 704 1194	PHS PC XCOUNTRY CONTEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 704 1195	PHS PC XCOUNTRY EQUIP/SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 704 1200	PHS ACTIVITIES	(570.75)	481.01	888.00	0.00	0.00	0.00	(163.76)
05 704 1220	PHS CHEER	9,123.02	0.00	2,185.21	0.00	10,461.02	0.00	847.21
05 704 1230	PHS COLOR GUARD	707.71	0.00	0.00	0.00	0.00	0.00	707.71
05 704 1240	PHS DANCE TEAM	(954.67)	2,678.45	5,848.82	0.00	0.00	0.00	2,215.70
05 704 1250	PHS MOCK TRIAL	(190.00)	0.00	0.00	0.00	0.00	0.00	(190.00)
05 704 1260	PHS MUSICAL	9,749.38	57.07	436.05	0.00	0.00	0.00	10,128.36
05 704 1270	PHS PLAY PRODUCTION	2,995.81	0.00	0.00	0.00	0.00	0.00	2,995.81
05 704 1275	PHS SHOW CHOIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 704 1280	PHS SPEECH	(156.00)	298.72	0.00	0.00	0.00	0.00	(454.72)
05 704 1305	PHS FRESHMEN	1,408.83	0.00	0.00	0.00	0.00	0.00	1,408.83
05 704 1310	PHS SOPHOMORES	5,236.00	0.00	0.00	0.00	0.00	0.00	5,236.00
05 704 1315	PHS JUNIORS	5,704.38	1,528.15	1,874.81	0.00	0.00	0.00	6,051.04
05 704 1320	PHS SENIORS	5,759.85	815.53	0.00	0.00	0.00	0.00	4,944.32
05 704 1330	PHS ART	3,801.51	0.00	15.00	0.00	0.00	0.00	3,816.51
05 704 1340	PHS BAND	2,717.43	2,454.36	2,800.50	0.00	0.00	0.00	3,063.57
05 704 1350	PHS CHOIR	5,139.32	841.73	0.00	0.00	0.00	880.00	5,177.59
05 704 1360	PHS CONSTRUCTION TECH	3,943.15	0.00	0.00	0.00	0.00	0.00	3,943.15
05 704 1370	PHS FAMILY CONSUMER SCIENCE	1,938.36	0.00	95.00	0.00	0.00	0.00	2,033.36
05 704 1380	PHS INDUSTRY TECH	2,218.84	603.37	453.50	0.00	77.57	0.00	1,991.40
05 704 1385	PHS SCIENCE	2,662.29	0.00	0.00	0.00	0.00	0.00	2,662.29
05 704 1387	PHS WEIGHT ROOM	1,364.75	0.00	0.00	0.00	0.00	0.00	1,364.75
05 704 1390	PHS YEARBOOK	24,726.70	0.00	619.41	0.00	0.00	0.00	25,346.11
05 704 1405	PHS ART CLUB	690.93	0.00	0.00	0.00	0.00	0.00	690.93
05 704 1410	PHS DIVERSITY CLUB	1.01	0.00	0.00	0.00	0.00	0.00	1.01
05 704 1412	PHS ESPORTS	1,707.32	40.29	65.00	0.00	0.00	175.00	1,907.03
05 704 1415	PHS FBCLA	1,465.93	37.99	0.00	0.00	0.00	50.00	1,477.94
05 704 1420	PHS FCCLA	1,499.72	0.00	0.00	0.00	0.00	0.00	1,499.72
05 704 1425	PHS FUTURE PROBLEM SOLVERS	45.00	0.00	0.00	0.00	0.00	0.00	45.00
05 704 1427	PHS GREEN CLUB	54.06	0.00	0.00	0.00	0.00	0.00	54.06
05 704 1430	PHS LETTER CLUB	1,649.15	0.00	440.00	0.00	0.00	(500.00)	1,589.15
05 704 1435	PHS LITERARY CLUB	59.43	0.00	0.00	0.00	0.00	0.00	59.43
05 704 1440	PHS NATIONAL HONOR SOCIETY	7,375.61	1,163.37	550.00	0.00	0.00	0.00	6,762.24
05 704 1445	PHS QUIZ BOWL	2,133.87	0.00	100.00	0.00	0.00	0.00	2,233.87

06/08/2023 1:18 PM

05/2023 - 05/2023

User ID: JLC

Fund: 05      ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 1450	PHS SKILLS USA	3,357.38	43.89	293.00	0.00	0.00	970.00	4,576.49
05 704 1455	PHS SPANISH CLUB	945.35	35.80	0.00	0.00	0.00	70.00	979.55
05 704 1460	PHS SPIRIT CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 704 1465	PHS STUDENT COUNCIL	1,849.25	0.00	0.00	0.00	0.00	0.00	1,849.25
05 704 1470	PHS TECH CLUB	51.14	0.00	0.00	0.00	0.00	0.00	51.14
05 704 1475	PHS THESPIANS	144.22	0.00	0.00	0.00	0.00	0.00	144.22
05 704 1505	PHS COMPUTER SCIENCE DUAL CREDIT	728.21	0.00	0.00	0.00	0.00	0.00	728.21
05 704 1507	PHS ELA DUAL CREDIT	2,600.00	0.00	0.00	0.00	0.00	0.00	2,600.00
05 704 1510	PHS GOVERNMENT DUAL CREDIT	800.00	0.00	0.00	0.00	0.00	0.00	800.00
05 704 1515	PHS MATH DUAL CREDIT	5,425.00	0.00	0.00	0.00	0.00	0.00	5,425.00
05 704 1520	PHS SPANISH DUAL CREDIT	1,388.93	20.81	0.00	0.00	0.00	0.00	1,368.12
05 704 1600	PHS BASEBALL	1,405.84	170.00	50.00	0.00	0.00	0.00	1,285.84
05 704 1605	PHS BOYS BASKETBALL	91.15	0.00	265.00	0.00	0.00	0.00	356.15
05 704 1610	PHS BOYS GOLF	146.93	245.60	40.00	0.00	0.00	80.00	21.33
05 704 1615	PHS BOYS SOCCER	3,211.61	1,500.00	0.00	0.00	0.00	207.40	1,919.01
05 704 1620	PHS CROSS COUNTRY	960.94	0.00	0.00	0.00	0.00	0.00	960.94
05 704 1625	PHS FOOTBALL	8,864.11	2,475.00	0.00	0.00	0.00	0.00	6,389.11
05 704 1630	PHS GIRLS BASKETBALL	6,328.18	82.98	100.00	0.00	0.00	0.00	6,345.20
05 704 1635	PHS GIRLS GOLF	1,858.43	171.72	1,080.00	0.00	0.00	0.00	2,766.71
05 704 1640	PHS GIRLS SOCCER	1,081.72	561.14	180.96	0.00	0.00	344.20	1,045.74
05 704 1645	PHS SOFTBALL	2,409.50	0.00	40.00	0.00	0.00	0.00	2,449.50
05 704 1647	PHS TENNIS FUNDRAISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 704 1650	PHS TRACK	4,274.16	2,093.44	275.00	0.00	0.00	0.00	2,455.72
05 704 1655	PHS UNIFIED/FOOTBALL	202.72	0.00	0.00	0.00	0.00	145.00	347.72
05 704 1656	PHS UNIFIED/SOCCER	1,500.00	0.00	0.00	0.00	0.00	0.00	1,500.00
05 704 1660	PHS VOLLEYBALL	10,305.66	2,655.90	100.00	0.00	0.00	580.00	8,329.76
05 704 1665	PHS BWRESTLING	3,641.14	0.00	0.00	0.00	0.00	120.00	3,761.14
05 704 1670	PHS GWRESTLING	1,187.00	0.00	0.00	0.00	0.00	80.00	1,267.00
05 704 1700	PHS ALUMNI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 704 1710	PHS CLASS FINES	204.66	0.00	0.00	0.00	0.00	0.00	204.66
05 704 1715	PHS COLLEGE ACCESS GRANT	179.21	0.00	0.00	0.00	0.00	0.00	179.21
05 704 1720	PHS CONCESSIONS	30,812.87	11,020.15	1,183.49	0.00	0.00	(6,300.00)	14,676.21
05 704 1725	PHS D.C. TOUR	(439.94)	0.00	0.00	0.00	0.00	1,725.00	1,285.06
05 704 1730	PHS FACULTY COURTESY FUND	1,144.88	0.00	0.00	0.00	0.00	0.00	1,144.88
05 704 1735	PHS FINE ARTS	16,764.47	6,388.48	0.00	0.00	2,139.00	0.00	8,236.99
05 704 1740	PHS GUIDANCE	21.27	88.00	0.00	0.00	0.00	500.00	433.27
05 704 1745	PHS LIBRARY	224.17	58.94	0.00	0.00	0.00	0.00	165.23
05 704 1750	PHS PRINCIPAL	1,821.72	2,593.05	1,528.58	0.00	0.00	0.00	757.25
05 704 1767	PHS STAFF WELLNESS	173.69	0.00	0.00	0.00	0.00	0.00	173.69
05 704 1770	PHS TROJAN STORE	28,170.31	4,942.76	4,939.02	0.00	0.00	(551.60)	27,614.97

**Activity Fund Balance Report - Summary - Include Encumbrances**

05/2023 - 05/2023

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
Fund Total: 05		290,333.44	70,257.35	28,673.35	0.00	16,201.59	(1,425.00)	231,122.85

Fund: 05      **ACTIVITY FUND**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 5440	PC NATIONAL HONOR SOCIETY	493.14	0.00	0.00	0.00	0.00	300.00	793.14
05 704 5465	PC STUDENT COUNCIL	254.12	0.00	0.00	0.00	0.00	300.00	554.12
05 704 5727	PC DESTINATION IMAGINATION	564.41	3,500.00	2,455.71	0.00	0.00	1,246.95	767.07
05 704 5745	PC LIBRARY	142.74	0.00	30.00	0.00	0.00	0.00	172.74
05 704 5750	PC PRINCIPAL	5,503.80	322.16	748.30	0.00	0.00	0.00	5,929.94
05 704 5755	PC PARENT ADVISORY COUNCIL	2,751.11	1,113.00	42.00	0.00	0.00	0.00	1,680.11
05 704 5765	PC SCIENCE IN MOTION	1,091.95	0.00	0.00	0.00	0.00	(1,091.95)	0.00
Fund Total: 05		10,801.27	4,935.16	3,276.01	0.00	0.00	755.00	9,897.12

Activity Fund Balance Report - Summary - Include Encumbrances

05/2023 - 05/2023

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 704 2465	SP ELEM STUDENT COUNCIL	545.25	0.00	0.00	0.00	0.00	0.00	545.25
05 704 2727	SP ELEM DESTINATION IMAGINATION	5,152.82	0.00	0.00	0.00	0.00	0.00	5,152.82
05 704 2745	SP ELEM LIBRARY	3,210.79	0.00	0.00	0.00	0.00	0.00	3,210.79
05 704 2750	SP ELEM PRINCIPAL	1,462.31	745.95	1,030.78	0.00	0.00	0.00	1,747.14
05 704 2760	SP ELEM POP	240.37	0.00	0.00	0.00	0.00	0.00	240.37
05 704 2775	SP ELEM WALK-A-THON	6,084.72	5,209.50	30.00	0.00	0.00	0.00	905.22
Fund Total: 05		16,696.26	5,955.45	1,060.78	0.00	0.00	0.00	11,801.59

*Karla Joy Heneger*

6-9-23

**Fund: 05      ACTIVITY FUND**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 704 4465	WM ELEM STUDENT COUNCIL	497.35	0.00	210.51	0.00	0.00	0.00	707.86
05 704 4727	WM ELEM DESTINATION IMAGINATION	3,679.73	7,793.76	4,006.00	0.00	0.00	670.00	561.97
05 704 4745	WM ELEM LIBRARY	2,757.95	0.00	6.99	0.00	0.00	0.00	2,764.94
05 704 4750	WM ELEM PRINCIPAL	5,785.03	316.35	385.00	0.00	0.00	0.00	5,853.68
05 704 4760	WM ELEM POP	148.49	0.00	0.00	0.00	0.00	0.00	148.49
Fund Total: 05		12,868.55	8,110.11	4,608.50	0.00	0.00	670.00	10,036.94

402-786-2555  
WAVERLY

402-879-4788  
SUPERIOR

308-345-1744  
McCOOK

402-253-2222  
SPRINGFIELD

horizonbankne.com

SPRINGFIELD PLATTEVIEW COMM  
PLATTEVIEW EARLY EDUCATION CENTER  
14801 S 108TH ST  
SPRINGFIELD NE 68059

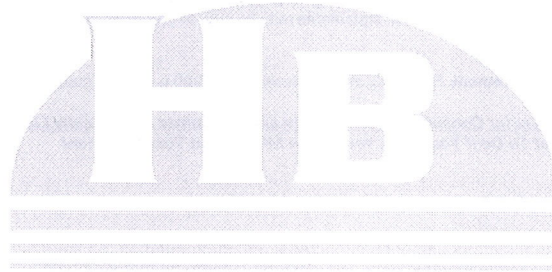
PAGE 1

YOUR ACCOUNT TYPE IS: COMP FREE BUSINESS

CHECKING SUMMARY .....	ACCOUNT 03-491-217	PIECES 0		
		WITHDRAWALS	DEPOSITS	BALANCE
PREV STATEMENT BALANCE (04/30/23)				1,503.60
INTEREST PAID .....				
STATEMENT BALANCE (05/31/23)				1,503.60

-----  
AVERAGE COLLECTED BALANCE FOR STATEMENT PERIOD ... 1,503.60  
-----

DAILY BALANCES .....	ACCOUNT 03-491-217			
04/30	1503.60		05/31	1503.60





Batch Description: MAY 2023 ACTIVITY ACCOUNTS

Processing Month: 05/2023

Checking Account: 5 Student Activity Account

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	05/31/2023	320,248.68

Outstanding Automatic Payments

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
4495	OLIVE GARDEN	05/15/2023	795.70
4500	COPPS PIZZA	05/23/2023	523.80
4503	U S POST OFFICE-SPRINGFIELD	05/16/2023	77.78
Total:			<u>1,397.28</u>

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
10128	Kaela Heneger	05/26/2022	196.70
48900	THE VOLLEYBALL ACADEMY	01/11/2001	968.00
49240	JOSEPH SMITH	04/27/2021	70.00
49402	CHARISSA WOOD	08/13/2021	45.00
49461	MATTHEW SANJURJO	09/01/2021	60.00
49604	Angela AuBuchon	10/21/2021	109.08
49779	RYAN LEWIS	12/21/2021	35.00
50011	AJ REIMER	03/25/2022	125.00
50135	INTERMOUNTAIN WOOD PRODUCTS	04/28/2022	379.00
50210	ASHLAND-GREENWOOD PUBLIC SCHOOLS	06/10/2022	180.00
50230	JENSEN PUBLISHING	06/28/2022	110.00
60042	CHUCK TAYLOR	09/21/2022	150.00
60171	SALLY BRABEC	10/24/2022	322.00
60388	MIDLAND UNIVERSITY	12/15/2022	330.00
60413	DARREN CARLSON	12/20/2022	32.98
60517	DERRICK MARSHALL	01/24/2023	84.93
60619	WHITNEY HAWLEY	03/02/2023	21.68
60648	ROBERT BARRETT	03/10/2023	140.00
60650	BOB MICHL	03/10/2023	140.00
60651	SEAN WILLIAMS	03/10/2023	140.00
60671	SCOTT FINCHAM	03/23/2023	130.00
60700	RORY VOSS	03/30/2023	65.00
60749	WAVERLY HIGH SCHOOL	04/18/2023	144.50
60756	ALAN BEHRENDIS	04/21/2023	140.00
60768	BEATRICE HIGH SCHOOL	04/21/2023	75.00
60775	STACIE CYR	04/21/2023	30.23
60821	JULIE FJELL	04/26/2023	2,000.00
60827	TRAILBLAZER CONFERENCE	04/28/2023	112.00
60828	ASHLAND-GREENWOOD PUBLIC SCHOOLS	04/28/2023	130.00
60834	KEVIN WILSON	05/01/2023	11.44
60847	MARCUS CINEMAS OF WISCONSIN, LLC.	05/08/2023	4,784.00
60854	KAWINTHIDA HAASE	05/10/2023	750.00
60857	FINE ARTS FRIENDS	05/11/2023	230.00
60858	PLATTEVIEW BAND BOOSTERS	05/11/2023	2,055.00
60860	SYAA	05/11/2023	765.00
60868	AMAZON CAPITAL SERVICES	05/22/2023	170.93
60869	BARNES PHOTOGRAPHY	05/22/2023	990.50

**Check Reconciliation Report**

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
60870	VANESSA BELLAIRS	05/22/2023	38.76
60871	COLLEGE BOARD	05/22/2023	88.00
60873	JENNIE HARRISON	05/22/2023	77.02
60874	MELISSA HASTY	05/22/2023	78.12
60875	KENNEDY HEIMES	05/22/2023	40.00
60878	DARIN JOHNSON	05/22/2023	199.51
60880	PATTI LAYHER	05/22/2023	37.99
60881	LEAF & PETAL	05/22/2023	150.00
60883	JEREMY MAHONEY	05/22/2023	40.29
60885	MARY MIDDLETON	05/22/2023	155.26
60891	SPRINGFIELD ACE HARDWARE	05/22/2023	634.41
60893	TRI CENTER HIGH SCHOOL	05/22/2023	150.00
60897	PLATTEVIEW BAND BOOSTERS	05/23/2023	3,150.00
60898	AMAZON CAPITAL SERVICES	05/26/2023	5,130.52
60899	BEATRICE HIGH SCHOOL	05/26/2023	125.00
60900	CAPITAL ONE	05/26/2023	481.01
60901	CHESTERMAN COMPANY	05/26/2023	1,484.86
60902	CORNERSTONE TEAM SPORTS	05/26/2023	2,475.00
60903	EUGENE T. MAHONEY STATE PARK	05/26/2023	696.00
60905	FINALFORMS	05/26/2023	355.00
60906	JASON FRANCOIS	05/26/2023	96.00
60907	LEAF & PETAL	05/26/2023	535.00
60908	LINCOLN CHRISTIAN SCHOOL	05/26/2023	100.00
60909	LINCOLN NORTHWEST HIGH SCHOOL	05/26/2023	230.00
60911	NEBRASKA CITY PUBLIC SCHOOL	05/26/2023	270.00
60912	NSAA	05/26/2023	1,316.54
60913	RALSTON HIGH SCHOOL	05/26/2023	320.00
60914	RAYMOND CENTRAL HIGH SCHOOL	05/26/2023	298.72
60917	STADIUM SPORTS	05/26/2023	4,710.00
60918	TREN SVENDSEN	05/26/2023	44.25
60919	KAELA HENEGER	05/26/2023	292.89
Total:			40,023.12

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
P5/30-9	Receipt P5/30-9	05/30/2023	261.81
Total:			261.81

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
320,248.68	(41,158.59)	279,090.09	279,060.09	30.00

Cleared Automatic Payment Total:	22,573.78
Cleared Checks Total:	61,861.87
Cleared Direct Deposit Total:	
Cleared Void Total:	2,383.72
Cleared Cash Receipt Total:	37,356.83
Cleared Manual Journal Entries Total:	
Cleared Sales Journal Total:	

Vendor Name	Invoice Description	Amount
GENERAL FUND		
360 COMMUNITY SERVICES	SERVICES	5,706.54
AGTAC SERVICES, LLC	SERVICES	3,993.00
AIRGAS USA, LLC	SUPPLIES	613.16
ALL AMERICAN ENTERTAINMENT	SERVICES	16,000.00
AMAZON CAPITAL SERVICES	SUPPLIES	4,379.16
AMAZON	SUPPLIES	2,264.16
ART OF EDUCATION UNIVERSITY, THE	SUPPLIES	14,091.60
B & D PITSTOP	GAS/OIL	1,251.01
BAIRD HOLM ATTORNEYS AT LAW	SERVICES	84.39
BARNES & NOBLE, INC.	SUPPLIES	353.19
Baugh, Nichole	REIMBURSEMENT	211.98
Bellairs, Vanessa	REIMBURSEMENT	2,012.30
BLACK HILLS ENERGY	UTILITIES	233.59
BLICK ART MATERIALS	SUPPLIES	37.40
BOUND TO STAY BOUND	SUPPLIES	286.34
CAPITAL BUSINESS SYSTEMS, INC. - PRINTER LEASE	COPIER LEASE	1,956.62
CAPITAL BUSINESS SYSTEMS, INC. - SERVICE PLUS	COPIER	2,510.49
CENTURYLINK	TELEPHONE	418.28
CHILDREN SUCCEED THERAPY, LLC	SERVICES	10,546.50
CHUCK JOHNSON SERVICES	SERVICES	450.00
CITY OF SPRINGFIELD	UTILITIES	255.71
CONSTRUCTION CONTAINERS & EXCAVATING, INC.	SERVICES	295.25
COX BUSINESS	TELEPHONE	670.11
CROUSE, NICK	FEES	249.00
DILL, SHELLEE	MILEAGE	45.20
DODD, CATHERINE	MILEAGE	46.43
DOSTAL, ALEX	SUPPLIES	121.23
DUNSTON, RAINA	MILEAGE	11.79
DURESKY, WHITNEY	MILEAGE	236.46
EBSCO INDUSTRIES, INC.	SUPPLIES	327.40
EDUCATIONAL SERVICE UNIT NO. 3	FEES	272.00
ESGI	SOFTWARE	1,404.00
ESPAK, INC.	SOFTWARE	3,840.00
FATHER FLANAGAN'S BOYS' HOME-	SERVICES	11,888.64
FLINN SCIENTIFIC	SUPPLIES	361.58
FOLLETT	SUPPLIES	557.36
GOPHER PERFORMANCE	SUPPLIES	3,453.25
GRAINGER	SUPPLIES	100.94
GREAT PLAINS PEST SERVICES, INC.	SERVICES	225.00
HARRIS SCHOOL SOLUTIONS	SOFTWARE	2,240.97
HAYES MECHANICAL, LLC	SERVICES	1,939.82
HEARTLAND FOUNDATION	SERVICES	3,760.00
HILLYARD / DES MOINES	SUPPLIES	1,053.82
HOME DEPOT CREDIT SERVICES	SUPPLIES	24.64
IDISSMISS	SOFTWARE	199.00
J.F. AHERN CO.	SERVICES	270.00
J.W. PEPPER & SON, INC.	SUPPLIES	314.99
JAN MILLER BURKINS CONSULTING LLC	FEES	1,520.00
JENSEN, THERESA	SUPPLIES	193.00
JOSTENS	SUPPLIES	29.75
K5 EVENT PLANNING & FUNDRAISING, LLC	SERVICES	1,500.00
KEYBOARD KASTLE	SUPPLIES	820.97
KREIFELS, JENNY	SUPPLIES	43.84
KSB SCHOOL LAW, PC LLO	SERVICES	517.50

Vendor Name	Invoice Description	Amount
LEARNING FORWARD	FEES	159.00
LODES, JULIE	SUPPLIES	25.16
LUNCH FUND	TRANSFER	386.40
MAHONEY, JEREMY	TRAVEL	736.85
MATHESON TRI-GAS, INC.	SUPPLIES	165.17
MCI	TELEPHONE	14.10
MCS	SUPPLIES	1,349.64
METROPOLITAN UTILITIES DIST	UTILITIES	6,148.83
Michelle, Lauren	SUPPLIES	294.38
MIDWEST ALARM SERVICES	SERVICES	662.62
NACIA	FEES	80.00
NASSP	FEES	385.00
NE ASSOC OF SCHOOL BOARDS	FEES	95.00
NE PUBLIC HEALTH ENVIROMENTAL LABORATORY	SERVICES	254.00
NE WESLEYAN UNIVERSITY	FEES	570.00
NEBRASKA AIR FILTER INC	SUPPLIES	539.28
OMAHA PUBLIC POWER DISTRICT	UTILITIES	22,888.06
OMAHA SYMPHONY	FEES	215.00
ONE SOURCE	SERVICES	256.50
ORKIN	SERVICES	619.96
Ortiz, Sarah	SUPPLIES	77.07
PAPER 101	SUPPLIES	1,948.04
PAPILLION SANITATION	SERVICES	2,348.66
PARR, MICHELLE	SUPPLIES	110.27
PERRY,GUTHERY,HAASE & GESSFORD,P.C.,L.L.C	SERVICES	2,848.00
PHS ACTIVITY ACCOUNT	SUPPLIES	6,983.55
PHYSICIANS MUTUAL	SUPPLIES	47.50
PRIME SECURED	SERVICES	3,637.80
QUADIENT LEASING USA, INC.	POSTAGE	240.16
QUILL CORP	SUPPLIES	81.96
RAINBOW GLASS AND SUPPLY	SERVICES	264.00
RALSTON PUBLIC SCHOOLS	SERVICES	4,937.50
ROSSER LAWN CARE, INC.	SERVICES	6,940.00
SCHOOL HEALTH	SUPPLIES	4,219.12
SHERWIN-WILLIAMS CO. (THE)	SUPPLIES	299.62
SISKE, JOSHUA	MILEAGE	115.28
SMITH, LEE	TRAVEL	520.96
SPRINGFIELD ACE	SUPPLIES	423.66
STUDENT TRANSPORTATION OF AMERICA	SERVICES	40,996.69
SUBURBAN NEWSPAPERS, INC	SERVICES	469.25
SUCCESS BY DESIGN, INC	SUPPLIES	809.55
U.S. BANK	SUPPLIES/TRAVEL	8,518.44
VALENTINO'S	SUPPLIES	159.74
VERIZON WIRELESS	TELEPHONE	209.67
WILSON, LESLIE	MILEAGE	401.49
WOOD, GARY	SUPPLIES	78.17
ZELENY, KIMBERLY	SUPPLIES	144.40
ZONES OF REGULATION, THE	SUPPLIES	550.00
ZTRIP NE	SERVICES	5,680.50
		<hr/>
		236,095.36
DEPRECIATION FUND		
GRETNA PUBLIC SCHOOLS	BUS	15,000.00
		<hr/>
		15,000.00
NUTRITION FUND		

vendor Name	Invoice Description	Amount
ALECK, LESLIE	REIMBURSEMENT	49.50
ANNEBERG, AUDRA	REIMBURSEMENT	24.80
BEECHAM, LEIGH	REIMBURSEMENT	142.10
BLOCK, SCOTT	REIMBURSEMENT	85.91
EFUNDS	FEES	39.95
FRITZ, JOANIE	REIMBURSEMENT	27.20
GILLEN, SHELLEY	REIMBURSEMENT	1.40
GOLDA, DAN OR JULIE	REIMBURSEMENT	23.90
HEIDRICK, NOWELL	REIMBURSEMENT	10.25
HOODMASTERS, INC	SERVICES	615.76
HOULTON, MARK AND LISA	REIMBURSEMENT	65.30
JENNINGS, KAREN	REIMBURSEMENT	48.35
JETT, MICHAEL	REIMBURSEMENT	2.80
KERR, TAIMECA	REIMBURSEMENT	127.80
KRAJICEK, JENNIFER	REIMBURSEMENT	28.80
LYNCH, REBECCA	REIMBURSEMENT	17.80
MARCIA BRENNER ASSOCIATES	FEES	444.00
MARSDEN, SCOTT & CHERYL	REIMBURSEMENT	20.10
MCATEE, HOLLY	REIMBURSEMENT	47.15
OPAA! FOOD MGT. OF NE, LLC.	SERVICES	84,552.25
ORFE, STEPHANIE	REIMBURSEMENT	24.30
PAPSTEIN, NATALIE	REIMBURSEMENT	305.05
ROBAK, BRENDA	REIMBURSEMENT	21.50
RYBA, ROSE	REIMBURSEMENT	4.75
SHEMEK, HEATH OR KELLY	REIMBURSEMENT	8.75
SMITH, MARJINA	REIMBURSEMENT	13.54
SNELLAR-HAMILTON, JESSA	REIMBURSEMENT	13.05
SVAJGL, KRYSTINA	REIMBURSEMENT	52.25
WILSON, KEVIN	REIMBURSEMENT	4.00
ZANKER, DOUG	REIMBURSEMENT	2.95
		<hr/>
		86,825.26
BUILDING FUND		
AMAZON CAPITAL SERVICES	SUPPLIES	1,776.99
AOI	EQUIPMENT	111,258.91
BOYD JONES CONSTRUCTION, CO.	SERVICES	1,572,015.69
JAMCO ABATEMENT SERVICES INC	SERVICES	10,875.00
KCAV	EQUIPMENT	26,859.18
OLSSON	SERVICES	4,542.50
VERITAS TITLE & ESCROW	LAND PURCHASE	1,041,398.25
		<hr/>
		2,768,726.52
STUDENT FEES		
ACCELERATED GRAPHX	SUPPLIES	1,051.50
FONTELLE NATURE ASSOCIATION	FEES	245.00
YMCA METRO	FEES	4,084.00
		<hr/>
		5,380.50

**Contract for Supplemental Services  
Driver's Education  
2023-2024**

Educational Service Unit #3, hereinafter referred to as ESU #3 proposes to furnish supplemental services pursuant to 79-2201 et seq R.R.S. 1943 to the **Springfield Platteview Community Schools, Sarpy County**, Nebraska, hereinafter called the School for the 2023-2024 school year. This agreement is subject to the following terms and conditions:

**1. SERVICES**

ESU #3 will provide the instructor, automobiles, and all costs relating to maintenance, insurance, and behind-the-wheel training for driver education students. This service will not be available to physically handicapped students, as ESU #3 does not have the equipment or the expertise to provide this service. ESU #3 will provide a curriculum consisting of 20 hours of classroom and 3-4 hours behind-the-wheel. The School will provide classroom space free of charge for in classroom instruction.

**2. STUDENTS**

Minimum number of students will be 15.

**WHEN PROVIDED:**

<input checked="" type="checkbox"/> Saturday Hours Fall & Spring	_____ Est. Max # Students
_____ Summer Program	_____ Est. Max # Students

**3. COMPENSATION**

The Parent and/or Guardian shall pay ESU #3 for said services as follows:

**Total Program.....\$400/student**

**4. TERMS**

The payment will be made by the Parent and/or Guardian directly to ESU #3, prior to the class start date. Once payment is received, the specific class will be confirmed.

**5. CONDITION**

This proposal shall become a valid contract only when accepted by an authorized representative of the School and subsequently approved by and authorized representative of ESU #3.

Return to:

Kaitlin Amador, Educational Service Unit #3, [kamador@esu3.org](mailto:kamador@esu3.org)  
6949 S 110th St., LaVista, NE 68128-5721

Contract for Supplemental Services  
Driver's Education  
2023-2024

Accepted by action of the Board of the **Springfield Platteview Community Schools, Sarpy County**, Nebraska at a duly authorized meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Authorized Representative

\_\_\_\_\_  
Title

Approved by action of the Board of Educational Service Unit #3, LaVista, Sarpy County, Nebraska, at a duly authorized meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Administrator, Authorized Representative

Return to:  
Kaitlin Amador, Educational Service Unit #3, [kamador@esu3.org](mailto:kamador@esu3.org)  
6949 S 110th St., LaVista, NE 68128-5721

### 3001 Budget and Property Tax Request

The board of education shall adopt a budget each year to support the school district's programs and services for the ensuing fiscal year. The superintendent of schools shall be responsible for developing the budget subject to the direction and decisions of the board. The budget document shall be under continuous development, based upon the requirements of the adopted educational program.

#### BUDGET PROCEDURES

**Proposed Budget.** The superintendent shall prepare the proposed budget in accordance with board policies and goals, state statutes, and regulations. As the district's spending plan, the budget will be based on up-to-date revenue estimates, and will reflect the assessed needs and programs approved by the board.

**Budget Hearing Notice.** Notice of place and time of the hearing, together with a summary of the proposed budget statement, must be published at least four calendar days prior to the date set for hearing in a newspaper of general circulation within the school district. The four calendar days shall include the day of publication but not the day of hearing. The notice shall include the following statement:

For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov/>

In addition, the district must electronically publish this statement on the school district web site. Such electronic publication must be prominently displayed with an active link to the Internet address for the web site established by the Nebraska Budget Act to allow the public access to the information.

**Budget Hearing.** The board must conduct a hearing prior to adopting the budget. The hearing must be held separately from any regularly scheduled meeting and may not be limited by time. The board must make a presentation outlining key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget. Any member of the public desiring to speak on the proposed budget statement shall be allowed to address the board at the hearing and must be given a reasonable amount of time to do so. Five minutes shall generally be considered a reasonable amount of time.

Deleted: [Insert Internet address for the web site established pursuant to Laws 2021, LB528, section 5].



**Budget Hearing Documents.** The board must make at least three copies of the proposed budget statement and at least one copy of all other reproducible written material to be discussed at the hearing available to the public at the hearing.

**Budget Adoption.** After the budget hearing, the proposed budget statement shall be adopted or amended and adopted as amended. If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of the changes (including the items changed and the reasons for such changes) must be published in a newspaper of general circulation within the school district within twenty calendar days after its adoption without further hearing.

**Certification and Filing.** The amount to be received from personal and real property taxation shall be certified to the appropriate levying board as provided by law. The budget shall also be filed with the state auditor.

**Purchase Authorization.** Except for bids required under the section "Bid Letting and Contracts," the board's adoption of the budget shall authorize the purchases without further board action.

**Monthly Report.** At each monthly board meeting, the superintendent will provide a report on the current status of the major sections of the budget.

**PROPERTY TAX REQUEST PROCEDURES – PROPERTY TAX REQUEST IS EQUAL TO OR LOWER THAN THE ALLOWABLE GROWTH PERCENTAGE**

**Property Tax Request Hearing.** The board must hold a special public hearing called for the purpose of passing a property tax request resolution.

**Property Tax Request Hearing Notice.** The district must publish a hearing notice in a newspaper of general circulation in the school district at least four calendar days prior to the hearing. The four calendar days shall include the day of publication but not the day of hearing. The hearing notice must contain the following information: The certified taxable valuation under section 13-509 for the prior year, the certified taxable valuation under section 13-509 for the current year, and the percentage increase or decrease in such valuations from the prior year to the current year; the dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request; the property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation; the proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund that tax request; the percentage increase or decrease in

the property tax rate from the prior year to the current year; and the percentage increase or decrease in the total operating budget from the prior year to the current year.

**Increase in Total Property Taxes Levied.** If the annual assessment of property would result in an increase in the total property taxes levied as determined using the previous year's rate of levy, the district's property tax request for the current year shall be no more than its property tax request in the prior year, and the district's rate of levy for the current year shall be decreased accordingly when such rate is set by the county board of equalization.

**Decrease or No Change in Total Property Taxes Levied.** If the annual assessment of property would result in no change or a decrease in the total property taxes levied as determined using the previous year's rate of levy, the district's property tax request for the current year shall be no more than its property tax request in the prior year, and the district's rate of levy for the current year shall be adjusted accordingly when such rate is set by the county board of equalization.

**Resolution.** The board shall pass a resolution to set the amount of its property tax request only after holding the public hearing. The resolution setting the district's property tax request at an amount that exceeds the prior year's property tax request shall include, but not be limited to, the information required by section [77-1632\(4\)](#).

**Certification.** The resolution setting the property tax request shall be certified and forwarded to the county clerk on or before October 15th of the year for which the tax request is to apply.

#### **PROPERTY TAX REQUEST PROCEDURES – PROPERTY TAX REQUEST IS GREATER THAN THE ALLOWABLE GROWTH PERCENTAGE**

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Deleted: 77-1601.02(4)

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[allowed by law.](#)

The hearing must be held after 6 p.m. on or after September 17th and before September 28th and before the district files its adopted budget statement. Any member of the public must be allowed a reasonable amount of time to speak at the hearing.

At the joint public hearing, the representative of each political subdivision must give a brief presentation on the political subdivision's intent to increase its property tax request by more than the allowable growth percentage [to the extent allowed by law](#) and the effect of such request on the political subdivision's budget. The presentation must include, at a minimum, all information and statements required by law.

**Property Tax Request Hearing Notice.** Notice of the joint public hearing must be provided by:

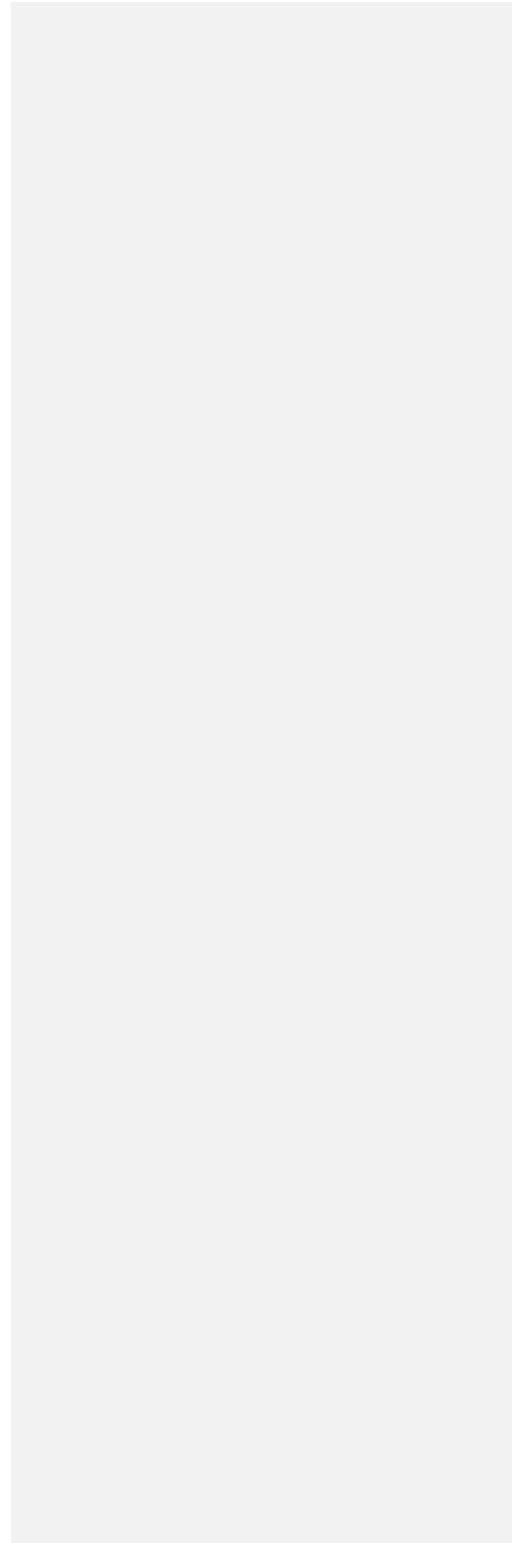
- The County Assessor sending a postcard with all required information to all affected property taxpayers. The postcard shall be sent to the name and address to which the property tax statement is mailed;
- Posting notice of the hearing with all required information on the home page of the relevant county's web site, except that this requirement shall only apply if the county has a population of more than twenty-five thousand inhabitants; ***and***
- Publishing notice of the hearing with all required information in a legal newspaper in or of general circulation in the relevant county.

**Provide Information to County Clerk.** Each political subdivision that participates in the joint public hearing shall provide the following information to the county clerk by September 5<sup>th</sup>: the date, time, and location for the joint public hearing; a listing of and telephone number for each political subdivision that will be participating in the joint public hearing; and the amount of each participating political subdivision's property tax request.

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Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_



## **3001 Budget and Property Tax Request**

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proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund that tax request; the percentage increase or decrease in the property tax rate from the prior year to the current year; and the percentage increase or decrease in the total operating budget from the prior year to the current year.

**Increase in Total Property Taxes Levied.** If the annual assessment of property would result in an increase in the total property taxes levied as determined using the previous year's rate of levy, the district's property tax request for the current year shall be no more than its property tax request in the prior year, and the district's rate of levy for the current year shall be decreased accordingly when such rate is set by the county board of equalization.

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agenda will only include discussion on each political subdivision's intent to increase its property tax request by more than the allowable growth percentage to the extent allowed by law.

The hearing must be held after 6 p.m. on or after September 17th and before September 28th and before the district files its adopted budget statement. Any member of the public must be allowed a reasonable amount of time to speak at the hearing.

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**Property Tax Request Hearing Notice.** Notice of the joint public hearing must be provided by:

- The County Assessor sending a postcard with all required information to all affected property taxpayers. The postcard shall be sent to the name and address to which the property tax statement is mailed;
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**Certification.** The resolution setting the property tax request shall be



certified and forwarded to the county clerk on or before October 15th of the year for which the tax request is to apply.

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

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

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

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

**I. Applicability of the Policy**

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

The District will also comply with the requirements of the public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106) when the contemplated expenditure for the complete project exceeds \$109,000, the Political Subdivisions Construction Alternatives Act (NEB. REV. STAT. §§ 13-2901 through 13-2914), energy financing contracts (NEB. REV. STAT. §§ 66-1062 through 66-1066), other applicable state laws, and the board's general policy on Bidding for Construction and Related Projects. In addition, all procurement and construction shall comply with the rules and requirements of 2 CFR part 200.317 through 200.326 and 34 CFR sections 75.601 through 75.615. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

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

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

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

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

#### **A. Methods of Bidding/Soliciting Quotations or Estimates**

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

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

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

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

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

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

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

Pursuant to Nebraska law, construction projects which have an anticipated aggregate cost of \$109,000 or more are subject to state public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106). The board will follow its standard policy on bid letting and contracts for construction projects financed with federal funds which have an anticipated aggregate cost of between \$109,000 and \$250,000.

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

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

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

the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.

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

#### B. Advertising for Bids.

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

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

#### C. Bid Documents

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

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

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

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

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

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

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

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

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

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

## **V. Other Contract Matters.**

### **A. Required Terms**

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards. This includes a "Buy American" provision that provides that as appropriate and to the extent consistent with law, the District and contractor should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of the Buy American provision must be included in all subawards including all contracts and purchase orders for work or products under this award.

### **B. Contracting with Certain Vendors**

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

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

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

The district's procurement transactions will be conducted in a manner

providing full and open competition consistent with 2 C.F.R §200.319.

#### D. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, 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. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

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

#### E. Settlements of Issues Arising Out of Contract

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

#### F. Record Keeping

##### 1. Record Retention

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

significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding construction projects for a minimum of five (5) years after the sale or demolition of the building. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.
  - c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.
2. Maintenance of Construction Records for Projects Financed with Federal Funds
- a) The District must maintain records sufficient to detail the history of all construction projects financed with federal funds. These records will include, but are not necessarily limited to the following: rationale for the method of construction, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
  - b) Retention of construction records shall be in accordance with applicable law and Board policy.



## **VI. Conflict of Interest and Code of Conduct**

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

### C. Favors and Gifts

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, with the limited exception of unsolicited items of nominal value.

### D. Enforcement

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

## **VII. Financial Management**

### A. Identification.

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

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

#### B. Financial Reporting

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

#### C. Accounting Records

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

#### D. Internal Controls

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

#### E. Budget Control

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

#### F. Payment Methods

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

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

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

#### G. Allowability of Costs

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

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

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

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

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

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

income.

#### I. Cost Sharing or Matching

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

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

#### J. Documentation of Personnel Expenses

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

### **VIII. Other Contract Matters.**

#### A. Required Terms

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

#### B. Contracting with Certain Vendors

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

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

### C. Record Keeping

#### 1. Record Retention

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

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

c) Records will be destroyed in compliance with Schedule

10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Procurement Records

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

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

D. Privacy

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

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

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

**I. Applicability of the Policy**

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

The District will also comply with the requirements of the public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106) when the contemplated expenditure for the complete project exceeds \$109,000, the Political Subdivisions Construction Alternatives Act (NEB. REV. STAT. §§ 13-2901 through 13-2914), energy financing contracts (NEB. REV. STAT. §§ 66-1062 through 66-1066), other applicable state laws, and the board's general policy on Bidding for Construction and Related Projects. In addition, all procurement and construction shall comply with the rules and requirements of 2 CFR part 200.317 through 200.326 and 34 CFR sections 75.601 through 75.615. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

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

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

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

A. Methods of Bidding/Soliciting Quotations or Estimates

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

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

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

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



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

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

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

Pursuant to Nebraska law, construction projects which have an anticipated aggregate cost of \$109,000 or more are subject to state public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106). The board will follow its standard policy on bid letting and contracts for construction projects financed with federal funds which have an anticipated aggregate cost of between \$109,000 and \$250,000.

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

- A. Sealed Bids: All constructions projects subject to this policy with an anticipated cost of \$250,000 or more will be publicly solicited using the sealed bid method
1. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised;
  2. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
  3. Sealed bids will be publicly opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.
  4. The contract will be awarded to the lowest responsive and responsible bidder.
    - a) Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest.
    - b) Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.
    - c) Any or all bids may be rejected if there is a sound documented reason.
  5. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.
  6. The board will generally complete its review of bids and select a vendor within 30 days of bid submission.

## B. Advertising for Bids.

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

## C. Bid Documents

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

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

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

## **V. Other Contract Matters.**

### A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards. This includes a "Buy American" provision that provides that as appropriate and to the extent consistent with law, the District and contractor should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of the Buy American provision must be included in all subawards including all contracts and purchase orders for work or products under this award.

### B. Contracting with Certain Vendors

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

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

### C. Full and Open Competition

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

### D. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed

procurement. Consideration will be given to such matters as contractor integrity, 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. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

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

#### E. Settlements of Issues Arising Out of Contract

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

#### F. Record Keeping

##### 1. Record Retention

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

- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding construction projects for a minimum of five (5) years after the sale or demolition of the building. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.
  - c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.
2. Maintenance of Construction Records for Projects Financed with Federal Funds
- a) The District must maintain records sufficient to detail the history of all construction projects financed with federal funds. These records will include, but are not necessarily limited to the following: rationale for the method of construction, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
  - b) Retention of construction records shall be in accordance with applicable law and Board policy.

## **VI. Conflict of Interest and Code of Conduct**

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

### **C. Favors and Gifts**

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, with the limited exception of unsolicited items of nominal value.

### **D. Enforcement**

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

## **VII. Financial Management**

### **A. Identification.**

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

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

#### B. Financial Reporting

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

#### C. Accounting Records

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

#### D. Internal Controls

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

#### E. Budget Control

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

#### F. Payment Methods

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement



basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

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

#### G. Allowability of Costs

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

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

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

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

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

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

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

#### I. Cost Sharing or Matching

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

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

#### J. Documentation of Personnel Expenses

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

### **VIII. Other Contract Matters.**

#### A. Required Terms

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

Awards.

## B. Contracting with Certain Vendors

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

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

## C. Record Keeping

### 1. Record Retention

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

b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the

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

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

2. Maintenance of Procurement Records

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

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

D. Privacy

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

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

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

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

**3004.1**  
**Fiscal Management for Purchasing and Procurement Using Federal Funds**

**I. Applicability of Policy**

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

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

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

**II. Procurement System**

The District maintains the following purchasing procedures.

**A. Responsibility for Purchasing**

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

## **B. Methods of Purchasing**

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

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

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

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

### **2. Purchases between \$10,000 and \$250,000 (Small Purchase Procedures)**

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

### **3. Purchases Over \$250,000**

#### **a) Sealed Bids (Formal Advertising)**

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

#### **b) Contract/Price Analysis**

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

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

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
  - 1) The item is available only from a single source;
  - 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
  - 3) The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
  - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

5. **Competitive Proposals.**

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

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

### **C. Use of Purchase (Debit & Credit) Cards**

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



#### **D. Federal Procurement System Standards**

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

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

#### **E. Debarment and Suspension**

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, 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. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

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

#### **F. Settlements of Issues Arising Out of Procurements**

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

### **III. Conflict of Interest and Code of Conduct**

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

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

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

**C. Favors and Gifts**

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

**D. Enforcement**

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

**IV. Property Management Systems**

**A. Property Classifications**

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000.

2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.
3. Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
  - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
  - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

#### **B. Inventory Procedure**

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

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

#### **C. Inventory Records**

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

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

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

#### **D. Physical Inventory**

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

#### **E. Maintenance**

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

#### **F. Lost or Stolen Items**

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

#### **G. Use of Equipment**

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be

supported by the federal award, and the District will not encumber the property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

#### **H. Disposal of Equipment**

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

If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency.

#### **I. Equipment and Capital Expenditures**

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

#### **J. Depreciation**

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

### **V. Financial Management**

#### **A. Identification**

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

#### **B. Financial Reporting**

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

### **C. Accounting Records**

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

### **D. Internal Controls**

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

### **E. Budget Control**

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

### **F. Payment Methods**

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

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

### **G. Allowability of Costs**

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

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

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

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

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

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

### **I. Cost Sharing or Matching**

For all Federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be

accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

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

#### **J. Documentation of Personnel Expenses**

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

### **VI. Written Compensation Policies**

#### **A. Time and Effort Standards**

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

- (1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into official records;
- (3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;



- (5) Comply with the established accounting policies and practices of the District and
- (6) Support the distribution of the employee's salary or wages among specific activities or costs objectives.

**B. Time and Effort Procedures**

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

**C. Fringe Benefits**

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

**D. Leave**

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

**E. Unexpected or Extraordinary Circumstances**

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

**F. Documentation for Personnel Expenses**

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

**VII. Other Contract Matters.**

**A. Required Terms**

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

## B. Contracting with Certain Vendors

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

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

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

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

## C. Record Keeping

### 1. Record Retention

- The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.
- The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and

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

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

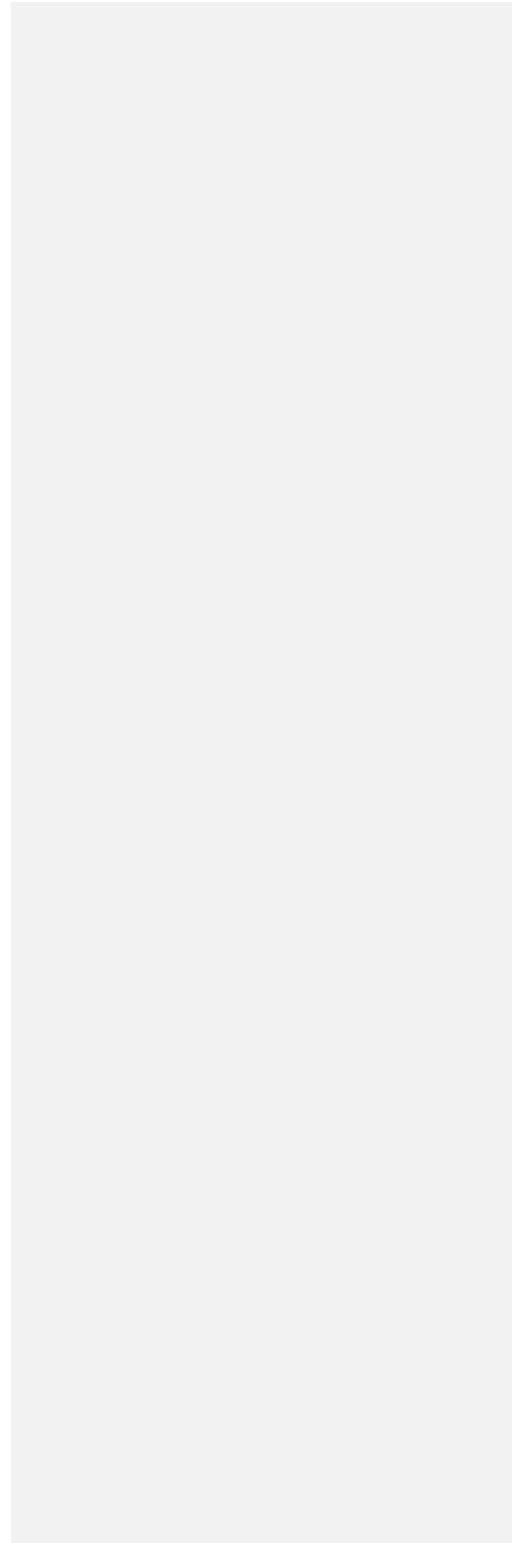
## 2. Maintenance of Procurement Records

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

### **D. Privacy**

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

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_



## **3004.1 Fiscal Management for Purchasing and Procurement Using Federal Funds**

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

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

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

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

### **II. Procurement System**

The District maintains the following purchasing procedures.

#### **A. Responsibility for Purchasing**

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

## **B. Methods of Purchasing**

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

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

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

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

### **2. Purchases between \$10,000 and \$250,000 (Small Purchase Procedures)**

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

### **3. Purchases Over \$250,000**

#### **a) Sealed Bids (Formal Advertising)**

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

#### **b) Contract/Price Analysis**

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

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

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
  - 1) The item is available only from a single source;
  - 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
  - 3) The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
  - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

#### **5. Competitive Proposals.**

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

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

### **C. Use of Purchase (Debit & Credit) Cards**

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



## **D. Federal Procurement System Standards**

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

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

## **E. Debarment and Suspension**

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, 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. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

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

## **F. Settlements of Issues Arising Out of Procurements**

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

## **III. Conflict of Interest and Code of Conduct**

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

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

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

**C. Favors and Gifts**

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

**D. Enforcement**

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

**IV. Property Management Systems**

**A. Property Classifications**

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000.

2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.
3. Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
  - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
  - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

## **B. Inventory Procedure**

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

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

## **C. Inventory Records**

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

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

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

#### **D. Physical Inventory**

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

#### **E. Maintenance**

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

#### **F. Lost or Stolen Items**

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

#### **G. Use of Equipment**

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

## **H. Disposal of Equipment**

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

If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency.

## **I. Equipment and Capital Expenditures**

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

## **J. Depreciation**

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

## **V. Financial Management**

### **A. Identification**

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

### **B. Financial Reporting**

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the

financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

### **C. Accounting Records**

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

### **D. Internal Controls**

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

### **E. Budget Control**

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

### **F. Payment Methods**

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

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

## **G. Allowability of Costs**

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

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

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

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

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

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

## **I. Cost Sharing or Matching**

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

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

## **J. Documentation of Personnel Expenses**

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

## **VI. Written Compensation Policies**

### **A. Time and Effort Standards**

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

- (1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into official records;



- (3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- (5) Comply with the established accounting policies and practices of the District and
- (6) Support the distribution of the employee's salary or wages among specific activities or costs objectives.

#### **B. Time and Effort Procedures**

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

#### **C. Fringe Benefits**

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

#### **D. Leave**

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

#### **E. Unexpected or Extraordinary Circumstances**

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

#### **F. Documentation for Personnel Expenses**

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

### **VII. Other Contract Matters.**

#### **A. Required Terms**

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

## **B. Contracting with Certain Vendors**

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

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

The District may deviate from this general requirement only if:

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

## **C. Record Keeping**

### 1. Record Retention

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

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

## 2. Maintenance of Procurement Records

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

## **D. Privacy**

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of

passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

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

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

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

### 3033

#### **Lending Textbooks to Children Enrolled in Private Schools**

Through June 30, 2024, the school district shall make textbooks available to private school children who reside within the district or are otherwise entitled to borrow them pursuant to statute and 92 Nebraska Administrative Code, section 4. The district is obligated to purchase and lend textbooks only to the extent that the Legislature appropriates funds to the Nebraska Department of Education to be distributed for this purpose. As used in this policy, "textbooks" shall have the definition adopted by the Nebraska State Board of Education in Rule 4.

The district shall make a request for funds by filing an application on the form prescribed by the Department of Education no later than February 15<sup>th</sup> prior to the school year for which the application is made. The application shall include: the number of applications received; the number of textbooks requested; the number of textbooks needed to be purchased to fill the requests; the purchase price of the textbooks needed to be purchased which may include up to 5% of the cost to defray administrative expense; the title, purchase price, and number requested of each textbook including any shipping or handling charges; and if applicable the amount of carryover funds remaining from the previous year, amount of funds on hand from sale of unused textbooks, and amount of funds on hand from reimbursements for damaged textbook.

Textbooks which have not been requested for three consecutive years may be classified as unused and disposed of by sale or otherwise.

On or before November 15<sup>th</sup>, the district shall prepare a list of textbooks that are designated for use in the district during the current year and a list of new textbooks designated for use the following school year. The lists shall be kept current and in a place where they may be viewed during regular business hours. The district shall maintain a separate inventory of textbooks purchased for the use of private school children residing in the district.

Any parent or legal guardian who wishes to borrow textbooks shall submit an application on the form prescribed by the Department of Education to the district's administration offices on or before January 15<sup>th</sup> prior to the school year for which the application is made. The district shall maintain a supply of blank application forms and receipt forms. It shall keep the forms that have been signed by parents and guardians in a separate file for at least 5 years. It shall notify the parents and guardians at least 10 days prior to the start of

school when and where the textbooks will be available. It shall make textbooks available to parents or guardians on or before August 15<sup>th</sup>. If the number of textbooks for a particular subject or grade level is insufficient to fill all of the requests, the textbooks shall be distributed to parents and guardians based on a random drawing.

Parents and guardians shall sign a receipt on the form prescribed by the Department of Education when they pick up the textbooks and shall return the textbooks that can be returned no later than 15 days after the district's last day of class. The district shall assess the returned textbooks for damage beyond normal wear and tear. The parent or guardian who signed the receipt is responsible for paying the reasonable cost of the repair or replacement of any book that is damaged, lost, stolen, or not returned.

The school district shall limit the loan each year to ten textbooks per student for students in grades K-6 and to eight textbooks per student for students in grades 7-12.

This policy shall terminate July 1, 2024.

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

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

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

### **3033**

#### **Lending Textbooks to Children Enrolled in Private Schools**

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school when and where the textbooks will be available. It shall make textbooks available to parents or guardians on or before August 15<sup>th</sup>. If the number of textbooks for a particular subject or grade level is insufficient to fill all of the requests, the textbooks shall be distributed to parents and guardians based on a random drawing.

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The school district shall limit the loan each year to ten textbooks per student for students in grades K-6 and to eight textbooks per student for students in grades 7-12.

This policy shall terminate July 1, 2024.

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

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

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



**3036**  
**Purchasing (Credit) Card Program**

The board approves the use of a purchasing card (credit card) program for the purchase of goods and services for and on behalf of the school district. The board will determine the type of purchasing card or cards to be used in the program and may contract with a third-party provider as provided by law.

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**Authorized Purchases.** Authorized users have standing authority to use the purchasing card to charge actual, necessary, and reasonable travel expenses and [insert other standing authorized expenditures]. Otherwise, the purchasing card may only be used to purchase goods and services approved by the board or the superintendent or designee. The maximum amount that may be charged in a single day is [\$[insert amount]].

**Unauthorized Purchases.** In no event shall the purchasing card be used for personal purchases, purchases that are not school related, alcohol purchases, or purchases that are not allowed by law. Such unauthorized use shall result in discipline, up to and including the end of employment. Individuals who make unauthorized purchases shall reimburse the district for the expense within ten days of the purchase or the discovery of the unauthorized purchase, whichever occurs first.

**Authorized Users.** Individuals holding the following titles may be assigned an individual purchasing card: [redacted]. The board may take action at any meeting to authorize additional users or to revoke or suspend user privileges. Such action shall be recorded in the minutes. The school may also maintain a purchasing card in the name of the school district. School district employees may purchase school related goods and services with the school district credit card only with authorization from the superintendent.

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**Documentation.** Employees seeking reimbursement for a purchasing card purchase must submit an itemized receipt and a purchasing card receipt to the school district. The itemized receipt must include the name of the business, contact information, the date, a description of each item sufficient to give the board reasonable notice of the item purchased, and the price. **A non-itemized credit card receipt alone is not sufficient.** Designated school personnel shall maintain the documentation for at least 7 years or as otherwise required by Schedule 10 - Local School Districts or Schedule 24 - Local Agencies (General Records) maintained by the Nebraska Records Management Division. Employees must maintain copies of any documentation submitted to the school district.

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**Suspension or Termination of Privileges.** The board or the superintendent (or his or her designee) (1) **shall** temporarily or permanently suspend the purchasing card privileges of any individual that does not submit an itemized receipt for each purchasing card purchase, and (2) **may** temporarily or permanently suspend the purchasing card privileges of any individual for any other reason. The individual's purchasing card account **must** be immediately closed and he or she **must** return the purchasing card to the superintendent or board. Purchases that are not accompanied by the required documentation shall be considered unauthorized, and the individual making the purchase **must** reimburse the district within 10 days of the purchase or the discovery of the non-itemized purchase, whichever occurs first.

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**Reward Points or Rebates.** Any reward points, rebates, or other benefits received from the third-party purchasing card company are and shall remain the property of the school district.

**Purchase Review Procedures.** The superintendent, or his or her designee, and [redacted] **will** conduct independent reviews of credit card expenses, or a sample thereof, on a **monthly** basis. Any unlawful or unauthorized expenditure or other discrepancy **will** be brought to the attention of the offending employee, if any, and the board. The superintendent or his or her designee **will** provide the board at each regular meeting with the documentation submitted pursuant to this policy or a summary of that documentation with a description of each item sufficient to give the board reasonable notice of the items purchased. Any unlawful or unauthorized purchase **must** be addressed as provided in this policy or as otherwise allowed by law.

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Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

## **3036 Purchasing (Credit) Card Program**

The board approves the use of a purchasing card (credit card) program for the purchase of goods and services for and on behalf of the school district. The board will determine the type of purchasing card or cards to be used in the program and may contract with a third-party provider as provided by law.

**Authorized Purchases.** Authorized users have standing authority to use the purchasing card to charge actual, necessary, and reasonable travel expenses and all items related to the education of students at SPCS. Otherwise, the purchasing card may only be used to purchase goods and services approved by the board or the superintendent or designee. The maximum amount that may be charged in a single day is \$5,000.

**Unauthorized Purchases.** In no event shall the purchasing card be used for personal purchases, purchases that are not school related, alcohol purchases, or purchases that are not allowed by law. Such unauthorized use shall result in discipline, up to and including the end of employment. Individuals who make unauthorized purchases shall reimburse the district for the expense within ten days of the purchase or the discovery of the unauthorized purchase, whichever occurs first.

**Authorized Users.** The board may take action at any meeting to authorize additional users or to revoke or suspend user privileges. Such action shall be recorded in the minutes. The school may also maintain a purchasing card in the name of the school district. School district employees may purchase school related goods and services with the school district credit card only with authorization from the superintendent.

**Documentation.** Employees seeking reimbursement for a purchasing card purchase must submit an itemized receipt ***and*** a purchasing card receipt to the school district. The itemized receipt must include the name of the business, contact information, the date, a description of each item sufficient to give the board reasonable notice of the item purchased, and the price. ***A non-itemized credit card receipt alone is not sufficient.*** Designated school personnel shall maintain the documentation for at least 7 years or as otherwise required by Schedule 10 – Local School Districts or Schedule 24 – Local Agencies (General Records) maintained by the Nebraska Records Management Division. Employees must maintain copies of any documentation submitted to the school district.

**Suspension or Termination of Privileges.** The board or the superintendent (or his or her designee) (1) ***shall*** temporarily or permanently suspend the purchasing card privileges of any individual that does not submit an itemized receipt for each purchasing card purchase, and (2) ***may*** temporarily or permanently suspend the purchasing card privileges of any individual for any other reason. The individual's purchasing card account must be immediately closed and he or she must return the purchasing card to the superintendent or board. Purchases that are not accompanied by the required documentation shall be considered unauthorized, and the individual making the purchase must reimburse the district within 10 days of the purchase or the discovery of the non-itemized purchase, whichever occurs first.

**Reward Points or Rebates.** Any reward points, rebates, or other benefits received from the third-party purchasing card company are and shall remain the property of the school district.

**Purchase Review Procedures.** The superintendent, or his or her designee, shall conduct independent reviews of credit card expenses, or a sample thereof, on a monthly basis. Any unlawful or unauthorized expenditure or other discrepancy will be brought to the attention of the offending employee, if any, and the board. The superintendent or his or her designee will provide the board at each regular meeting with the documentation submitted pursuant to this policy or a summary of that documentation with a description of each item sufficient to give the board reasonable notice of the items purchased. Any unlawful or unauthorized purchase must be addressed as provided in this policy or as otherwise allowed by law.

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

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

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

## **3059 Audio and Video Recording**

Students, staff, parents/guardians, and patrons should assume that any class or activity in the school may be recorded by the school district for legitimate educational purposes. There is no reasonable expectation of privacy within classrooms, common areas of the school building or on school grounds outside of the building. Recordings permitted pursuant to this policy may only be used for authorized purposes and may not be republished without additional, written consent from a school administrator. For purposes of this policy "recording" includes still photographs, video, audio, and other similar data captured in any medium.

**Secret Recordings.** No person is permitted to make surreptitious recordings on school grounds unless authorized by the superintendent.

**Recordings Made by The District.** The district may use cameras or other devices for purposes of making security, safety, or other recordings when such recordings are deemed necessary or appropriate by an authorized representative of the district. The district will not maintain recordings unless the recording is purposefully copied and saved. Any recording not copied and maintained separately may only be accessible by the authorized representative for a limited time. Recordings made by the district may be destroyed by an authorized representative at any time unless retention is required by law.

**Recordings Made by Parents/Guardians and Patrons.** Parents/guardians and patrons may make recordings of school activities in a non-disruptive manner including things like athletic contests and school board meetings to the extent permitted by law unless otherwise lawfully restricted by the administration. Parents/guardians or patrons may not make recordings if they are volunteering or visiting school during the school day without permission of the administration or supervising staff member and subject to this policy, such as recording their child's classroom activities or recess. Violation of this policy may be grounds for exclusion from school property, loss of volunteer privileges, or other restrictions deemed appropriate by the administration.

**Recordings Made by Staff.** Staff members may make recordings of classroom instruction, student behavior or performance, and school activities without prior administrative approval only for legitimate educational purposes. Staff members may not make secret recordings while on duty,

even if those recordings do not violate state or federal criminal or privacy laws. Staff members who violate this provision may be subject to consequences up to termination for classified staff and cancellation of contract for certificated staff.

**Recordings Made by Students.** This policy applies to students during the school day on school grounds; when being transported to and from school activities or programs in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or by his or her designee; or at a school-sponsored activity or athletic event. Students may make recordings of school activities in a non-disruptive manner including things like athletic contests and other extracurricular performances to the extent permitted by law. Students generally are not permitted to record classroom instruction or members of the school community during the school day without the express consent of a staff member or as required by the student's education plan. Student use of assistive technology that has the capacity to record and/or transmit recordings (e.g. AngelSense) must be approved by the student's education team or administration. Students remain subject to all other district policies and rules. In no event shall recordings be taken or made in restrooms, locker rooms, or other areas where there is a reasonable expectation of privacy.

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

## 4003 Drug Policy Regarding Drivers

**Policy Statement.** Drivers for the school district must be free from drug and alcohol abuse, and the use of illegal drugs or improper use of alcohol is prohibited. The overall goal of drug and alcohol testing is to insure a drug-free and alcohol-free transportation environment, and to reduce accidents, injuries and fatalities.

**Designated Contact.** The school district has designated [insert designated individual] as the individual any driver may contact with questions about this policy or the school district's drug testing program and procedures for drivers. This individual further maintains and will provide drivers informational materials concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or a controlled substances problem (the driver's or a co-worker's); and available methods of intervening when an alcohol or controlled substances problem is suspected, including confrontation, referral to any employee assistance program and/or referral to management.

[Insert designated individual] may be contacted at [insert contact information.]

**Covered Drivers.** Any person who operates a commercial motor vehicle on behalf of the school district is covered by this policy and the school district's drug testing program and procedures for drivers. All covered drivers must provide the school district a signed statement certifying that he or she has received a copy of this policy and related materials.

**Covered Workday.** A driver is required to comply with this policy and the terms of the school district's drug testing program and procedures for drivers at all times they are assigned, or may be assigned, to perform safety-sensitive functions. This includes all time from the time a driver begins to work or is required to be in readiness to work until the time he/she is relieved from work and all responsibility for performing work. Safety-sensitive functions include: (1) all time at a school district facility or property, contractor facility or property, or on any public property, waiting to be dispatched, unless the driver has been relieved from duty by the school district; (2) all time inspecting equipment as required by state or federal law or regulation and any and all other time inspecting, servicing, or conditioning any commercial motor vehicle; (3) all time spent at the driving controls of a commercial motor vehicle in operation; (4) all time, other than driving time, in or upon any commercial motor vehicle; (5) all time loading or unloading a vehicle, supervising, or assisting in the loading or unloading, attending a vehicle being loaded or

unloaded, remaining in readiness to operate the vehicle, or in giving or receiving receipts for shipments loaded or unloaded; and (6) all time repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle.

**Prohibited Conduct.** No driver shall: (1) report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater; (2) use alcohol while performing safety-sensitive functions; (3) perform safety-sensitive functions within four hours after using alcohol; or (4) refuse to submit to a pre-employment controlled substance, a post-accident alcohol or controlled substance test, a random alcohol or controlled substances test, a reasonable suspicion alcohol or controlled substance test, a return-to-duty alcohol or controlled substances test, or a follow-up alcohol or controlled substance test required under state or federal law or this policy. No driver required to take a post-accident alcohol test shall use alcohol for eight hours following the accident, or until he/she undergoes a post-accident alcohol test, whichever occurs first.

No driver shall: (1) report for duty or remain on duty requiring the performance of safety sensitive functions when the driver uses any drug or substance identified in 31 CFR 1308.11 Schedule 1; (2) report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any non-Schedule I drug or substance that is identified in the other Schedules in 21 CFR part 1308 except when the use is pursuant to the instructions of a licensed medical practitioner who is familiar with the driver's medical history and has advised the driver that the substance will not adversely affect the driver's ability to safely operate a commercial motor vehicle; or (3) report for duty, remain on duty or perform a safety-sensitive function, if the driver tests positive or has adulterated or substituted a test specimen for controlled substances.

**Types of Testing.** Pursuant to regulations promulgated by the Department of Transportation (DOT), the district has implemented four types of testing: (1) pre-employment testing, (2) reasonable cause testing, (3) post-accident testing and (4) random testing.

**Refusal to Submit to Testing.** A driver shall not refuse to submit to testing. A driver will be considered to have refused to submit to testing if the driver fails to provide a sample or specimen necessary for testing upon a lawful request, consistent with the required testing protocols. The refusal to submit to the testing used by the district will be grounds for refusal to hire driver applicants and to terminate the employment of existing drivers.

**Consequences for Violations.** Any driver who becomes unqualified on the basis of violation of the terms of this policy will be subject to disciplinary action



which may include termination of the driver's employment, and shall include the immediate removal from safety-sensitive functions in compliance with federal law. No driver tested pursuant to this policy and the school district's drug testing program and procedures who is found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform or continue to perform safety-sensitive functions until the start of the driver's next regularly scheduled duty period, but not less than 24 hours following administration of the test.

**Return to Duty Process.** A driver who has violated this policy or the school district drug testing program and procedures cannot again perform any safety-sensitive functions until and unless the employee completes the return-to-duty process, including the substance-abuse professional's (SAP) evaluation, referral, and recommended education or treatment. The school district will provide employees the relevant contact information for available and acceptable SAPs as necessary, but the school district is not required under the law to provide a SAP evaluation or any subsequent recommended education or treatment for a driver. Any driver completing the return-to-duty process must complete a return-to-duty test and test negatively.

**Disqualification.** Any applicant who tests positive for the presence of the following drugs is medically unqualified to drive and will not be considered for the position of driver: (1) marijuana, (2) cocaine, (3) opiates, (4) amphetamines, or (5) phencyclidine (PCP). Any district driver who tests positive shall be medically unqualified and removed from service immediately.

**Pre-employment Testing.** All applicants for employment must submit to drug and alcohol tests as a condition of being considered for employment.

**Reasonable Cause Testing.** The district shall have reasonable cause to require a driver to submit to drug testing when a driver manifests physical or physiological symptoms or reactions commonly attributed to the use of controlled substances or alcohol.

**Post-Accident Testing.** A driver who has been involved in a reportable accident must submit to drug and alcohol testing as soon as possible. A reportable accident includes any accident in which there is a fatality, a person is injured and must be treated away from the accident site, the driver receives a citation for a moving violation, or a vehicle is towed from the scene. The driver must notify the district immediately regarding any reportable accident.

**Serious Injury to the Driver.** If a driver is so seriously injured that he or she cannot submit to testing at or immediately after the time of the accident, the driver must provide the necessary authorization for the district to obtain

hospital reports or other documents that would indicate whether there were controlled substances or alcohol in the driver's system.

**Random Testing.** All drivers will be subject to unannounced random testing for drugs and alcohol. The district or its agents will periodically select drivers at random for testing. A district official will notify a driver when his or her name has been selected and will instruct the driver to report immediately for testing. By its very nature, random selection may result in one driver being tested more than once in a 12-month period, while another driver may not be selected at all during the same 12 months.

**Frequency of Random Testing.** Under DOT regulations, the district must test at least 50 percent of its average number of driver positions for drugs and 25 percent of its average number of driver positions for alcohol each year. The tests must be unannounced and spread evenly throughout the year. DOT regulations also require that every driver selected at random must have his or her name placed back in the random pool for the next selection period.

**Testing Procedure.** All urine and blood specimens collected under the policy will be submitted to an approved laboratory for testing. Specimens that initially test positive for drugs will be subjected to a subsequent confirmation test before being reported by the laboratory as positive. All such specimens collected and submitted will be maintained securely to safeguard the validity of the test results and maintain the integrity of the testing process while ensuring the results are attributed to the correct driver.

**Medical Review Officer.** All laboratory test results will be reported by the laboratory to a medical review officer (MRO) designated by the district. Negative test results will be reported as such by the MRO to the district. Before reporting a positive test result to the district, the MRO will attempt to contact the driver to discuss the test result. If the MRO is unable to contact the driver directly, the MRO will contact a district official designated in advance by the district, who shall in turn contact the driver and direct the driver to contact the MRO. Upon being so directed, the driver shall contact the MRO immediately or, if after the MRO's business hours and the MRO is unavailable, at the start of the MRO's next business day. If required by DOT regulations, personal information collected and maintained pursuant to this policy shall be reported to the Clearinghouse by the MRO in the event of: (1) a verified positive, adulterated, or substituted drug test result; (2) an alcohol confirmation test with a concentration of 0.04 or higher; (3) a refusal to submit to any test required by this policy and the school district's drug testing program and procedures; (4) an employer's report of actual knowledge that a driver has used alcohol or controlled substances based on the employer's direct observation of the employee, information provided by the driver's

Deleted: Resource

previous employer(s), a traffic citation for driving a CMV while under the influence of alcohol or controlled substances or an employee's admission of alcohol or controlled substance use; (5) on duty alcohol use as prohibited above; (6) pre-duty alcohol use as prohibited above; (7) alcohol use following an accident as prohibited above; (8) controlled substance use as prohibited above; (9) a substance abuse professional report of the successful completion of the return-to-duty process; (10) a negative return-to-duty test; and (11) an employer's report of completion of follow-up testing.

**Confidentiality.** Pursuant to DOT regulations, individual test results for applicants and drivers will be released to the district and will be kept confidential unless the tested individual consents to their release or release is required by law (such as the release of information to the Clearinghouse.) Any person who has submitted to drug testing in compliance with this policy is entitled to receive the results of such testing upon timely written request.

**Retesting.** An individual who tested positive for the presence of drugs may request that the original sample be retested. The request for a retest must be submitted in writing on a form provided by the district within 3 working days of the district's notification to the individual that he or she has a positive test result. The individual making the request must pay all costs associated with the retest and transfer of the sample to another laboratory before the retest will be performed.

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

## **4003 Drug Policy Regarding Drivers**

**Policy Statement.** Drivers for the school district must be free from drug and alcohol abuse, and the use of illegal drugs or improper use of alcohol is prohibited. The overall goal of drug and alcohol testing is to ensure a drug-free and alcohol-free transportation environment, and to reduce accidents, injuries and fatalities.

**Designated Contact.** The school district has designated the Superintendent as the individual any driver may contact with questions about this policy or the school district's drug testing program and procedures for drivers. This individual further maintains and will provide drivers informational materials concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or a controlled substances problem (the driver's or a co-worker's); and available methods of intervening when an alcohol or controlled substances problem is suspected, including confrontation, referral to any employee assistance program and/or referral to management.

The Superintendent may be contacted at 402-592-1300

**Covered Drivers.** Any person who operates a commercial motor vehicle on behalf of the school district is covered by this policy and the school district's drug testing program and procedures for drivers. All covered drivers must provide the school district a signed statement certifying that he or she has received a copy of this policy and related materials.

**Covered Workday.** A driver is required to comply with this policy and the terms of the school district's drug testing program and procedures for drivers at all times they are assigned, or may be assigned, to perform safety-sensitive functions. This includes all time from the time a driver begins to work or is required to be in readiness to work until the time he/she is relieved from work and all responsibility for performing work. Safety-sensitive functions include: (1) all time at a school district facility or property, contractor facility or property, or on any public property, waiting to be dispatched, unless the driver has been relieved from duty by the school district; (2) all time inspecting equipment as required by state or federal law or regulation and any and all other time inspecting, servicing, or conditioning any commercial motor vehicle; (3) all time spent at the driving controls of a commercial motor vehicle in operation; (4) all time, other than driving time, in or upon any commercial motor vehicle; (5) all time loading or unloading a vehicle, supervising, or assisting in the loading or unloading, attending a vehicle being loaded or unloaded, remaining in readiness to operate the

vehicle, or in giving or receiving receipts for shipments loaded or unloaded; and (6) all time repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle.

**Prohibited Conduct.** No driver shall: (1) report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater; (2) use alcohol while performing safety-sensitive functions; (3) perform safety-sensitive functions within four hours after using alcohol; or (4) refuse to submit to a pre-employment controlled substance, a post-accident alcohol or controlled substance test, a random alcohol or controlled substances test, a reasonable suspicion alcohol or controlled substance test, a return-to-duty alcohol or controlled substances test, or a follow-up alcohol or controlled substance test required under state or federal law or this policy. No driver required to take a post-accident alcohol test shall use alcohol for eight hours following the accident, or until he/she undergoes a post-accident alcohol test, whichever occurs first.

No driver shall: (1) report for duty or remain on duty requiring the performance of safety sensitive functions when the driver uses any drug or substance identified in 31 CFR 1308.11 Schedule 1; (2) report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any non-Schedule I drug or substance that is identified in the other Schedules in 21 CFR part 1308 except when the use is pursuant to the instructions of a licensed medical practitioner who is familiar with the driver's medical history and has advised the driver that the substance will not adversely affect the driver's ability to safely operate a commercial motor vehicle; or (3) report for duty, remain on duty or perform a safety-sensitive function, if the driver tests positive or has adulterated or substituted a test specimen for controlled substances.

**Types of Testing.** Pursuant to regulations promulgated by the Department of Transportation (DOT), the district has implemented four types of testing: (1) pre-employment testing, (2) reasonable cause testing, (3) post-accident testing and (4) random testing.

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**Consequences for Violations.** Any driver who becomes unqualified on the basis of violation of the terms of this policy will be subject to disciplinary action which may include termination of the driver's employment, and shall include the immediate removal from safety-sensitive functions in compliance with federal law. No driver tested pursuant to this policy and the school district's drug testing program and procedures who is found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform or continue to perform safety-sensitive functions until the start of the driver's next regularly scheduled duty period, but not less than 24 hours following administration of the test.

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

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

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



**4045  
Milk Expression**

Except as otherwise provided by law, the district will provide reasonable break time for an employee who wishes to breastfeed or express breast milk for her nursing child each time such employee has the need to do so. The District will provide, a place, other than a bathroom, which is shielded from view and free from intrusion from co-workers and the public. These accommodations will be provided for one year after the child's birth, unless otherwise required by law.

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

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

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

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

**4059**

**Behavioral and Mental Health Training**

All public school employees who interact with students and any other appropriate personnel are required to complete at least one hour of behavioral and mental health training with a focus on suicide awareness and prevention training every year. The superintendent will determine the appropriate personnel required to receive the training. The training materials for this training must be included in the Nebraska Department of Education's list of approved training materials.

These employees must complete the training designated by the school district or superintendent no later than October 31 of each school year or within 30 days of their initial employment, whichever is later. Failure to complete this training may subject the employee to employment-related discipline.

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

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- teachers ¶
- counselors ¶
- school psychologists ¶
- administrators ¶
- school social workers ¶
- community coaches ¶
- paraeducators ¶
- bus drivers ¶
- kitchen staff ¶
- custodians ¶
- secretarial and clerical staff

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

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

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

To: ESU #3 Member School District Superintendents  
From: Dr. Dan J. Schnoes, ESU #3 Administrator  
Date: June 1, 2023  
Re: Member School District Approval Forms for 2023-2024

Hi everyone! This spring, we met with all 18 districts during our District Planning Visits (DSP) and are developing plans for the 2023-24 year. Once again, we are looking forward to maintaining and growing the level of services for all of our districts with the flexibility to meet individual needs.

The ESU #3 budgeting process for “Services” for 2023-24 is currently in progress. We have not received our certified amount for Core Service funding for 2023-24 and we may not hear for a couple more weeks. We are hoping to maintain the level that we receive from the state for this coming year. Core Service funds work similar to TEEOSA, however, ESU’s total amount of state aid remains constant and is divided across the 17 ESUs. Core Service funds cover all of our costs in our Professional Learning Department and part of our Information Systems and Technology Department (by statute).

Our estimates for Property Tax increases are currently running above 8%, which should help maintain our budget and services. Property Taxes cover the remaining cost of our Information Systems and Technology Department and all other remaining operational costs. Core Service funds and Property Taxes cover 33% of our total budget. The remaining 67% comes from grants and contracts. The Brook Valley North reconstruction project, due to the water main break, will cost us between \$1.25 and \$1.5 million. We will use our cash reserve to cover that cost.

The total amount for Personalized Services for 2023-24 should remain close to the same as this past year, barring any major legislative action. As with your budgeting process, we will not know until the final tax valuations have been set as to the impact on this program.

According to ESU #3 Board Policy and State Statute, we are required to gain approval from our member school districts for the “purposes” of use for Core Service and Property Tax funds. Updated worksheets identifying the services and costs, for the 2023-24 fiscal year, will be shared when property tax valuations are set in August and the budget has been approved in September.

The Core Service Funds Purposes and Property Tax Levy Funds Purposes are enclosed for your written Approval or Disapproval. We will have an electronic signature feature again this year to make the process easier.

I will be available most of June for anyone that would like to ask questions. Please contact me at 402-597-4802 or by email at [dschnoes@esu3.org](mailto:dschnoes@esu3.org).

*Please return the approval / disapproval form by June 30<sup>th</sup>, 2023 to ESU #3 by electronic signature, mail or email.*

*As per Nebraska statute, if the approval / disapproval form is not returned by **June 30, 2023** your school district is considered to have **approved** the proposed core service and property tax funds for the 2023-24 school year.*

# ESU #3

## 2023-2024 Budget Year

School District: Springfield-Platteview Community Schools

Nebraska Revised Statutes 79-1241.03: Funds appropriated for Core Services shall be used for **purposes** approved by representatives of two-thirds of the member school districts in an educational service unit, representing a majority of the students in the member school districts.

Nebraska Revised Statutes 79-1242: Funds generated from the Property Tax Levy shall only be used for **purposes** approved by representatives of two-thirds of the member school districts in an educational service unit, representing a majority of the students in the member school districts.

### **Core Service and Property Tax Levy Funds Purposes**

Each member school district of ESU #3 is requested to check approval or disapproval for the **purposes of Core Service Funds** and for the **purposes of the Property Tax Levy** for ESU #3.

The purposes for the use of both funds for the 2023-2024 fiscal year are outlined in your ESU #3's District Service Plan and will be shared following Budget Approval in September.



## Invoice # 2023-5

Date: May 12, 2023

### Springfield Platteview Comm Schools

14801 S 108th Street  
 Springfield, NE 68059  
 402-592-1300

Used Bus Purchase

Item Description	Amount
VIN: 1HVBBABP4YH313823 Body ID: 942377	\$15,000.00
Make/Model: 2000 International 3800 Series	
Mileage: 113,195	
Subtotal	\$15,000.00
Other Costs	
<b>Total Cost</b>	<b>\$15,000.00</b>

Make all checks payable to:

**Gretna Public Schools**  
 11717 S 216th Street  
 Gretna, NE 68028

If you have any questions, please contact:  
 Scott Vanderheiden - Transportation Director  
[svanderheiden@gpsne.org](mailto:svanderheiden@gpsne.org)  
 Nan Spier - Accounts Payable  
[nspier@gpsne.org](mailto:nspier@gpsne.org)  
 402-332-3265



**Future Planning  
June, 2023**

6/23/23	Foundation Golf Tournament
TBD	Board Retreat
7/10/23	(Location Westmont?) Policy Committee 6:00 PM Finance Committee 6:30 PM Regular Board Meeting 7:00 PM
7/24/23	Board Work Session 7:00 ??
8/09/23	New Teacher Workshop
8/10/23	All Certified Staff Report
8/14/23	(Location - TBD) Site Committee Meeting 6:00 PM Finance Committee 6:30 PM Regular Board Meeting 7:00 PM
8/15/23	All Classified Staff Report
8/16/23	First day of classes for students
8/26/23	Homecoming Dance