

Creek Valley Schools
Interest Earning
13 Months Showing

	12/31/2025	11/30/2025	10/31/2025	9/30/2025	8/29/2025	7/31/2025	6/30/2025	5/31/2025	4/30/2025	3/31/2025	2/28/2025	1/31/2025	12/31/2024
General Fund	\$ 6,827.41 2.7191%	\$ 9,984.79 4.2500%	\$ 11,876.77 4.3300%	\$ 11,945.36 4.3700%	\$ 11,606.19 4.3900%	\$ 13,385.71 4.3900%	\$ 14,353.21 4.3900%	\$ 11,238.25 4.3900%	\$ 10,087.61 4.3000%	\$ 10,638.24 4.3900%	\$ 8,817.22 4.3000%	\$ 9,024.39 4.3900%	\$ 8,882.12 4.3000%
Building - Checking	\$ 10.37 0.3500%	\$ 9.11 0.3500%	\$ 9.57 0.3500%	\$ 5.94 0.3500%	\$ 1.29 0.2000%	\$ 0.94 0.1800%	\$ 1.53 0.1500%	\$ 11.03 0.3900%	\$ 6.83 0.4000%	\$ 17.74 0.4900%	\$ 11.01 0.4900%	\$ 4.92 0.4900%	\$ 21.65 0.5000%
Building - ICS	\$ 913.21 3.0000%	\$ 881.52 3.0000%	\$ 908.64 3.0000%	\$ 877.14 3.0000%	\$ 904.10 3.0000%	\$ 901.80 3.0000%	\$ 881.80 3.0000%	\$ 1,055.98 3.0000%	\$ 1,010.86 3.0000%	\$ 1,041.91 3.0000%	\$ 938.81 3.0000%	\$ 1,028.99 3.0000%	\$ 912.09 3.0000%
Depreciation - Checking	\$ 4.39 0.3500%	\$ 3.72 0.3500%	\$ 4.12 0.3500%	\$ 4.69 0.3900%	\$ 4.40 0.4000%	\$ 4.70 0.4000%	\$ 4.70 0.4000%	\$ 1.60 0.3500%	\$ 0.16 0.1300%	\$ 0.32 0.2500%	\$ 0.29 0.2500%	\$ 0.32 0.2500%	\$ 0.33 0.2500%
Depreciation - ICS	\$ 1,560.72 3.0000%	\$ 1,506.56 3.0000%	\$ 1,552.91 3.0000%	\$ 1,499.04 3.0000%	\$ 1,545.13 3.0000%	\$ 1,541.22 3.0000%	\$ 1,487.75 3.0000%	\$ 1,533.49 3.0000%	\$ 1,480.32 3.0000%	\$ 1,526.18 3.0000%	\$ 1,377.75 3.0000%	\$ 1,526.04 3.0000%	\$ 1,538.35 3.0000%
Activity Fund	\$ 44.65 1.7280%	\$ 98.27 4.2002%	\$ 125.23 4.2800%	\$ 229.92 4.3200%	\$ 233.49 4.3300%	\$ 242.60 4.3300%	\$ 266.71 4.3300%	\$ 299.47 4.3300%	\$ 306.50 4.2500%	\$ 311.51 4.3300%	\$ 293.62 4.2500%	\$ 340.16 4.3300%	\$ 368.68 4.3900%
Lunch - Checking	\$ 10.71 0.3500%	\$ 5.27 0.3400%	\$ 2.29 0.2700%	\$ 1.65 0.2500%	\$ 3.03 0.3800%	\$ 1.77 0.3500%	\$ 4.14 0.3800%	\$ 5.07 0.4000%	\$ 5.10 0.4200%	\$ 7.49 0.5000%	\$ 8.53 0.5000%	\$ 9.46 0.5000%	\$ 8.85 0.5000%
Lunch - ICS	\$ 0.07 0.1000%	\$ 0.06 0.1000%	\$ 0.05 0.1000%	\$ 0.05 0.1000%	\$ 0.05 0.1000%	\$ 0.05 0.1000%	\$ 0.23 0.1000%	\$ 0.23 0.1000%	\$ 0.28 0.1000%	\$ 0.64 0.2500%	\$ 0.58 0.2500%	\$ 0.64 0.2500%	\$ 0.65 0.2500%

Change from prior month

DIST #25 CLEARING FUND								
THROUGH AUGUST 31, 2026								
DATE	ENTRY	CHECK	CODE	EXPEND.	DEPOSITS	EXPENSES	BALANCE	BALANCE DATE
9.1.2025	BEG BALANCE						27,515.67	
9.18.2025	NPERS			31,562.42		31,562.42		
9.19.2025	NPERS Reimbursement				33,810.71		29,763.96	Sept. 30, 2025
10.3.2025	Referee Check_BC	4585		115.00		115.00		
10.6.2025	Referee Check_WH	4584		115.00		115.00		
10.7.2025	Referee Check_DF	4587		150.00		150.00		
10.7.2025	Referee Check_CG	4589		150.00		150.00		
10.9.2025	Referee Check_TU	4586		230.00		230.00		
10.10.2025	Referee Check_CS	4588		150.00		150.00		
10.15.2025	All American_OF	4591		200.00		200.00		
10.16.2025	NPERS Reimbursement				36,747.95		65,401.91	
10.22.2025	Activity and General Reimbursements				1,260.00		66,661.91	Oct. 31, 2025
11.7.2025	NPERS			31,562.45		31,562.45		
11.14.2025	NPERS Reimbursement				36,877.95		71,977.41	Nov. 28, 2025
12.3.2025	NPERS			36,642.43		36,642.43		
12.16.2025	NPERS Reimbursement				35,514.85			
12.19.2025	NPERS			35,514.85		35,514.85		
12.23.2025	Banner County Schools	4592		96.00		96.00		
12.26.2025	Central NE Heat Treatment	4593		3,649.62		3,649.62	31,589.36	Dec. 31, 2025
	YEAR TO DATE			140,137.77	144,211.46			
	BALANCE - 12/23/2025				31,589.36			
	MONTH TO DATE			75,902.90				

CREEK VALLEY SCHOOLS
 Monthly County Treasurer Collections Tracking
GENERAL FUND - Deuel, Garden and Cheyenne Counties
 2025-2026 Fiscal Year

LAST DAY OF THE MONTH OF	TAXES	INTEREST	HOMESTEAD EXEMPTION	PERS PROP TAX CREDIT	VEHICLE PRO-RATE	FINES AND LICENSES	COURTS FINES & FEES	MOTOR VEHICLE	CARLINE TAXES	SCHOOL TAX CREDIT	TRANSFER INTER-FUND	STATE FINES	IN LIEU OF TAX		LESS		BALANCE AVAILABLE	
													HOUSING AUTHORITY	HOMESTEAD EXEMP COMM	TREASURER COMMISSION			
SEPTEMBER																		
Deuel Co.	\$65,260.51	\$760.46			\$439.08			\$10,462.42				\$3,663.93				\$660.21	\$79,926.19	
Garden Co.	\$10,319.04	179.37			\$42.53	\$2.85		\$54.68								\$104.98	\$10,493.49	
Cheyenne Co.	\$19,060.60	\$185.80			\$248.21		\$502.05	\$5,887.10								\$192.46	\$25,691.30	
OCTOBER																		
Deuel Co.	\$17,025.48	\$678.59						\$9,247.41				\$3,939.80				\$177.04	\$30,714.24	
Garden Co.	\$2,320.80	\$103.23				\$8.06		\$1,049.80								\$24.24	\$3,457.65	
Cheyenne Co.	\$6,827.43	\$275.53				\$5.68	\$518.94	\$2,348.16				\$104.18				\$71.03	\$10,008.89	
NOVEMBER																		
Deuel Co.	\$538.88	\$19.15						\$12,184.16				\$2,848.76				\$5.58	\$15,585.37	
Garden Co.	\$5.81	\$0.28				\$2.69		\$1,626.06								\$0.06	\$1,634.78	
Cheyenne Co.	\$6,579.91	\$242.69					\$679.91	\$3,130.84								\$68.23	\$10,565.12	
DECEMBER																		
Deuel Co.	\$194,712.59	\$316.34			\$1,201.83			\$15,012.83				\$4,706.85				\$1,950.29	\$214,000.15	
Garden Co.																	\$0.00	
Cheyenne Co.																	\$0.00	
JANUARY																		
Deuel Co.																	\$0.00	
Garden Co.																	\$0.00	
Cheyenne Co.																	\$0.00	
FEBRUARY																		
Deuel Co.																	\$0.00	
Garden Co.																	\$0.00	
Cheyenne Co.																	\$0.00	
MARCH																		
Deuel Co.																	\$0.00	
Garden Co.																	\$0.00	
Cheyenne Co.																	\$0.00	
APRIL																		
Deuel Co.																	\$0.00	
Garden Co.																	\$0.00	
Cheyenne Co.																	\$0.00	
MAY																		
Deuel Co.																	\$0.00	
Garden Co.																	\$0.00	
Cheyenne Co.																	\$0.00	
JUNE																		
Deuel Co.																	\$0.00	
Garden Co.																	\$0.00	
Cheyenne Co.																	\$0.00	
JULY																		
Deuel Co.																	\$0.00	
Garden Co.																	\$0.00	
Cheyenne Co.																	\$0.00	
AUGUST																		
Deuel Co.																	\$0.00	
Garden Co.																	\$0.00	
Cheyenne Co.																	\$0.00	
TOTAL	\$322,651.05	\$2,761.44	\$0.00	\$0.00	\$1,931.65	\$19.28	\$1,700.90	\$61,003.46	\$0.00	\$0.00	\$15,159.34		\$0.00	\$0.00	\$3,254.12	\$402,077.18		

CREEK VALLEY SCHOOLS
 Monthly County Treasurer Collections Tracking
BUILDING FUND - Deuel, Garden and Cheyenne Counties
 2025-2026 Fiscal Year

LAST DAY OF MONTH OF	TAXES	INTEREST	HOMESTEAD EXEMPTION	PERS PROP TAX CREDIT	VEHICLE PRO-RATE	FINES AND LICENSES	CARLINE TAXES	SCHOOL TAX CREDIT	IN LIEU OF TAX HOUSING AUTHORITY	HOMESTEAD EXEMP COMM	LESS TREASURER COMMISSION	BALANCE AVAILABLE
SEPTEMBER												
Deuel Co.	\$2,380.25	\$28.61			\$15.97						\$24.09	\$2,400.74
Garden Co.	\$375.40	\$6.52			\$1.55						\$3.82	\$379.65
Cheyenne Co.	\$693.38	\$6.72			\$9.03						\$7.00	\$702.13
OCTOBER												
Deuel Co.	\$619.37	\$24.71									\$6.44	\$637.64
Garden Co.	\$84.42	\$3.75									\$0.88	\$87.29
Cheyenne Co.	\$250.14	\$10.25									\$2.60	\$257.79
NOVEMBER												
Deuel Co.	\$19.61	\$0.70									\$0.20	\$20.11
Garden Co.	\$0.21	\$0.01										\$0.22
Cheyenne Co.	\$239.39	\$8.82									\$2.48	\$245.73
DECEMBER												
Deuel Co.	\$7,115.66	\$11.51			\$43.93						\$71.27	\$7,099.83
Garden Co.												\$0.00
Cheyenne Co.												\$0.00
JANUARY												
Deuel Co.												\$0.00
Garden Co.												\$0.00
Cheyenne Co.												\$0.00
FEBRUARY												
Deuel Co.												\$0.00
Garden Co.												\$0.00
Cheyenne Co.												\$0.00
MARCH												
Deuel Co.												\$0.00
Garden Co.												\$0.00
Cheyenne Co.												\$0.00
APRIL												
Deuel Co.												\$0.00
Garden Co.												\$0.00
Cheyenne Co.												\$0.00
MAY												
Deuel Co.												\$0.00
Garden Co.												\$0.00
Cheyenne Co.												\$0.00
JUNE												
Deuel Co.												\$0.00
Garden Co.												\$0.00
Cheyenne Co.												\$0.00
JULY												
Deuel Co.												\$0.00
Garden Co.												\$0.00
Cheyenne Co.												\$0.00
AUGUST												
Deuel Co.												\$0.00
Garden Co.												\$0.00
Cheyenne Co.												\$0.00
TOTAL	\$11,777.83	\$101.60	\$0.00	\$0.00	\$70.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$118.78	\$11,831.13

Creek Valley Public Schools

Bank Account Reconciliation Report (Bank Reconciliation) - Lunch Fund

Last Reconciled	Beginning Balance	Statement Date	Ending Balance		
11/28/2025	\$44,446.70	12/31/2025	\$23,194.11		
Date	Source Document	Item Number	Description	Deposit	Withdrawal
9/1/2025	00003955	00003955	(Void of 00003730) Approve Cash Receipts Batch; Batch No.: 2605		\$0.05
9/1/2025	00003966	00003966	Journal to balance \$.05 from interest that is causing account to not balance	\$0.05	
9/1/2025	00003967	00003967	(Void of 00003955) (Void of 00003730) Approve Cash Receipts Batch; Batch No.: 2605	\$0.05	
12/9/2025	3263	1003523	Cash-wa Distributing		\$19,190.41
12/9/2025	3263	1003524	CHAPPELL SUPER FOODS		\$455.83
12/9/2025	3263	1003525	HILAND DAIRY		\$3,639.35
12/9/2025	3263	1003526	Ideal Linen Supply		\$535.68
12/9/2025	3263	1003527	US FOODS, INC.		\$6,742.33
12/10/2025	2685	2685	Student Lunches	\$125.00	
12/11/2025	1205		Federal Reserve KC		\$3,239.71
12/11/2025	1205	1003528	Dist #25 Clearing Fund		\$409.66
12/11/2025	1205	1003529	Madison National Life		\$11.03
12/11/2025	1205	1003530	POINTS WEST COMMUNITY BANK		\$757.96
12/11/2025	2686	2686	Student Lunches	\$200.00	
12/15/2025	2687	2687	State of Nebraska	\$8,726.74	
12/16/2025	2688	2688	Student Lunches	\$2,967.10	
12/16/2025	2689	2689	PreK & CVELC Meals	\$1,569.70	
12/19/2025	2690	2690	Student Lunches	\$130.00	
12/31/2025	2684	2684	Interest	\$10.78	
Sub Total				\$13,729.42	\$34,982.01

Creek Valley Public Schools

Bank Account Reconciliation Report (Actual GL Detail FY25-26) - Lunch Fund

Trans. Date	Source Document	Trans. No.	Account Code	Trans. Line Comment	Debit	Credit
12/09/2025	3263	00003917	06-901	Disbursement for Voucher: 3263; Fund=06	\$0.00	\$30,563.60
12/10/2025	2685	00003960	06-901	Approve Cash Receipts Batch; Batch No.: 2685;Receipt No.: 00001	\$125.00	\$0.00
12/11/2025	1205	00003925	06-901	Mark Payroll Voucher Paid 1205	\$0.00	\$4,418.36
12/11/2025	2686	00003961	06-901	Approve Cash Receipts Batch; Batch No.: 2686;Receipt No.: 00001	\$200.00	\$0.00
12/15/2025	2687	00003962	06-901	Approve Cash Receipts Batch; Batch No.: 2687;Receipt No.: 00001	\$8,726.74	\$0.00
12/16/2025	2688	00003963	06-901	Approve Cash Receipts Batch; Batch No.: 2688;Receipt No.: 00001	\$2,967.10	\$0.00
12/16/2025	2689	00003964	06-901	Approve Cash Receipts Batch; Batch No.: 2689;Receipt No.: 00001	\$1,461.20	\$0.00
12/16/2025	2689	00003964	06-901	Approve Cash Receipts Batch; Batch No.: 2689;Receipt No.: 00002	\$108.50	\$0.00
12/19/2025	2690	00003959	06-901	Approve Cash Receipts Batch; Batch No.: 2690;Receipt No.: 00001	\$130.00	\$0.00
12/31/2025	2684	00003958	06-901	Approve Cash Receipts Batch; Batch No.: 2684;Receipt No.: 00001	\$10.71	\$0.00
12/31/2025	2684	00003958	06-901	Approve Cash Receipts Batch; Batch No.: 2684;Receipt No.: 00002	\$0.07	\$0.00
Sub Total					\$13,729.32	\$34,981.96

Creek Valley Public Schools

Bank Account Reconciliation Report (GL Reconciliation) - Lunch Fund

	Bank Reconciliation	+	Outstanding	=	Expected GL	-	Actual GL 1	=	Difference
Beginning Balance	\$44,446.70	+	\$0.05	=	\$44,446.75	-	\$44,446.75	=	\$0.00
Deposits/Debits	\$13,729.42	+	(\$0.10)	=	\$13,729.32	-	\$13,729.32	=	\$0.00
Withdrawals/Credits	(\$34,982.01)	+	\$0.05	=	(\$34,981.96)	-	(\$34,981.96)	=	\$0.00
Sub Total	\$23,194.11		\$0.00		\$23,194.11		\$23,194.11		\$0.00

CREEK VALLEY SCHOOLS				
Month of: DECEMBER 2025				
	BANK BALANCE ON FIRST BUSINESS DAY OF THIS MONTH			BANK BALANCE ON LAST BUSINESS DAY OF THIS MONTH
<u>FUND</u>	<u>OF THIS MONTH</u>	<u>RECEIPTS</u>	<u>DISBURSED</u>	<u>OF THIS MONTH</u>
General Fund	\$2,893,713.48	\$321,725.04	\$491,912.51	\$2,723,526.01
Building Fund	\$392,321.57	\$1,189.64	\$1,802.50	\$391,708.71
Clearing Fund	\$71,977.41	\$35,514.85	\$75,902.90	\$31,589.36
Cafeteria Fund	\$33,601.08	\$450.00	\$46.05	\$34,005.03
Depreciation Fund	\$625,655.64	\$1,565.11	\$0.00	\$627,220.75
Lunch Fund	\$44,446.75	\$13,729.32	\$34,981.96	\$23,194.11
Activity Fund	\$34,537.27	\$6,672.44	\$17,292.18	\$23,917.53

SELECTED Data

Current Cash Balance Report

Date: 12/01/2025 thru 12/31/2025

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
A ATHLETICS					
1000 ATHLETICS	-32,707.35	3,302.00	3,449.75	-200.00	-33,055.10
1005 FOOTBALL FUND	-5,960.75	60.00	1,305.00	0.00	-7,205.75
1006 CROSS COUNTY	693.82	62.90	0.00	0.00	756.72
1007 BASKETBALL	-1,058.46	0.00	0.00	0.00	-1,058.46
1008 TRACK	-1,716.75	0.00	4,725.09	0.00	-6,441.84
1009 VOLLEYBALL	387.01	0.00	0.00	0.00	387.01
1010 GIRL'S BASKETBALL	3,065.95	0.00	0.00	0.00	3,065.95
1012 GOLF	-505.79	0.00	0.00	0.00	-505.79
1020 ACTIVITY PASSES	1,830.00	0.00	0.00	0.00	1,830.00
A ATHLETICS Totals:	-35,972.32	3,424.90	9,479.84	-200.00	-42,227.26
B CLUBS & ORGANIZATIONS					
1520 DRAMA	0.00	0.00	0.00	0.00	0.00
1530 NATIONAL HONOR SOCIETY	70.35	0.00	0.00	0.00	70.35
1540 SPEECH	-62.25	0.00	0.00	0.00	-62.25
1550 7-12 STUCO	613.39	0.00	578.13	0.00	35.26
1555 MS STUCO	0.00	0.00	0.00	0.00	0.00
5080 INTERACT CLUB	905.04	0.00	0.00	0.00	905.04
B CLUBS & ORGANIZATIONS Totals:	1,526.53	0.00	578.13	0.00	948.40
C GRADUATING CLASSES					
3568 CLASS OF 2026 - SENIORS	777.61	0.00	0.00	0.00	777.61
3569 CLASS OF 2027 - JUNIORS	434.88	0.00	0.00	0.00	434.88
3570 CLASS OF 2028 - SOPHOMORES	78.00	0.00	0.00	0.00	78.00
3571 CLASS OF 2029 - FRESHMAN	0.00	0.00	0.00	0.00	0.00
3572 CLASS OF 2030 - 8TH GRADERS	0.00	0.00	0.00	0.00	0.00
C GRADUATING CLASSES Totals:	1,290.49	0.00	0.00	0.00	1,290.49
D DISTRICT MONIES					
2500 ADMIN DISCRETIONARY	-601.59	0.00	0.00	0.00	-601.59
2505 CLASS DONATIONS	2,855.42	0.00	0.00	0.00	2,855.42
2510 COMMUNITY DONATIONS	-1,100.09	0.00	0.00	0.00	-1,100.09
2515 PEOPLE OF ACTION	780.80	0.00	0.00	0.00	780.80
2520 STUDENT USER FEES	0.00	0.00	0.00	0.00	0.00
2525 CONCESSIONS	-5,582.23	6,748.75	-386.40	-1,050.00	502.92
2530 POP MACHINES	0.00	0.00	0.00	0.00	0.00
3010 JR/SR HIGH SCHOOL	95.40	0.00	0.00	0.00	95.40
3020 TRANSITION COSTS, SALES	0.00	0.00	0.00	0.00	0.00
3030 RESALE ITEMS	101.18	0.00	0.00	0.00	101.18
3040 CHROMEBOOKS	2,413.67	0.00	0.00	0.00	2,413.67
3050 JEANS FOR STUDENTS	171.30	0.00	0.00	0.00	171.30
3060 CVELC - Preschool	4,922.90	0.00	0.00	0.00	4,922.90
3065 CVELC - Childcare	4,355.06	0.00	0.00	0.00	4,355.06
3070 OUTSIDE PRIVATE GRANTS	7,153.29	0.00	0.00	0.00	7,153.29
D DISTRICT MONIES Totals:	15,565.11	6,748.75	-386.40	-1,050.00	21,650.26
E ELEMENTARY SCHOOL					
3000 ELEMENTARY SCHOOL	1,012.48	0.00	0.00	0.00	1,012.48
3100 BIG G BOX TOP DRIVE	1,015.26	0.00	0.00	0.00	1,015.26
3200 CHARACTER COUNTS	4.73	0.00	0.00	0.00	4.73
E ELEMENTARY SCHOOL Totals:	2,032.47	0.00	0.00	0.00	2,032.47
F JR. HIGH SCHOOL					
3530 JR. HIGH CHEERLEADERS	154.42	0.00	0.00	0.00	154.42
F JR. HIGH SCHOOL Totals:	154.42	0.00	0.00	0.00	154.42

Current Cash Balance Report

SELECTED Data

Date: 12/01/2025 thru 12/31/2025

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
G MISCELLANEOUS					
3005 MIDDLE SCHOOL	-50.00	0.00	0.00	0.00	-50.00
4000 FACULTY	95.45	0.00	0.00	0.00	95.45
4005 FACULTY - ELEMENTARY	3.94	0.00	0.00	0.00	3.94
4010 VOCAL MUSIC	2.65	0.00	0.00	0.00	2.65
4020 ANNUAL	-7,173.39	200.00	0.00	0.00	-6,973.39
4030 LIBRARY	914.22	0.00	0.00	0.00	914.22
4040 INTEREST CHECK ACCT	8,242.16	453.42	0.00	0.00	8,695.58
4060 HOPE SQUAD	206.43	0.00	0.00	0.00	206.43
G MISCELLANEOUS Totals:	<u>2,241.46</u>	<u>653.42</u>	<u>0.00</u>	<u>0.00</u>	<u>2,894.88</u>
H SCHOLARSHIPS					
4500 SCHOLARSHIPS	928.19	0.00	0.00	0.00	928.19
H SCHOLARSHIPS Totals:	<u>928.19</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>928.19</u>
I VOCATIONAL ORGANIZATIONS					
5000 FFA	1,969.21	10,085.00	3,419.45	0.00	8,634.76
5005 FFA NATIONAL CONVENTION	-4,124.40	1,120.00	0.00	0.00	-3,004.40
5010 FCCLA	672.45	0.00	0.00	0.00	672.45
5015 STORM BREW COFFEE SHOP	2,254.69	0.00	0.00	0.00	2,254.69
5020 TRADES & INDUSTRIAL	4,866.22	0.00	0.00	0.00	4,866.22
5025 IA-ELECTRONIC CAR PROJECT	27.19	0.00	0.00	0.00	27.19
5030 VO AG	62.01	0.00	0.00	0.00	62.01
5040 HOME EC	671.32	0.00	0.00	0.00	671.32
5050 FBLA	2,145.17	0.00	0.00	0.00	2,145.17
5060 ART CLUB	1,810.95	0.00	0.00	0.00	1,810.95
5070 FRANISH-SPENCH CLUB	256.07	0.00	0.00	0.00	256.07
5090 ROBOTICS	2,310.21	4,790.00	392.04	-1,008.00	5,700.17
6200 ESports	-740.68	0.00	0.00	0.00	-740.68
I VOCATIONAL ORGANIZATIONS Totals:	<u>12,180.41</u>	<u>15,995.00</u>	<u>3,811.49</u>	<u>-1,008.00</u>	<u>23,355.92</u>
J ACADEMIC GROUPS					
5500 ENRICHMENT	1,205.13	0.00	0.00	0.00	1,205.13
5510 SCIENCE	74.71	0.00	0.00	0.00	74.71
5515 HIGH ABILITY LEARNERS	81.41	0.00	0.00	0.00	81.41
J ACADEMIC GROUPS Totals:	<u>1,361.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,361.25</u>
K ATHLETIC SUPPORT GROUPS					
6000 SR. HIGH CHEERLEADERS	241.75	900.00	280.00	0.00	861.75
6006 SH CHEER - DASH TO BASH	0.49	0.00	0.00	0.00	0.49
6008 MAC VB - SERVE FOR THE CURE	0.00	0.00	0.00	0.00	0.00
6100 TORNADO ALLEY COUNCIL	94.70	0.00	0.00	0.00	94.70
K ATHLETIC SUPPORT GROUPS Totals:	<u>336.94</u>	<u>900.00</u>	<u>280.00</u>	<u>0.00</u>	<u>956.94</u>
L MUSIC					
1560 SENIOR HIGH SHOW CHOIR	125.00	0.00	0.00	0.00	125.00
6500 BAND	824.45	0.00	0.00	0.00	824.45
L MUSIC Totals:	<u>949.45</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>949.45</u>
Report Totals:	<u>2,594.40</u>	<u>27,722.07</u>	<u>13,763.06</u>	<u>-2,258.00</u>	<u>14,295.41</u>

Creek Valley Public Schools

Check Listing Report - General Fund

Check Date	Payee	Description	Amount
01/12/2026	20/20 TECHNOLOGIES LLC	Monthly Tech Support	\$3,733.88
01/12/2026	ANTHONY MANNINO	Deductible Payout	\$850.00
01/12/2026	BEST PLUMBING	Mini-Split Repair - HS	\$975.00
01/12/2026	BEST PLUMBING	Thermostat Repair - HS	\$485.00
01/12/2026	BEST PLUMBING	Ice Machine - HS	\$6,890.27
01/12/2026	BEST PLUMBING	Furnace Inspection & Repair - HS	\$750.00
01/12/2026	BEST PLUMBING	New system install - HS Ag Building	\$10,585.96
01/12/2026	BEST PLUMBING	Gas delivery system update - HS	\$1,762.21
01/12/2026	BEST PLUMBING	Inspection - ES	\$422.00
01/12/2026	BLACK HILLS ENERGY	Monthly Energy Bill (2 mos)	\$5,703.32
01/12/2026	BLUFFS FACILITY SOLUTIONS	Custodial Supplies	\$1,523.56
01/12/2026	CENTURYLINK	Local Phone Service	\$178.72
01/12/2026	CHADRON STATE COLLEGE	Band/Choir Auditions	\$60.00
01/12/2026	CHAPPELL LUMBER	Maintenance & Repair	\$824.74
01/12/2026	CHAPPELL REGISTER	Printing & Advertising	\$453.70
01/12/2026	CHAPPELL SUPER FOODS	CVS Account #3310	\$355.38
01/12/2026	CRANMORE PEST CONTROL	Pest Control	\$160.00
01/12/2026	CREEK VALLEY SCHOOLS - LUNCH FUND	PreK Meals	\$100.10
01/12/2026	DAS STATE ACCOUNTING	Networking Fees	\$635.74
01/12/2026	E3 Diagnostics	Service Testing Equipment	\$242.98
01/12/2026	EAKES OFFICE SOLUTIONS	Fax Charges & Supplies	\$258.42
01/12/2026	ESSENTIAL SCREENS	Background Checks	\$80.50
01/12/2026	Esu #13	ESU 13 SPED Services	\$8,272.83
01/12/2026	Finneys	Maintenance Supplies	\$164.27
01/12/2026	HANSEN'S PETROLUEM LLC	Fuel	\$1,491.54
01/12/2026	HARRIS SCHOOL SOLUTIONS	Software Fee (timekeeping)	\$2,816.16
01/12/2026	HOMETOWN LEASING	Copier Lease	\$536.00
01/12/2026	Ideal Linen Supply	Custodial Supplies	\$764.97
01/12/2026	MATHESON TRI-GAS INC	Welding Supplies	\$287.61
01/12/2026	Mcgraw-hill, Inc.	Subscription fee	\$260.34
01/12/2026	MUNICIPAL UTILITIES	Utilities	\$5,298.76
01/12/2026	NASB	State Ed Conf.	\$2,748.00
01/12/2026	NCSA	Membership Dues_AM	\$125.00
01/12/2026	OCCUPATIONAL THERAPY SERVICES, LLC	OT Services	\$3,177.50
01/12/2026	PERRY, GUTHERY, HAASE & GESSFORD, P.C., L.L.O.	Contracted Legal Services	\$810.00
01/12/2026	POPPE'S	Bus Repair	\$457.50
01/12/2026	PREMIER AUTO PARTS AND SERVICE	Maintenance Supplies	\$280.65
01/12/2026	PROTEX CENTRAL, INC	Fire Alarm Service	\$365.00
01/12/2026	RETIREMENT PLAN CONSULTANTS, LLC	Cycle 2 Restatement	\$400.00
01/12/2026	RON's CHAPPELL AUTO REPAIR	Vehicle Maintenance	\$2,314.91
01/12/2026	SOAR PEDIATRIC THERAPY, LLC	Physical Therapy Services	\$7,561.23
01/12/2026	SPARQDATA DATA SOLUTIONS	Software Subscription	\$4,100.00
01/12/2026	WAGeworks	CAFETERIA FUND FEES	\$118.25
Sub Total			\$79,382.00

CREEK VALLEY SCHOOLS
2025-2026 General Fund Expenditures

<u>MONTH</u>	<u>TRANSFERS TO OTHER FUNDS</u>	<u>OTHER</u>	<u>MONTHLY BILLS ONLY</u>	<u>MONTHLY PAYROLL ONLY</u>	<u>MONTHLY TOTAL SPENT</u>	<u>YEAR TO DATE CUMULATIVE TOTAL SPENT</u>	<u>BUDGETED AUTHORITY AMOUNT LEFT</u>
Beginning adopted and budgeted spending authority balance							\$7,627,424.00
September			\$98,071.63	\$340,978.88	\$439,050.51	\$439,050.51	\$7,188,373.49
October			\$40,875.06	\$364,522.05	\$405,397.11	\$844,447.62	\$6,782,976.38
November			\$87,647.69	\$383,315.57	\$470,963.26	\$1,315,410.88	\$6,312,013.12
December			\$111,001.98	\$357,469.56	\$468,471.54	\$1,783,882.42	\$5,843,541.58
January			\$79,382.00				
February							
March							
April							
May							
June							
July							
August							

<u>BALANCE SHOWN ABOVE</u>	<u>AVAILABLE TO USE IN THE NEXT MONTHS</u>	<u>AVERAGE AMOUNT TO USE EACH MONTH</u>
\$7,188,373.49	11	\$653,488.50
\$6,782,976.38	10	\$678,297.64
\$6,312,013.12	9	\$701,334.79
\$5,843,541.58	8	\$730,442.70
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Creek Valley Public Schools

Account Summary Break Report - Revenue FY25/26

Account	Description	Actual (YTD)	Available (YTD)
01-1-01100-000	Taxes Levied/Assessed by School Dis	(\$709,919.70)	\$709,919.70
01-1-01115-000	CARLINE TAXES	(\$2,350.86)	\$2,350.86
01-1-01125-000	MOTOR VEHICLE TAXES	(\$66,074.11)	\$66,074.11
01-1-01210-000	Revenue from other Government Units	(\$5,395.66)	\$5,395.66
01-1-01370-000	Preschool Tuition & Fees	(\$48,497.56)	\$48,497.56
01-1-01510-000	Interest on Investments	(\$43,464.37)	\$43,464.37
01-1-01911-000	Local License Fees	(\$7.36)	\$7.36
01-1-01920-000	Contribution and Donations Private	(\$50,225.00)	\$50,225.00
01-1-01960-000	Revenue - Other Local Governmental	(\$13,167.88)	\$13,167.88
01-1-01990-000	Miscellaneous Local Revenue	(\$496.40)	\$496.40
01-1-02110-000	COUNTY FINES AND LICENSE FEES	(\$2,749.42)	\$2,749.42
01-1-02130-000	OTHER COUNTY RECEIPTS	(\$6,788.56)	\$6,788.56
01-1-02210-000	ESU Receipts	(\$25,654.64)	\$25,654.64
01-1-03110-000	STATE AID	(\$90,967.77)	\$90,967.77
01-1-03130-000	HOMESTEAD EXEMPTION	(\$3,987.97)	\$3,987.97
01-1-03180-000	Pro Rata Motor Vehicle	(\$729.82)	\$729.82
01-1-03512-000	DISTANCE EDUCATION INCENTIVE PAYMENTS	(\$3,000.00)	\$3,000.00
01-1-03540-000	State Early Childhood	(\$80,244.42)	\$80,244.42
01-1-03551-000	CAREER EDUCATION	(\$7,500.00)	\$7,500.00
01-1-03990-000	OTHER STATE RECEIPTS	(\$63,317.04)	\$63,317.04
01-1-04505-000	Title I, Part A	(\$49,570.00)	\$49,570.00
01-1-04509-000	Title II, Part A	(\$11,574.00)	\$11,574.00
01-1-04516-000	IDEA Pre-School	(\$1,092.00)	\$1,092.00
01-1-04518-000	IDEA PART B BASE & ENROLLMENT POVERTY ALLOCATION	(\$50,520.00)	\$50,520.00
01-1-04521-000	IDEA PART B PROPORTIONATE SHARE	(\$2,331.00)	\$2,331.00
01-1-04708-000	Medicaid In Public Schools	(\$942.59)	\$942.59
01-1-04969-000	TITLE IV, PART A	(\$10,000.00)	\$10,000.00
01-1-05301-000	Insurance Adjustments	(\$140.32)	\$140.32
01-1-09000-000	Non- Program Receipts	(\$556.34)	\$556.34
02-1-01510-000	Interest Rec'd	(\$6,120.57)	\$6,120.57
02-1-05690-000	OTHER NON-REVENUE RECEIPTS	\$621,084.60	(\$621,084.60)
06-1-01510-000	Lunch Interest Received	(\$20.20)	\$20.20
06-1-01611-000	Student Lunch Sales	(\$5,776.12)	\$5,776.12
06-1-01620-000	Adult Lunch Sales	(\$57.80)	\$57.80
06-1-01990-000	Miscellaneous Local Revenue	(\$5,026.30)	\$5,026.30
06-1-03150-000	State Reimbursement	(\$33,889.69)	\$33,889.69
06-1-05200-000	District Contribution - General Fun	(\$20,000.00)	\$20,000.00
08-1-01100-000	Taxes Levied/Assessed by the School	(\$25,577.98)	\$25,577.98
08-1-01115-000	CARLINE TAXES	(\$85.52)	\$85.52
08-1-01510-000	Interest Received	(\$2,786.61)	\$2,786.61
08-1-03130-000	HOMESTEAD EXEMPTION	(\$145.07)	\$145.07
08-1-03180-000	Pro Rate	(\$26.55)	\$26.55
08-1-05690-000	OTHER NON-REVENUE RECEIPTS	(\$148.89)	\$148.89
Sub Total		(\$829,841.49)	\$829,841.49

Creek Valley Public Schools

Account Summary Break Report - Expenditure FY25/26

Account	Description	Actual (YTD)	Available (YTD)
01-2-01100-111-001	Reg 7-12 Salaries	\$185,169.04	(\$185,169.04)
01-2-01100-111-003	Reg K-6 Salaries	\$173,693.56	(\$173,693.56)
01-2-01100-113-001	Subs 7-12 Salaries	\$12,849.52	(\$12,849.52)
01-2-01100-113-003	Subs K-6 Salaries	\$13,953.93	(\$13,953.93)
01-2-01100-150-001	Regular Instruction - Additional Compensation - Non-Instructional, 7-12	\$21,667.05	(\$21,667.05)
01-2-01100-150-003	Regular Instruction - Additional Compensation - Non-Instructional, K-6	\$211.00	(\$211.00)
01-2-01100-151-001	Regular Instruction - Additional Compensation - Teachers/Professional Staff, 7-12	\$25,822.77	(\$25,822.77)
01-2-01100-151-003	Regular Instruction - Additional Compensation - Teachers/Professional Staff, K-6	\$1,903.32	(\$1,903.32)
01-2-01100-220-001	Regular Instruction	\$1,697.21	(\$1,697.21)
01-2-01100-220-003	Regular Instruction	\$16.11	(\$16.11)
01-2-01100-221-001	Social Security for Teachers 7-12	\$15,857.33	(\$15,857.33)
01-2-01100-221-003	Social Security for Teachers K-6	\$13,082.13	(\$13,082.13)
01-2-01100-223-001	Social Security for Subs 7-12	\$982.10	(\$982.10)
01-2-01100-223-003	Social Security for Subs K-6	\$1,064.50	(\$1,064.50)
01-2-01100-230-001	Regular Instruction	\$275.44	(\$275.44)
01-2-01100-230-003	Regular Instruction	\$17.05	(\$17.05)
01-2-01100-231-001	Retirement for Teachers 9-12	\$17,048.10	(\$17,048.10)
01-2-01100-231-003	Retirement for Teachers K-5	\$14,188.29	(\$14,188.29)
01-2-01100-233-001	Retirement for Subs 9-12	\$52.73	(\$52.73)
01-2-01100-233-003	Retirement for Subs K-5	\$210.94	(\$210.94)
01-2-01100-280-001	Regular Instruction	\$1,369.50	(\$1,369.50)
01-2-01100-281-001	Health Benefits for Teachers 9-12	\$57,039.03	(\$57,039.03)
01-2-01100-281-003	Health Benefits for Teachers K-5	\$74,801.40	(\$74,801.40)
01-2-01100-282-001	Health Benefits for Aides 9-12	\$721.84	(\$721.84)
01-2-01100-282-003	Health Benefits for Aides K-5	\$797.80	(\$797.80)
01-2-01100-290-001	Regular Instruction	\$3.35	(\$3.35)
01-2-01100-291-001	Other Benefits for Teachers 9-12	\$386.00	(\$386.00)
01-2-01100-291-003	Other Benefits for Teachers K-5	\$340.00	(\$340.00)
01-2-01100-333-001	Mileage Paid to Staff, 7-12	\$27.30	(\$27.30)
01-2-01100-333-003	Mileage Paid to Staff, K-6	\$27.30	(\$27.30)
01-2-01100-334-001	Regular Instruction	\$248.15	(\$248.15)
01-2-01100-334-003	Mileage Paid - Other	\$248.15	(\$248.15)
01-2-01100-382-001	Distance Learning 7-12	\$768.00	(\$768.00)
01-2-01100-431-001	Regular Instruction - Non-Technology Related Repairs & Maintenance, 7-12	\$867.50	(\$867.50)
01-2-01100-431-003	Regular Instruction - Non-Technology Related Repairs & Maintenance, K-6	\$712.50	(\$712.50)
01-2-01100-580-001	Regular Instruction - Travel, 7-12	\$621.31	(\$621.31)
01-2-01100-591-003	Regular Instruction	\$275.00	(\$275.00)
01-2-01100-610-001	General Supplies, 7-12	\$23,207.06	(\$23,207.06)
01-2-01100-610-003	General Supplies, K-6	\$10,214.65	(\$10,214.65)
01-2-01100-640-001	Textbooks, Workbooks, Periodicals 7	\$20,253.90	(\$20,253.90)
01-2-01100-640-003	Textbooks, Workbooks, Periodicals K	\$3,674.15	(\$3,674.15)
01-2-01100-642-001	Audio-Visual Materials, 7-12	\$4,868.07	(\$4,868.07)
01-2-01100-642-003	Audio-Visual Materials, K-6	\$1,770.24	(\$1,770.24)
01-2-01100-643-001	Regular Instruction - Web/Cloud Base Software, 7-12	\$22,352.92	(\$22,352.92)
01-2-01100-643-003	Regular Instruction - Web/Cloud Base Software, K-6	\$10,644.56	(\$10,644.56)
01-2-01100-733-003	Furniture and Fixtures, K-6	\$1,986.54	(\$1,986.54)
01-2-01100-734-001	Computer Hardware, 7-12	\$4,965.00	(\$4,965.00)
01-2-01100-810-001	Regular Instruction - Dues & Fees, 7-12	\$60.00	(\$60.00)
01-2-01100-890-001	Miscellaneous Expenditures, 7-12	\$634.09	(\$634.09)
01-2-01100-890-003	Miscellaneous Expenditures, K-6	\$361.75	(\$361.75)
01-2-01190-110-003	Early Childhood Educational Programs - Salaries of Regular Employees Paid to Non-Instructional, 0-5	\$6,153.68	(\$6,153.68)
01-2-01190-111-003	Early Childhood Educational Programs - Salaries of Regular Employees Paid to Teachers/Professional Staff, 0-5	\$57,038.02	(\$57,038.02)

01-2-01190-112-003	Early Childhood Educational Programs - Salaries of Regular Employees Paid to Instructional Aides & Assistants, 0-5	\$19,562.28	(\$19,562.28)
01-2-01190-113-003	Early Childhood Educational Programs - Salaries of Regular Employees Paid to Substitute Teachers, 0-5	\$4,278.75	(\$4,278.75)
01-2-01190-220-003	Early Childhood Educational Programs	\$468.17	(\$468.17)
01-2-01190-221-003	Early Childhood Educational Programs - Social Security Payments for Teachers/Professional Staff, 0-5	\$4,216.67	(\$4,216.67)
01-2-01190-222-003	Early Childhood Educational Programs - Social Security Payments for Instructional Aides & Assistants, 0-5	\$1,496.52	(\$1,496.52)
01-2-01190-223-003	Early Childhood Educational Programs - Social Security Payments for Substitute Teachers, 0-5	\$327.33	(\$327.33)
01-2-01190-230-003	Early Childhood Educational Programs	\$115.60	(\$115.60)
01-2-01190-231-003	Early Childhood Educational Programs - Retirement Contributions for Teachers/Professional Staff, 0-5	\$4,608.65	(\$4,608.65)
01-2-01190-232-003	Early Childhood Educational Programs - Retirement Contributions for Instructional Aides & Assistants, 0-5	\$1,580.64	(\$1,580.64)
01-2-01190-280-003	Early Childhood Educational Programs	\$585.21	(\$585.21)
01-2-01190-281-003	Early Childhood Educational Programs - Health Benefits for Teachers/Professional Staff, 0-5	\$24,416.88	(\$24,416.88)
01-2-01190-282-003	Early Childhood Educational Programs - Health Benefits for Instructional Aides & Assistants, 0-5	\$3,135.30	(\$3,135.30)
01-2-01190-290-003	Early Childhood Educational Programs	\$1.95	(\$1.95)
01-2-01190-291-003	Early Childhood Educational Programs - Other Employee Benefits Paid for Teachers/Professional Staff, 0-5	\$60.99	(\$60.99)
01-2-01190-292-003	Early Childhood Educational Programs - Other Employee Benefits Paid for Instructional Aides & Assistants, 0-5	\$20.00	(\$20.00)
01-2-01190-610-003	Early Childhood Educational Programs - General Supplies, 0-5	\$11,015.10	(\$11,015.10)
01-2-01190-643-003	Early Childhood Educational Programs - Web/Cloud Based Software, 0-5	\$934.75	(\$934.75)
01-2-01190-890-003	Early Childhood Educational Programs - Miscellaneous Expenditures, 0-5	\$4,777.03	(\$4,777.03)
01-2-01194-260-001		\$595.78	(\$595.78)
01-2-01200-111-001	SPED SA Teacher Salaries, 7-12	\$30,641.12	(\$30,641.12)
01-2-01200-111-003	SPED SA Teacher Salaries, K-6	\$25,542.44	(\$25,542.44)
01-2-01200-112-001	SPED SA Aides, 7-12	\$45,535.76	(\$45,535.76)
01-2-01200-112-003	SPED SA Aides, K-6	\$38,385.26	(\$38,385.26)
01-2-01200-113-001	SPED Substitutes, 7-12	\$3,340.00	(\$3,340.00)
01-2-01200-113-003	SPED Substitutes, K-6	\$2,512.50	(\$2,512.50)
01-2-01200-221-001	Social Security SPED Teacher, 7-12	\$2,319.18	(\$2,319.18)
01-2-01200-221-003	Social Security, SPED Teachers, K-6	\$1,952.22	(\$1,952.22)
01-2-01200-222-001	Social Security SPED Aides, 7-12	\$3,338.02	(\$3,338.02)
01-2-01200-222-003	Social Security SPED Aides, K-6	\$2,863.29	(\$2,863.29)
01-2-01200-223-001	Social Security SPED Subs, 7-12	\$255.52	(\$255.52)
01-2-01200-223-003	Social Security SPED Subs, K-6	\$192.21	(\$192.21)
01-2-01200-231-001	Retirement, SPED Teachers, 7-12	\$2,475.80	(\$2,475.80)
01-2-01200-231-003	Retirement, SPED Teachers, K-6	\$2,063.84	(\$2,063.84)
01-2-01200-232-001	Retirement, SPED Aides, 7-12	\$3,679.26	(\$3,679.26)
01-2-01200-232-003	Retirement, SPED Aides, K-6	\$2,694.48	(\$2,694.48)
01-2-01200-281-001	SPED Instructional Programs S.A., Teachers/Professional - Health Benefits, 7-12	\$9,233.94	(\$9,233.94)
01-2-01200-281-003	SPED Instructional Programs S.A., Teachers/Professional - Health Benefits, K-6	\$9,233.94	(\$9,233.94)
01-2-01200-282-001	SPED Instructional Programs S.A., Aides - Health Benefits, 7-12	\$32,684.21	(\$32,684.21)
01-2-01200-282-003	SPED Instructional Programs S.A., Aides - Health Benefits, K-6	\$15,180.67	(\$15,180.67)
01-2-01200-291-001	SPED Instructional Programs S.A., Teachers/Professional - Other Benefits, 7-12	\$20.00	(\$20.00)
01-2-01200-291-003	SPED Instructional Programs S.A., Teachers/Professional - Other Benefits, K-6	\$20.00	(\$20.00)
01-2-01200-292-001	SPED Instructional Programs S.A., Aides - Other Benefits, 7-12	\$112.60	(\$112.60)
01-2-01200-292-003	SPED Instructional Programs S.A., Aides - Other Benefits, K-6	\$86.60	(\$86.60)
01-2-01200-330-003	Special Education Instructional Programs - School Age - Employee Training and Developmental Services, K-6	\$610.00	(\$610.00)
01-2-01200-591-003	SPED Instructional Programs S.A. - Services Purchased from ESU, K-6	\$44,545.03	(\$44,545.03)
01-2-01200-610-001	General SPED Supplies, 7-12	\$41.80	(\$41.80)
01-2-01200-610-003	General SPED Supplies, K-6	\$562.37	(\$562.37)
01-2-02120-111-001	Salary - Guidance, 7-12	\$22,769.32	(\$22,769.32)
01-2-02120-111-003	Salary - Guidance, K-6	\$26,942.48	(\$26,942.48)
01-2-02120-151-001	Guidance Services	\$1,230.76	(\$1,230.76)
01-2-02120-221-001	Social Security, Guidance, 7-12	\$1,836.00	(\$1,836.00)
01-2-02120-221-003	Social Security, Guidance, K-6	\$2,061.07	(\$2,061.07)
01-2-02120-231-001	Retirement, Guidance, 7-12	\$1,939.20	(\$1,939.20)
01-2-02120-231-003	Retirement, Guidance, K-6	\$2,176.95	(\$2,176.95)
01-2-02120-281-001	Health Benefits, Guidance, 7-12	\$9,233.94	(\$9,233.94)
01-2-02120-291-001	Other Benefits, Guidance, 7-12	\$20.00	(\$20.00)
01-2-02120-291-003	Other Benefits, Guidance, K-6	\$20.00	(\$20.00)

01-2-02120-610-001	General Supplies, Guidance, 7-12	\$277.37	(\$277.37)
01-2-02120-610-003	General Supplies, Guidance, K-6	\$277.37	(\$277.37)
01-2-02120-890-001	Miscellaneous Exp, Guidance, 7-12	\$249.68	(\$249.68)
01-2-02120-890-003	Miscellaneous Exp, Guidance, K-6	\$249.67	(\$249.67)
01-2-02141-111-001	SPED Psychological Services - Salaries paid to Teachers/Professional Staff, 6-12	\$3,750.00	(\$3,750.00)
01-2-02141-111-003	SPED Psychological Services - Salaries paid to Teachers/Professional Staff, PK-5	\$3,750.00	(\$3,750.00)
01-2-02141-221-001	Psychological Services - SPED - School Age	\$286.92	(\$286.92)
01-2-02141-221-003	Psychological Services - SPED - School Age	\$286.84	(\$286.84)
01-2-02141-231-001	Psychological Services - SPED - School Age	\$303.00	(\$303.00)
01-2-02141-231-003	Psychological Services - SPED - School Age	\$303.00	(\$303.00)
01-2-02141-320-001	SPED Psychological Services, 7-12	\$335.70	(\$335.70)
01-2-02141-320-003	SPED Psychological Services, K-6	\$335.69	(\$335.69)
01-2-02151-320-001	SPED Speech, Audiology Services, 7-	\$121.49	(\$121.49)
01-2-02151-320-003	SPED Speech, Audiology Services, K-	\$121.49	(\$121.49)
01-2-02161-320-001	SPED O/T Services, 7-12	\$1,250.50	(\$1,250.50)
01-2-02161-320-003	SPED O/T Services, K-6	\$3,177.50	(\$3,177.50)
01-2-02162-320-000	SPED O/T Services, 3-5	\$2,357.50	(\$2,357.50)
01-2-02171-320-001	SPED P/T Services, 7-12	\$9,640.47	(\$9,640.47)
01-2-02171-334-001	Physical Therapy-Related Services - SPED - School Age - Mileage Paid - Other, 7-12	\$675.50	(\$675.50)
01-2-02172-320-000	SPED P/T Services, 3-5	\$4,844.83	(\$4,844.83)
01-2-02172-334-000	Physical Therapy-Related Services - SPED - Ages 3-5 - Mileage Paid - Other	\$317.10	(\$317.10)
01-2-02173-320-000	SPED P/T Services, 0-2	\$608.16	(\$608.16)
01-2-02210-330-001	Improvement of Instruction	\$853.35	(\$853.35)
01-2-02210-330-003	Improvement of Instruction	\$853.34	(\$853.34)
01-2-02213-330-001	Instructional Staff Training - Employee Training & Development Services, 7-12	\$275.00	(\$275.00)
01-2-02213-330-003	Instructional Staff Training - Employee Training & Development Services, K-6	\$80.00	(\$80.00)
01-2-02220-111-001	Regular Salaries, Library, 7-12	\$7,777.80	(\$7,777.80)
01-2-02220-111-003	Regular Salaries, Library, K-6	\$7,777.84	(\$7,777.84)
01-2-02220-221-001	Social Security, Library Teacher, 7	\$579.36	(\$579.36)
01-2-02220-221-003	Social Security, Library Teacher, K	\$579.44	(\$579.44)
01-2-02220-231-001	Retirement, Library Teacher, 7-12	\$628.48	(\$628.48)
01-2-02220-231-003	Retirement, Library Teacher, K-6	\$628.44	(\$628.44)
01-2-02220-281-001	Health Benefits, Library Teacher, 7	\$3,231.87	(\$3,231.87)
01-2-02220-281-003	Health Benefits, Library Teacher, K	\$3,231.88	(\$3,231.88)
01-2-02220-291-001	Other Benefits, Library Teacher, 7-	\$7.00	(\$7.00)
01-2-02220-291-003	Other Benefits, Library Teacher, K-	\$7.00	(\$7.00)
01-2-02220-610-001	General Supplies, Library, 7-12	\$190.12	(\$190.12)
01-2-02220-610-003	General Supplies, Library, K-6	\$169.55	(\$169.55)
01-2-02220-640-001	Books and Periodicals, 7-12	\$67.64	(\$67.64)
01-2-02220-640-003	Books and Periodicals, K-6	\$67.63	(\$67.63)
01-2-02230-350-001	Instruction-Related Technology - Technical Services, 7-12	\$9,314.70	(\$9,314.70)
01-2-02230-350-003	Instruction-Related Technology - Technical Services, 7-12	\$9,314.70	(\$9,314.70)
01-2-02230-650-001	Instruction-Related Technology - Supplies - Technology Related, 7-12	\$8,742.50	(\$8,742.50)
01-2-02230-650-003	Instruction-Related Technology - Supplies - Technology Related, K-6	\$8,637.50	(\$8,637.50)
01-2-02310-320-001	Board of Education	\$450.00	(\$450.00)
01-2-02310-320-003	Board of Education	\$450.00	(\$450.00)
01-2-02310-540-001	Board of Education - Advertising, 7-12	\$477.39	(\$477.39)
01-2-02310-540-003	Board of Education - Advertising, K-6	\$477.29	(\$477.29)
01-2-02310-580-001	Travel, K-12	\$93.67	(\$93.67)
01-2-02310-580-003	Travel, K-6	\$93.68	(\$93.68)
01-2-02310-643-001	Board of Education - Web/Cloud Base Software, 7-12	\$7,121.99	(\$7,121.99)
01-2-02310-643-003	Board of Education - Web/Cloud Base Software, K-6	\$7,121.99	(\$7,121.99)
01-2-02310-810-001	Dues and Fees, 7-12	\$457.50	(\$457.50)
01-2-02310-810-003	Dues and Fees, K-6	\$457.50	(\$457.50)
01-2-02310-890-001	Miscellaneous Expenditures, 7-12	\$1,763.00	(\$1,763.00)
01-2-02310-890-003	Miscellaneous Expenditures, K-6	\$1,463.00	(\$1,463.00)
01-2-02320-105-001	Salaries paid to Superintendent, 7-	\$20,666.64	(\$20,666.64)

01-2-02320-105-003	Salaries paid to Superintendent, K-	\$20,666.68	(\$20,666.68)
01-2-02320-116-001	Salaries paid to Business Manager,	\$9,666.64	(\$9,666.64)
01-2-02320-116-003	Salaries paid to Business Manager,	\$9,666.68	(\$9,666.68)
01-2-02320-225-001	Social Security - Superintendent, 7	\$1,570.12	(\$1,570.12)
01-2-02320-225-003	Social Security - Superintendent, K	\$1,570.20	(\$1,570.20)
01-2-02320-226-001	Social Security - Business Manager,	\$732.54	(\$732.54)
01-2-02320-226-003	Social Security - Business Manager,	\$732.58	(\$732.58)
01-2-02320-235-001	Retirement - Superintendent, 7-12	\$1,669.84	(\$1,669.84)
01-2-02320-235-003	Retirement - Superintendent, K-6	\$1,669.88	(\$1,669.88)
01-2-02320-236-001	Retirement - Business Manager, 7-12	\$781.04	(\$781.04)
01-2-02320-236-003	Retirement - Business Manager, K-6	\$781.08	(\$781.08)
01-2-02320-285-001	Health Benefits - Superintendent, 7	\$3,466.79	(\$3,466.79)
01-2-02320-285-003	Health Benefits - Superintendent, K	\$3,466.83	(\$3,466.83)
01-2-02320-286-001	Health Benefits - Business Manager,	\$4,616.95	(\$4,616.95)
01-2-02320-286-003	Health Benefits - Business Manager,	\$4,616.99	(\$4,616.99)
01-2-02320-295-001	Other Benefits - Superintendent, 7-	\$94.00	(\$94.00)
01-2-02320-295-003	Other Benefits - Superintendent, K-	\$94.00	(\$94.00)
01-2-02320-296-001	Other Benefits - Business Manager,	\$10.00	(\$10.00)
01-2-02320-296-003	Other Benefits - Business Manager,	\$10.00	(\$10.00)
01-2-02320-382-001	Executive Administration - Distance Education/Telecomm, 7-12	\$1,669.67	(\$1,669.67)
01-2-02320-382-003	Executive Administration - Distance Education/Telecomm, K-6	\$1,669.69	(\$1,669.69)
01-2-02320-440-001	Executive Administration - Rentals - Other, 7-12	\$1,745.00	(\$1,745.00)
01-2-02320-440-003	Executive Administration - Rentals - Other, K-6	\$1,745.00	(\$1,745.00)
01-2-02320-531-001	Postage, 7-12	\$311.00	(\$311.00)
01-2-02320-890-001	Miscellaneous Expenditures, 7-12	\$408.15	(\$408.15)
01-2-02320-890-003	Miscellaneous Expenditures, K-6	\$408.10	(\$408.10)
01-2-02330-317-001	Contracted Legal Services, 7-12	\$621.00	(\$621.00)
01-2-02330-317-003	Contracted Legal Services, K-6	\$621.00	(\$621.00)
01-2-02410-111-001	Salaries - Principal, 7-12	\$16,525.00	(\$16,525.00)
01-2-02410-111-003	Salaries - Principal, K-6	\$16,525.00	(\$16,525.00)
01-2-02410-112-001	Salaries - Office Manager, 7-12	\$10,959.22	(\$10,959.22)
01-2-02410-112-003	Salaries - Office Manager, K-6	\$11,331.50	(\$11,331.50)
01-2-02410-221-001	Social Security - Principal, 7-12	\$1,256.23	(\$1,256.23)
01-2-02410-221-003	Social Security - Principal, K-6	\$1,256.21	(\$1,256.21)
01-2-02410-222-001	Social Security - Office Manager, 7	\$822.94	(\$822.94)
01-2-02410-222-003	Social Security - Office Manager, K	\$866.84	(\$866.84)
01-2-02410-231-001	Retirement - Principal 7-12	\$1,335.21	(\$1,335.21)
01-2-02410-231-003	Retirement - Principal, K-6	\$1,335.23	(\$1,335.23)
01-2-02410-232-001	Employer Retirement - Office Mgr	\$885.50	(\$885.50)
01-2-02410-232-003	Employer Retirement - Office Mgr K	\$915.58	(\$915.58)
01-2-02410-281-001	Health Benefits - Principal, 7-12	\$3,169.79	(\$3,169.79)
01-2-02410-281-003	Health Benefits - Principal, K-6	\$3,169.79	(\$3,169.79)
01-2-02410-282-001	Health Benefits - Office Manager, 7	\$6,933.62	(\$6,933.62)
01-2-02410-282-003	Health Benefits - Office Manager, K	\$9,233.94	(\$9,233.94)
01-2-02410-291-001	Other Benefits - Principal, 7-12	\$10.00	(\$10.00)
01-2-02410-291-003	Other Benefits - Principal, K-6	\$10.00	(\$10.00)
01-2-02410-292-003	Other Benefits - Office Manager, K-	\$24.00	(\$24.00)
01-2-02410-580-001	Travel, 7-12	\$1,119.60	(\$1,119.60)
01-2-02410-580-003	Travel, K-6	\$1,119.60	(\$1,119.60)
01-2-02410-810-001	Dues and Fees, 7-12	\$322.50	(\$322.50)
01-2-02410-810-003	Dues and Fees, K-6	\$322.50	(\$322.50)
01-2-02510-315-001	Auditing, 7-12	\$6,459.85	(\$6,459.85)
01-2-02510-315-003	Auditing, K-6	\$6,459.85	(\$6,459.85)
01-2-02570-330-001	Personnel Services - Employee Training & Developmental Services, 7-12	\$132.40	(\$132.40)
01-2-02570-330-003	Personnel Services - Employee Training & Developmental Services, K-6	\$132.40	(\$132.40)
01-2-02570-643-001	Personnel Services - Web/Cloud Base Software, 6-12	\$2,479.28	(\$2,479.28)
01-2-02570-643-003	Personnel Services - Web/Cloud Base Software, Pk-5	\$2,479.28	(\$2,479.28)

01-2-02610-110-001	Salaries - Custodian, 7-12	\$13,765.05	(\$13,765.05)
01-2-02610-110-003	Salaries - Custodian, K-6	\$6,564.01	(\$6,564.01)
01-2-02610-220-001	Social Security - Custodian, 7-12	\$1,029.33	(\$1,029.33)
01-2-02610-220-003	Social Security - Custodian, K-6	\$486.67	(\$486.67)
01-2-02610-230-001	Retirement - Custodian, 7-12	\$1,112.21	(\$1,112.21)
01-2-02610-230-003	Retirement - Custodian, K-6	\$530.37	(\$530.37)
01-2-02610-280-001	Health Benefits - Custodian, 7-12	\$10,379.99	(\$10,379.99)
01-2-02610-280-003	Health Benefits - Custodian, K-6	\$4,245.20	(\$4,245.20)
01-2-02610-290-001	Other Benefits - Custodian, 7-12	\$22.50	(\$22.50)
01-2-02610-290-003	Other Benefits - Custodian, K-6	\$2.50	(\$2.50)
01-2-02610-410-001	Utility Services, 7-12	\$5,941.75	(\$5,941.75)
01-2-02610-410-003	Utility Services, K-6	\$1,751.70	(\$1,751.70)
01-2-02610-610-001	Supplies, 7-12	\$6,193.68	(\$6,193.68)
01-2-02610-610-003	Supplies, K-6	\$4,931.81	(\$4,931.81)
01-2-02610-621-001	Utility Energy Services, 7-12	\$16,960.36	(\$16,960.36)
01-2-02610-621-003	Utility Energy Services, K-6	\$12,471.70	(\$12,471.70)
01-2-02620-110-001	Maintenance of Buildings - Regular Non-Instructional, 7-12	\$684.12	(\$684.12)
01-2-02620-110-003	Maintenance of Buildings - Regular Non-Instructional, K-6	\$13,576.73	(\$13,576.73)
01-2-02620-130-003	Maintenance of Buildings - Overtime Non-Instructional, K-6	\$94.25	(\$94.25)
01-2-02620-220-001	Maintenance of Buildings - Non-Instructional - Social Security, 7-12	\$23.11	(\$23.11)
01-2-02620-220-003	Maintenance of Buildings - Non-Instructional - Social Security, K-6	\$963.76	(\$963.76)
01-2-02620-230-001	Maintenance of Buildings - Non-Instructional - Retirement, 7-12	\$24.55	(\$24.55)
01-2-02620-230-003	Maintenance of Buildings - Non-Instructional - Retirement, K-6	\$1,018.08	(\$1,018.08)
01-2-02620-280-001	Maintenance of Buildings - Non-Instructional - Health Benefits, 7-12	\$73.23	(\$73.23)
01-2-02620-280-003	Maintenance of Buildings - Non-Instructional - Health Benefits, K-6	\$3,491.47	(\$3,491.47)
01-2-02620-290-001	Maintenance of Buildings - Non-Instructional - Other Benefits, 7-12	\$425.25	(\$425.25)
01-2-02620-290-003	Maintenance of Buildings - Non-Instructional - Other Benefits, K-12	\$445.26	(\$445.26)
01-2-02620-340-001	Maintenance of Buildings - Other Professional Services, 7-12	\$182.50	(\$182.50)
01-2-02620-340-003	Maintenance of Buildings - Other Professional Services, K-6	\$182.50	(\$182.50)
01-2-02620-430-001	Repairs and Maintenance Services, 7	\$165.00	(\$165.00)
01-2-02620-431-001	Non-Technology-Related Repairs and Maintenance, 7-12	\$31,640.38	(\$31,640.38)
01-2-02620-431-003	Non-Technology-Related Repairs and Maintenance, K-6	\$16,212.36	(\$16,212.36)
01-2-02620-610-001	Maintenance of Buildings - General Supplies, 7-12	\$1,074.13	(\$1,074.13)
01-2-02620-610-003	Maintenance of Buildings - General Supplies, K-6	\$928.62	(\$928.62)
01-2-02630-220-001	CARE & UPKEEP OF GROUNDS	\$478.80	(\$478.80)
01-2-02630-220-003	CARE & UPKEEP OF GROUNDS	\$478.79	(\$478.79)
01-2-02630-420-001	Care & Upkeep of Grounds - Cleaning Services, 7-12	\$674.80	(\$674.80)
01-2-02630-420-003	Care & Upkeep of Grounds - Cleaning Services, K-6	\$674.82	(\$674.82)
01-2-02630-431-001	Care & Upkeep of Grounds - Non-Technology Related Repairs & Maintenance, 7-12	\$3,370.00	(\$3,370.00)
01-2-02630-431-003	Care & Upkeep of Grounds - Non-Technology Related Repairs & Maintenance, K-6	\$400.00	(\$400.00)
01-2-02630-490-001	Care & Upkeep of Grounds - Other Purchases Property Services, 7-12	\$2,565.00	(\$2,565.00)
01-2-02630-610-001	Care & Upkeep of Grounds - Supplies, 7-12	\$508.24	(\$508.24)
01-2-02630-610-003	Care & Upkeep of Grounds - Supplies, K-6	\$523.66	(\$523.66)
01-2-02630-890-001	Care & Upkeep of Grounds - Miscellaneous Expenditures, 7-12	\$2,058.11	(\$2,058.11)
01-2-02630-890-003	Care & Upkeep of Grounds - Miscellaneous Expenditures, K-6	\$2,058.12	(\$2,058.12)
01-2-02670-350-001	Safety - Technical Services, 7-12	\$705.00	(\$705.00)
01-2-02670-350-003	Safety - Technical Services, K-6	\$705.00	(\$705.00)
01-2-02710-110-001	Bus Driver Salaries, 7-12	\$6,358.84	(\$6,358.84)
01-2-02710-110-003	Bus Driver Salaries, K-6	\$4,135.09	(\$4,135.09)
01-2-02710-220-001	Social Security Bus Drivers, 7-12	\$486.46	(\$486.46)
01-2-02710-220-003	Social Security Bus Drivers, K-6	\$316.32	(\$316.32)
01-2-02710-430-001	Bus Repairs/Maintenance, 7-12	\$147.00	(\$147.00)
01-2-02710-626-001	Gasoline, 7-12	\$4,027.58	(\$4,027.58)
01-2-02710-626-003	Gasoline, K-6	\$4,027.50	(\$4,027.50)
01-2-02710-890-001	Miscellaneous Expenditures, 7-12	\$14.20	(\$14.20)
01-2-02730-431-001	Non-Technology-Related Repairs and Maintenance, 7-12	\$3,931.89	(\$3,931.89)
01-2-02730-431-003	Non-Technology-Related Repairs and Maintenance, K-6	\$188.14	(\$188.14)

01-2-03100-610-001	Food Services Operations	\$39.50	(\$39.50)
01-2-03535-111-001	HAL Teacher Salaries, 7-12	\$174.22	(\$174.22)
01-2-03535-221-001	Social Security HAL Teachers, 7-12	\$13.33	(\$13.33)
01-2-03535-231-001	Retirement - HAL - K-6	\$14.08	(\$14.08)
01-2-03540-111-003	State Early Childhood - Salaries of Regular Employees Paid to Teachers/Professional Staff, 0-5	\$14,279.52	(\$14,279.52)
01-2-03540-112-003	State Early Childhood - Salaries of Regular Employees Paid to Instructional Aides & Assistants, 0-5	\$8,617.22	(\$8,617.22)
01-2-03540-221-003	State Early Childhood - Social Security Payments for Teachers/Professional Staff, 0-5	\$1,075.88	(\$1,075.88)
01-2-03540-222-003	State Early Childhood - Social Security Payments for Instructional Aides & Assistants, 0-5	\$604.51	(\$604.51)
01-2-03540-231-003	State Early Childhood - Retirement Contributions for Teachers/Professional Staff, 0-5	\$1,153.80	(\$1,153.80)
01-2-03540-232-003	State Early Childhood - Retirement Contributions for Instructional Aides & Assistants, 0-5	\$609.88	(\$609.88)
01-2-03540-281-003	State Early Childhood - Health Benefits for Teachers/Professional Staff, 0-5	\$6,134.82	(\$6,134.82)
01-2-03540-282-003	State Early Childhood - Health Benefits for Instructional Aides & Assistants, 0-5,	\$8,436.14	(\$8,436.14)
01-2-03540-291-003	State Early Childhood - Other Employee Benefits Paid for Teachers/Professional Staff, 0-5	\$20.00	(\$20.00)
01-2-03540-292-003	State Early Childhood - Other Employee Benefits Paid for Instructional Aides & Assistants, 0-5	\$20.00	(\$20.00)
01-2-03540-591-003	State Early Childhood - Services Purchased From Another School District or Educational Services Agency Within the State, PK-6	\$109.36	(\$109.36)
01-2-03540-610-003	State Early Childhood - General Supplies, 0-5	\$2,172.65	(\$2,172.65)
01-2-03551-610-001	Career Education	\$4,721.47	(\$4,721.47)
01-2-06200-111-003	Title I, Part A Teacher Salaries, K	\$26,407.84	(\$26,407.84)
01-2-06200-113-003	Title I, Part A Substitute Salaries	\$750.00	(\$750.00)
01-2-06200-221-003	Social Security, Title I, Part A Te	\$2,003.72	(\$2,003.72)
01-2-06200-223-003	Social Security, Title I, Part Aide	\$57.38	(\$57.38)
01-2-06200-231-003	Retirement, Title I, Part A Teacher	\$2,133.76	(\$2,133.76)
01-2-06200-281-003	Health Benefits, Title I, Part A Te	\$9,233.94	(\$9,233.94)
01-2-06200-291-003	Other Benefits, Title I, Part A Tea	\$20.00	(\$20.00)
01-2-08000-912-001	Fund Transfer to Lunch Fund, 7-12	\$10,000.00	(\$10,000.00)
01-2-08000-912-003	Fund Transfer to Lunch Fund, K-6	\$10,000.00	(\$10,000.00)
06-2-03100-110-001	Food Service - Regular Employee, 7-	\$8,414.13	(\$8,414.13)
06-2-03100-110-003	Food Service - Reg Employee K-6	\$8,414.11	(\$8,414.11)
06-2-03100-220-001	FICA - Dist Share 7-12	\$643.72	(\$643.72)
06-2-03100-220-003	Fica-dist Share K-6	\$643.64	(\$643.64)
06-2-03100-230-001	Retirement - Dist share 7-12	\$435.65	(\$435.65)
06-2-03100-230-003	Retirement-dist Share K-6	\$435.66	(\$435.66)
06-2-03100-290-001	Other Benefits Food Service 7-12	\$12.00	(\$12.00)
06-2-03100-290-003	Other Benefits Food Serv K-6	\$12.00	(\$12.00)
06-2-03100-630-001	Expended Food 7-12	\$19,363.17	(\$19,363.17)
06-2-03100-630-003	Expended Food K-6	\$19,363.03	(\$19,363.03)
06-2-03100-643-001	Food Services Operations	\$390.93	(\$390.93)
06-2-03100-643-003	Food Services Operations	\$390.87	(\$390.87)
06-2-03100-950-003	Expended Food - Snacks K-6	\$2,958.44	(\$2,958.44)
Sub Total		\$1,924,761.00	(\$1,924,761.00)

Chappell, Nebraska
Regular Meeting
December 9, 2025

A regular meeting of the Board of Education, School District #25, Chappell, Nebraska, was held on December 9, 2025, in the Library at the Creek Valley Elementary School. Notice of the meeting was published as required by law. The meeting was called to order at 6:01 p.m. by President Klingman.

The Pledge of Allegiance was recited by all present.

Present and voting were Board of Education members Matt Klingman, Doug Mashek, Troy Isenbart, Deann Speirs and Stephanie Owen. Also present were Superintendent, Loren Engel; Principal, Barry Schaeffer; and Business Manager, Carrie Lutkehus.

D. Mashek moved, and D. Speirs seconded a motion to excuse Luke Hanson from the meeting. Voice vote indicated motion carried.

D. Mashek moved, and D. Speirs seconded a motion to approve the consent agenda as presented:

1) Personnel Recommendations

a) Hiring

- none

b) Resignations/Retirements/Separations

- none

2) Financial Reports

3) Minutes from November 11, 2025 Regular Board Meeting

4) Approval of General Fund Bills

20/20 TECHNOLOGIES LLC	Monthly Tech Support	\$3,733.88
ALLTEAM SPORTSWEAR	Athletic Equipment	\$233.00
ALLTEAM SPORTSWEAR	Athletic Equipment	\$648.00
ALLTEAM SPORTSWEAR	Athletic Equipment	\$7,175.00
ARBITER	Scheduling Software	\$345.00
BEST PLUMBING	Heat repair - HS	\$1,800.00
BEST PLUMBING	Heating repair - ES	\$507.00
BEST PLUMBING	Electric repair - ES	\$1,153.59

BLUFFS FACILITY SOLUTIONS	Custodial Supplies	\$509.54
CENTURYLINK	Local Phone Service	\$179.18
CHAPPELL LUMBER	Maintenance & Repair	\$1,148.99
CHAPPELL SUPER FOODS	CVS Account	\$3,230.74
CRANMORE PEST CONTROL	Pest Control	\$160.00
CREEK VALLEY SCHOOLS - LUNCH FUND	CVELC Meals	\$1,461.20
CREEK VALLEY SCHOOLS - LUNCH FUND	PreK Meals	\$108.50
DAS STATE ACCOUNTING	Networking Fees	\$317.87
E-470 PUBLIC HIGHWAY AUTHORITY	Highway Toll	\$14.20
EAKES OFFICE SOLUTIONS	Fax Charges	\$41.99
Esu #13	SPED Services	\$8,342.80
FedEx Freight	Freight Costs	\$384.00
Finneys	Maintenance Supplies	\$141.87
Frontline Technologies	Recruitment Software	\$4,958.56
Gopher	PE Equipment	\$1,315.80
HANSEN'S PETROLEUM LLC	Fuel	\$1,472.34
HARRIS SCHOOL SOLUTIONS	Software Fee	\$7,327.82
HEMINGFORD PUBLIC SCHOOLS	Distance Learning	\$8,392.67
HODGES IRRIGATION	Field Maintenance/Striping	\$1,125.00
HOMETOWN LEASING	Copier Lease	\$536.00
Ideal Linen Supply	Custodial Supplies	\$1,019.96
JOHN RUSSELL	Reimbursement	\$621.31
MATHESON TRI-GAS INC	Welding Supplies	\$434.41
MathFactLab, LLC	Software License	\$531.00

MCI	Long Distance	\$218.45
MELISSA JACKSON, CONFERENCE MANAGER	SHAPE NE Conf._LB	\$175.00
MUNICIPAL UTILITIES	Utilities	\$5,256.49
NATIONAL ART AND SCHOOL SUPPLIES	Instructional Supplies	\$3.28
NSIAAA	2025 Conf._LB	\$100.00
POPPE'S	Bus Repair	\$1,112.59
PREMIER AUTO PARTS AND SERVICE	Maintenance Supplies	\$338.30
QUADIENT LEASING USA, INC	Postage Machine Rental	\$405.00
Rauner & Assoc	24/25 Audit	\$12,919.70
RON's CHAPPELL AUTO REPAIR	Vehicle Maintenance	\$3,770.03
Savvas Learning Company LLC	Instructional Materials	\$16,784.09
SOAR PEDIATRIC THERAPY, LLC	Physical Therapy Services	\$8,524.83
SUPERIOR TEXT	Instructional Materials	\$399.72
TAYLOR DICKEY	Reimbursement	\$38.98
TRINITY OLIVERIUS	Reimbursement	\$73.85
ULINE	HS Supplies	\$469.75
Valley Repair	HS Supplies	\$654.20
WAGEWORKS	CAFETERIA FUND FEES	\$118.25
WAGEWORKS	CAFETERIA FUND FEES	\$118.25
WESTERN NEBRASKA ADMINISTRATORS	Admin Dues	\$150.00
Sub Total		\$111,001.98

5) Option Enrollment: In = 0, Out = 1
Voice vote indicated motion carried.

Taylor Dickey, High School Counselor, attended the meeting to share about the School's receipt of Virginia Smith Trust monies to purchase new equipment for the weight room.

Superintendent's Report:

L. Engel shared about the High School Robotics Team's recent success and has invited the Team to speak to the Board at a future meeting.

Trevor Schuessler from Rauner & Associates presented the 2024/2025 Audit and answered members questions.

L. Engel presented the proposed meeting dates for the 2026 and 2027 calendar years and members were advised of payroll dates in relation to those dates. Note was made that the March 2026 Board Meeting will take place when school is not in session due to Spring Break.

L. Engel provided an update regarding the Annual Financial Literacy Report and reminded the members of the upcoming Annual District Report, to be completed in January.

Board Re-Organization will take place in January and L. Engel encouraged members to consider committee and officer positions.

Principal's Report:

B. Schaeffer spoke of his recent attendance at the Nebraska Principals Conference, which provided valuable insights.

B. Schaeffer provided an introduction to the Trauma-Capable Schools program, stating that Creek Valley has been invited to participate at no cost

Members were reminded of the K-12 Music Program on Monday, Dec. 15th at 6pm in the High School Gym and B. Schaeffer recognized the work of Staff to put the program together.

Board Reports:

Board Chair, M. Klingman reminded members of the Superintendent's Evaluation to be completed before the January meeting.

The Grounds and Maintenance Committee continues to meet regarding facility maintenance and improvement efforts.

The Negotiations Committee has begun meeting in anticipation of meetings with the Creek Valley Education Association to negotiate teaching contracts for the 2026/2027 school year.

Members that attended the State Education Conference put on by the Nebraska Association of School Boards provided updates on important items gleaned from the conference.

D. Speirs moved, and T. Isenbart seconded a motion to approve the contract with Best Plumbing, Heating and Cooling for furnace replacement in the Agricultural Building. Voice vote indicated motion carried.

S. Owen moved, and D. Speirs seconded a motion to approve the Early Graduation Request made by a High School student. Voice vote indicated motion carried.

M. Klingman moved, and D. Speirs seconded a motion to table Policy Review until the January meeting. Voice vote indicated motion carried.

D. Mashek moved, and D. Speirs seconded a motion to adjourn the meeting. Voice vote indicated the motion carried and the meeting was adjourned at 7:27p.m.

The next regular meeting will be held on January 13, 2026

Troy Isenbart
Secretary

**CREEK VALLEY PUBLIC SCHOOLS
2025 - 2026 Enrollment Statistics**

	<u>Male</u>	<u>Female</u>	<u>Total</u>
Childcare - Infants	4	4	8
Childcare - Toddlers	7	11	18
Preschool	13	12	25
PreK TOTALS	24	27	51
Kindergarten	7	2	9
Grade 1	3	7	10
Grade 2	5	6	11
Grade 3	6	7	13
Grade 4	7	9	16
Grade 5	11	8	19
ELEMENTARY TOTALS	39	39	78
	<u>Male</u>	<u>Female</u>	<u>Total</u>
Grade 6	5	14	19
Grade 7	11	8	19
Grade 8	7	3	10
Grade 9	7	6	13
Grade 10	6	3	9
Grade 11	8	6	14
Grade 12	12	7	19
MIDDLE / SECONDARY TOTALS	56	47	103
NEW K-12 TOTALS	95	86	181
Previous Totals	95	87	182
Difference	0	-1	-1

ITEM 4 | FOR NEWLY ELECTED OR APPOINTED PUBLIC OFFICIALS AND EMPLOYEES

List members of your immediate family who were employed before your election or appointment and are now employed or supervised by you.

A. Name _____ Relationship _____

Position _____ Employer _____
(IDENTIFY CITY, COUNTY, DISTRICT OR STATE AGENCY)

Date Hired _____

B. Name _____ Relationship _____

Position _____ Employer _____
(IDENTIFY CITY, COUNTY, DISTRICT OR STATE AGENCY)

Date Hired _____

(Use ITEM 5, CONTINUATION, if necessary)

ITEM 5 | CONTINUATION

Empty space for continuation of information.

(Signature)

(Date)

General Information - Filing Requirements

A public official or public employee may employ, recommend the employment of, or supervise the employment of an immediate family member if:

- 1) he or she does not abuse his or her official position; and
- 2) makes a written disclosure with the person in charge of keeping records for the governing body or a disclosure on the record to the governing body; and
- 3) he or she has first made a reasonable solicitation and consideration of applications for such employment:

NOTE: Examples of abuse of one's position could include, but are not limited to, (1) providing an unreasonably high salary, (2) not requiring the employee to actually perform the duties of his or her position, (3) terminating another employee to make a position available for an immediate family member, (4) hiring an immediate family member who is not qualified to hold the position.

I. Who Must File:

- A. Public officials and employees employing, recommending employment, or supervising the employment of an immediate family member must make a disclosure to the person in charge of keeping records for the governing body of the entity. Where applicable the disclosure may be made on the record to the governing body of the entity in lieu of a written disclosure.
- B. Public officials and employees who currently employ or supervise an immediate family member(s) employed prior to the election or appointment of the public official or public employee or prior to July 17, 1986.

II. When to File:

- A. Public officials and employees must file prior to employing, recommending employment, or supervising the employment of an immediate family member.

Governing body means the village board of a village, the city council of a city, the board of commissioners or board of supervisors of a county, the board of directors of a public power district, or any body with the ultimate power to determine the entity's policies and control its activities.

Immediate Family Member means a child residing in an individual's household, a spouse of an individual, or an individual claimed by the public official or employee or his or her spouse as a dependent for federal income tax purposes.

Public employee means an employee of the state or a political subdivision thereof.

Public official shall mean an official in the executive branch, an official in the legislative branch, or an elected or appointed official in the judicial branch of the state government or a political subdivision thereof; any elected or appointed members of a governing body of a state institution of high education.

- B. Newly elected or appointed public officials or employees shall file prior to or as soon as reasonably possible after the official date of taking office.

III. Where to File:

This form or other written disclosure should be filed with the person in charge of keeping records for the governing body of the entity served. (i.e., state officials and employees file with the head of their agency or department; officials and employees of public power districts file with the district office; county officials and employees file with the county clerk; city or village officials or employees file with the city or village clerk; officials and employees of natural resource districts file with the office of the district manager; school district officials and employees file with the district superintendent or secretary of the school board. **Disclosure need not be made to the Nebraska Accountability and Disclosure Commission.**

Disclosure of Contractual Interests by Local Officers. If you are disclosing an interest in a contract to which a local governing body on which you serve is a party, use NADC Form C-3, Contractual Interest Statement.

Disclosure of Potential Conflict of Interest by State Executive Branch Officials, Employees, and Others Required to file Statements of Financial Interests. If you are disclosing a potential conflict of interest under section 49-1499.03 of the Accountability Act, use NADC Form C-2, Potential Conflict of Interest Statement.

Definitions

Official in the executive branch means an official holding a state executive office as provided in Article IV, Constitution of Nebraska, including Governor, Lieutenant Governor, Secretary of State, Auditor of Public Accounts, State Treasurer, Attorney General, Tax Commissioner, the heads of such other executive departments as set forth in the Constitution or as may be established by law, a deputy thereto, or a member of any state board or commission.

Official in the legislative branch means a member or member-elect of the Legislature, a member of an official body established by and responsible to the Legislature, or employee thereof other than an individual employed by the state in a clerical or nonpolicymaking capacity.

Statutory Authority: Section 49-1499.04 Revised Statutes of Nebraska.

ITEM 4	NATURE AND EXTENT OF YOUR INTEREST IN THE CONTRACT AND AMOUNT OF CONTRACT (Use ITEM 5, CONTINUATION, if necessary)
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ITEM 5	CONTINUATION
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(Signature) _____

(Date) _____

General Information - Filing Requirements

I. Who Must File:

A local officer with an interest in a contract to which his or her governing body or anyone for its benefit is a party must disclose the interest on the record of the body responsible for approving the contract, or in writing by filing this form.

II When to File:

An officer must declare his or her interest in a contract and the nature and extent of the interest **prior** to official consideration of the contract. The information concerning the contract listed in ITEM 3 of this form must be provided to the person in charge of keeping records of the governing body within 10 days after the contract is signed by both parties.

III. Where to File:

File with the person charged with keeping records for the governing body involved in the contract. For example, members of a County Board of Commissioners file with the County Clerk.

Disclosure of Potential Conflict of Interest by State Executive Branch Officials, Employees, and Others required to file Statements of Financial Interest. If you are disclosing a potential conflict of interest under section 49-1499 of the Accountability Act, use NADC Form C-2, Potential Conflict of Interest Statement.

Disclosure of the Employment of Immediate Family Members. If you are disclosing the employment of an immediate family member, use NADC Form C-4, Employment of Immediate Family Members Disclosure Statement.

Officer means a member of the board of directors of a natural resources district, a member of any board or commission of any county, school district, city or village which spends and administers its own funds, who is dealing with a contract made by such board or commission, and any elected county, school district, educational service unit, city, or village official, and a member of any board of directors or trustees of a district hospital as provided by the Nebraska Local Hospital District Act or a county hospital as provided by sections 23-343 to 23-343.19. Officer shall **not** mean volunteer firefighters or ambulance drivers with respect to their duties as firefighters or ambulance drivers.

Governing Body means the board of directors of a natural resources district, the board of supervisors or the board of commissioners of any county, a school district board, the board of an educational service unit, the city council of a city, the village board of a village, the board of directors or trustees of a district hospital as provided by the Nebraska Local Hospital District Act, sections 23-343.20 to 23-343.47, or a county hospital as provided by sections 23-343 to 23-343.19, or any board or commission of any county, school district, city or village which spends and administers its own funds.

An officer has an **interest** in a contract when the officer or his or her spouse, parent, or child: (a) has a business association as defined in sections 49-1408 and 49-14,103.01(5) with the business involved in the contract, or (b) will receive a direct pecuniary fee or commission as a result of the contract. An officer interested in a contract with his or her governing body may not: (1) vote on the matter of granting the contract, or (2) act for the governing body as to inspection or performance under the contract.

An **open account** established for the benefit of any governing body with a business in which an officer has an interest is considered a contract subject to disclosure requirements.

For purposes of contractual interest conflicts, as covered by section 49-14,103.01, ownership of less than five percent of the outstanding shares of a corporation shall not constitute an interest subject to disclosure.

Receiving deposits, cashing checks, and buying and selling warrants and bonds of indebtedness of a governing body by a financial institution is **not** considered a contract.

Any governing body as defined below may prohibit officers from having an interest in contracts over a specific dollar amount. A governing body may also exempt from disclosure requirements contracts for one hundred dollars or less in which an officer of the body has an interest.

Definitions

Business means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint stock company, receivership, trust, activity or entity.

Business with which you are associated means a business: (1) in which you are a partner, director or officer; or (2) in which you or a member of your immediate family is a stockholder of closed corporation stock worth \$1,000 or more at fair market value or which represents more than a 5 percent equity interest, or is a stockholder of publicly traded stock worth \$10,000 or more at fair market value or which represents more than a 10 percent equity interest.

For purposes of contractual interest conflicts, as covered by section 49-14,103.01, ownership of less than five percent of the outstanding shares of a corporation shall not constitute an interest subject to disclosure.

Statutory Authority: Section 49-14,103.01, and sections 49-14,103.02 to 49-14,103.07.

ITEM 4 PERSONS WHO MAY RECEIVE FINANCIAL BENEFIT OR DETRIMENT

You

Member of your Immediate Family: _____
NAME

Business With Which You
Are Associated (See Definitions) _____
NAME OF BUSINESS

ITEM 5 NATURE OF FINANCIAL BENEFIT OR DETRIMENT

ITEM 6 CONTINUATION

(SIGNATURE)

(DATE)

General Information - Filing Requirements

I. What is a Potential Conflict of Interest? - A public official has a potential conflict of interest if he or she is faced with taking an official action or making an official decision which may result in a financial benefit or a financial detriment to the public official; a member of his or her immediate family; or a business with which he or she is associated. The financial effect of the action or decision must be distinguishable from the financial effect on the general public or a broad segment of it.

II. Who Must File:

- A. Any public official of any political subdivision, who is not required to file a Statement of Financial Interests (Form C-1), must file this form if he or she has a potential conflict of interest. Public officials who are required to file a Form C-1 should instead use Form C-2 if they have a potential conflict of interest.
- B. Any employee of a political subdivision whose annual salary and benefits exceed \$150,000 must file this form if he or she has a conflict of interest.

III. When and Where to File and Abstention:

- A. This form should be filed as soon as the person holding elective office is aware that he or she may have a potential conflict of interest and prior to the time that the action is to be taken or the decision is to be made.

B. This form should be filed with the person who normally keeps records for the governing body of the political subdivision. For example, the person who keeps records for a city or village may be the city clerk or village clerk. **This form is not required to be filed with the Nebraska Accountability and Disclosure Commission.** However, if the person wants an opinion from the Commission as to whether he or she has an actual conflict of interest, he or she may send a copy of the form to the Commission along with a request for an opinion.

C. The person filing the form should abstain from participating in or voting on the matter in which he or she has a potential conflict of interest or until he or she has been notified by our office that there is no conflict.

IV. Enforcement - If a person required to file this form fails to do so, the NADC may find a violation of the Nebraska Political Accountability and Disclosure Act and assess a civil penalty.

Disclosure of Contractual Interests by Local Officers. If you are a local elected official disclosing an interest in a contract or an open account in which a local governing body on which you serve is a party, use NADC Form C-3, Contractual Interest Statement.

Disclosure of the Employment of Immediate Family Members. If you are disclosing the employment of an immediate family member, use NADC Form C-4, Employment of Immediate Family Members Disclosure Statement.

Definitions

Immediate family shall mean a child residing in your household, your spouse or an individual claimed by you or your spouse as a dependent for federal income tax purposes.

Business shall mean any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint-stock company, receivership, trust, activity, or entity. NOTE: The definition includes for profit and non-profit entities.

Business with which you are associated shall mean a business: (1) of which you are the sole proprietor; (2) or in which you are a partner, director, or officer; (3) or in which you or a member of your immediate family is a stockholder of closed corporation stock worth \$1,000 or more at fair market value or which represents more than a 5 percent equity interest, or is a stockholder of publicly traded stock worth \$10,000 or more at fair market value or which represents more than a 10 percent equity interest.

Elective office shall mean a public office filled by an election, except for federal offices. A person who is appointed to fill a vacancy in a public office which is ordinarily elective holds an elective office.

Person means a business, individual, proprietorship, firm partnership, joint venture, syndicate, business trust, labor organization, company, corporation, association, committee, or any other organization or group of persons acting jointly.

Statutory Authority: Section 49-1499.03 Revised Statutes of Nebraska.

718.00 - FISCAL MANAGEMENT INTERNAL CONTROLS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Compensation for personal services:

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

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

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

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

1. They are provided under established written leave policies;

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

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

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

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

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

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

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

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

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

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

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

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

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

Approved _____ Reviewed _____ Revised _____

802.07 - SCHOOL FOOD PROCUREMENT

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

Procurement Policy

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

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

Micro-Purchase Procedures

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

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

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

Small Purchase Procedures

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

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

Formal Competitive Solicitation Procedures

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

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

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

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

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

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

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

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

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

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

G. General Requirements:

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

H. Duties of Food Service Supervisor:

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

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

School Food Authority Code of Conduct

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

No employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by Federal, State, or local funds if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

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

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

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

and Audit Reqrmts for Federal Awards

7 CFR 210 National School Lunch Program

2 CFR 200.317-326 Super Circular

7 CFR 210.21 NSLP Procurement

7 CFR 220.16 Breakfast Program

7 CFR 225 Summer Food Service Program

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

Approved _____ Reviewed _____ Revised _____