

MINUTES OF REGULAR MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Monday, January 13, 2025

A meeting of the Board of Education of Homer Community School was convened in open and public session on Monday, January 13, 2025 at 7:00 PM in the Library at Homer Community School, Homer, Nebraska. The following board members were present or absent:

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

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

Visitors present: Several

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

I. Opening the Meeting

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

I.A.i. Posted in the room

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

I.B. District Mission Statement:

II. Board Member Roll Call

III. Excuse Absent Board Members

IV. Oath of Office

V. Board Member Conflict of Interest Statement

VI. Board Member Code of Ethics

VII. Organizational Meeting of the Board of Education

VII.A. Election of 2025 Board Officers

VII.A.i. Board President

Motion was made by Dr. Kristina Nelsen and seconded by Byron Hall to cease nominations

with the nomination of Paul Tighe for President. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Abstain (With Conflict)

Yea: 5, Nay: 0, Abstain (With Conflict): 1

VII.A.ii.Vice President

Motion was made by Dr. Kristina Nelsen and seconded by Ryan Harris to cease nominations with the nomination of Hall for Vice President. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Abstain (With Conflict), Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Abstain (With Conflict): 1

VII.A.iii.Secretary

Motion was made by Byron Hall and seconded by Samantha Johnson to cease nominations with the nomination of Nelsen for Secretary. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Abstain (With Conflict), Paul Tighe: Yea

Yea: 5, Nay: 0, Abstain (With Conflict): 1

VII.A.iv.Treasurer

Motion was made by Byron Hall and seconded by Ryan Harris to cease nominations with the nomination of Kirkholm for Treasurer. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Abstain (With Conflict), Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Abstain (With Conflict): 1

VII.A.v.Recording Secretary

Amy Brand was appointed as Recording Secretary.

VII.B.Board of Education Committee Assignments

VIII.Approval of the Agenda and changes to the Agenda

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

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

Yea: 6, Nay: 0

IX.Consent Agenda

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

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

Yea: 6, Nay: 0

IX.A.Approval of Minutes from the December regular meeting

IX.B.Approve claims and accounts

IX.C.Take action to accept staff resignations and retirements.

X.Consider, discuss, and take action new hire recommendations

Motion was made by Samantha Johnson and seconded by Byron Hall to approve Kathy Blair

as the .60 time nurse. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr.
Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 6, Nay: 0

XI.Public Comment

XII.Information Items: Reports

XII.A.Administrator reports

NSCAS Winter Testing was discussed as well as EDUclimber training. Spring Conferences will be February 12 and 13 and TeamMates Recognition Night will be January 16th. Mrs. Uhl informed the board that sign up has started for four year old preschool and Elementary Fun Night will be held January 31st. Mr. Coviello reported Professional Development on Fridays will focus on verticle alignment.

XII.B.Superintendent report

Dr. Lefdal discussed the new nursing contract, as well as current enrollment, and RFP update.

XIII.Discussion Items

XIII.A.Superintendent evaluation

Dr. Lefdal's evaluation was discussed. He will bring his board goals to the next meeting.

XIII.B.Superintendent contract

This will be discussed in the next couple months.

XIII.C.NASB Online Policy Update

Dr. Lefdal discussed that our policies will be housed on the Sparqdata website. This process will take some time.

XIV.Action Items

XIV.A.Consider, discuss, and take action to approve Policy 3132

Motion was made by Tyler Kirkholm and seconded by Samantha Johnson to approve Policy 3132. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr.
Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 6, Nay: 0

XIV.B.Consider, discuss, and take action to approve the early retirement application for Stacie Johnson

Motion was made by Samantha Johnson and seconded by Ryan Harris to approve the early retirement application for Stacie Johnson. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr.
Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 6, Nay: 0

XIV.C.Consider, discuss, and take action to approve the Certified Staff Negotiations Agreement

Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to approve the Certified Staff Negotiations Agreement. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 6, Nay: 0

XIV.D. Consider, discuss, and take action to approve the 2025-26 school calendar

Motion was made by Tyler Kirkholm and seconded by Samantha Johnson to approve the 25-26 school calendar. On roll call vote the Board voted as follows: The motion carried

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

Yea: 6, Nay: 0

XIV.E. Consider, discuss, and take action to appoint Dan Schmitt and Abbie Uhl as the Title IX Compliance Coordinators (Policy #404.12, E1 & R1)

Motion was made by Tyler Kirkholm and seconded by Dr. Kristina Nelsen to appoint Dan Schmitt and Abbie Uhl as the Title IX Compliance Coordinators (Policy #404.12, E1 & R1). On roll call vote the Board voted as follows: The motion carried

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

Yea: 6, Nay: 0

XIV.F. Consider, discuss, and take action to designate the Dakota County Star as the newspaper of record for Homer Community School District.

Motion was made by Dr. Kristina Nelsen and seconded by Ryan Harris to designate the Dakota County Star as the newspaper of record for Homer Community School District. On roll call vote the Board voted as follows: The motion carried

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

Yea: 6, Nay: 0

XIV.G. Consider, discuss, and take action to designate Perry, Guthery, Haase, and Gessford as the legal firm representing the Homer Community School District.

Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to designate Perry, Guthery, Haase, and Gessford as the legal firm representing the Homer Community School District. On roll call vote the Board voted as follows: The motion carried

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

Yea: 6, Nay: 0

XIV.H. Consider, discuss, and take action to designate First Community Bank as the primary financial institution for the Homer Community School District.

Motion was made by Ryan Harris and seconded by Byron Hall to designate First Community Bank as the primary financial institution for the Homer Community School District. On roll call vote the Board voted as follows: The motion carried

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

Yea: 6, Nay: 0

XIV.I. Consider, discuss, and take action to approve the Records Retention and Destruction Procedure

Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to approve the Records Retention and Destruction Procedure. On roll call vote the Board voted as follows: The motion carried

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

Yea: 6, Nay: 0

XV. Next Meeting

The next meeting will be Wednesday, February 12, 2025 at 7:00 pm.

XVI. Adjournment

Motion was made by Dr. Kristina Nelsen and seconded by Byron Hall to adjourn the meeting at 7:50 pm. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 6, Nay: 0

Dated this Monday, January 13, 2025.

ATTEST:
Dr. Kristina Nelsen
Secretary

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

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

MINUTES OF REGULAR MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Wednesday, December 11, 2024

A meeting of the Board of Education of Homer Community School was convened in open and public session on Wednesday, December 11, 2024 at 7:30 PM in the Library at Homer Community School, Homer, Nebraska. The following board members were present or absent:

Byron Hall: Absent, Ryan Harris: Present, Tyler Kirkholm: Present, Dr. Kristina Nelsen: Present, Aaron Reis: Present, Paul Tighe: Present.

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

Visitors present: Several

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

I. Opening the Meeting

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

I.A.i. Posted in the room

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

I.B. District Mission Statement:

II. Board Member Roll Call

Motion was made by Ryan Harris and seconded by Aaron Reis to excuse absent board member Hall. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

III. Excuse Absent Board Members

IV. Approval of the Agenda and changes to the Agenda

V. Consent Agenda

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

Byron Hall: Absent, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea,

Aaron Reis: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

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

V.B. Approve claims and accounts

Dr. Lefdal discussed fund balances, board bills, and receipts for the month.

VI. Public Comment

No public comment

VII. Information Items: Reports

VII.A. Administrator reports

Mrs. Uhl discussed winter testing, Cardinal Baskets, Christmas concerts, and the Big Knight, Little Knight program. Creating a power standards template was also discussed. Mr. Coviello discussed the start of winter activities, an update on MTSS Fridays, and that our One Act team was awarded the Best Tech Crew at district competition.

VII.B. Superintendent report

Superintendent Lefdal reported Jeff Horner was working on getting in touch with past students needing to graduate. He discussed the Targeted Improvement Plan as well as looking at how Junior High Winter sports are scheduled. A brief discussion on Cognia, which is our school improvement and accreditation model. Lunch Program RFP, which will be due January 15th. He also discussed different options for the school lunch program.

VIII. Discussion Items

VIII.A. Congratulate and thank Aaron Reis for his years of service on the Homer Board of Education

Aaron Reis was congratulated and thanked on behalf of the Homer Community for his service and dedication to Homer Community School. He has served on the board for 12 years.

VIII.B. ESSR Audit

Dr. Lefdal reported on our recent ESSR audit and shared the exit letter for the completed Esser audit.

VIII.C. 1st reading of policy 3132

Dr. Lefdal shared information on the updates to Policy 3132. This will be approved at the January meeting.

VIII.D. Annual Reports

The Annual Report was discussed. This is an overview of all of our district data on the Nebraska Education Profile website. Reports will be posted on the district website.

VIII.E. Superintendent Evaluation

Discussion item was tabled and moved to the January meeting.

VIII.F. 2025-26 School Calendar

Dr. Lefdal presented a preliminary 25-26 calendar. This will be discussed at a later date.

VIII.G.AQuESTT Update

Dr. Lefdal discussed AQuESTT, which is an accountability program. He informed the board how this classification works and how we will move forward. A letter will be going out to the community explaining this process.

IX.Action Items

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

Dr. Lefdal gave a brief overview of the audit process and the findings. Segregation of duties and financial statement preparation and review were discussed.

Motion was made by Tyler Kirkholm and seconded by Aaron Reis to approve the 2023-24 Financial Audit. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

X.Next Meeting

The next board meeting will be Monday, January 13, 2025 at 7:00pm.

XI.Executive session to strategize for collective bargaining

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The board entered executive session at 8:29 p.m.

Motion was made by Dr. Kristina Nelsen and seconded by Aaron Reis to enter into closed session for the protection of the public interest to strategize for collective bargaining. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

XII.Adjournment

The Board reconvened regular session at 8:54 p.m. No action was taken.

Motion was made by Aaron Reis and seconded by Ryan Harris to adjourn the meeting at 8:55p.m. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

Dated this Wednesday, December 11, 2024.

ATTEST:
Dr. Kristina Nelsen
Secretary

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

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	1	Fund Number 01	GENERAL FUND	
	11112024-0003	AT&T	12/27/2024	129.14
01 2510 382 001		Long Distance		68.44
01 2510 382 002		Long Distance		60.70
Total AT&T				129.14
	11042024-0003	Century Link	12/27/2024	310.96
01 2510 382 001		Monthly Fee		146.15
01 2510 382 002		Monthly Fee		164.81
Total Century Link				310.96
	1201479-0001	Fastwyre Broadband	12/26/2024	10.45
01 2510 530 001		Communications		5.54
01 2510 530 002		Communications		4.91
Total Fastwyre Broadband				10.45
	01072025-0001	First National Bank Omaha	12/26/2024	2,933.86
01 1200 890 001		Misc Sped Exp		127.86
01 1200 890 002		Misc Sped Exp		51.68
01 1100 610 001		Teaching Supplies		1,080.35
01 1100 890 001		Other Miscellaneous Expense		278.00
01 1100 610 002		Teaching Supplies		90.60
01 1100 610 001 0001		Shop Supplies		1,091.43
01 2610 610 001		Supplies		25.47
01 2610 610 002		Supplies		25.48
01 1100 432 001		Technology		81.50
01 1100 432 002		Technology		81.49
	V*01072025-0002	First National Bank Omaha	12/27/2024	(2,933.86)
01 1100 432 001		Technology		(81.50)
01 1100 432 002		Technology		(81.49)
01 1100 610 001		Teaching Supplies		(1,080.35)
01 1100 610 001 0001		Shop Supplies		(1,091.43)
01 1100 610 002		Teaching Supplies		(90.60)
01 1100 890 001		Other Miscellaneous Expense		(278.00)
01 1200 890 001		Misc Sped Exp		(127.86)
01 1200 890 002		Misc Sped Exp		(51.68)
01 2610 610 001		Supplies		(25.47)
01 2610 610 002		Supplies		(25.48)
Total First National Bank Omaha				0.00
	11072024-0003	Nebraska Public Power Distric	12/27/2024	4,188.95
01 2610 621 001		Electric		2,220.14
01 2610 621 002		Electric		1,968.81
Total Nebraska Public Power Distric				4,188.95
	12152024-0002	Village Of Homer	12/27/2024	567.52
01 2610 410 001		Water & Sewer		300.79
01 2610 410 002		Water & Sewer		266.73
Total Village Of Homer				567.52
	415596-0003	WoodRiver Energy, LLC	12/26/2024	1,575.16
01 2610 621 001		Natural Gas		834.83
01 2610 621 002		Natural Gas		740.33
Total WoodRiver Energy, LLC				1,575.16

Board Report - Detail

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Fund Number	01			6,782.18
Checking Account ID	1			6,782.18

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01	GENERAL FUND	
	02282024	Abbie Uhl	01/10/2025	100.00
01 1100 610 002		Teaching Supplies		100.00
Total Abbie Uhl				100.00
	1027435,10-0002	Appeara	01/06/2025	169.59
01 2610 610 001		Mop Suplies		89.88
01 2610 610 002		Mop Suplies		79.71
Total Appeara				169.59
	12312024	Arianna Rave	01/10/2025	77.76
01 2710 519 001		Mileage To Parents		77.76
Total Arianna Rave				77.76
	12312024	Bird, Darrian	01/10/2025	200.48
01 2710 519 001		Mileage		200.48
Total Bird, Darrian				200.48
7762	20250110	Blick Art Materials	01/10/2025	207.99
01 1100 610 001		Art supplies		207.99
Total Blick Art Materials				207.99
	01419794	Bomgaars	01/10/2025	183.96
01 2610 610 001		Supplies		97.50
01 2610 610 002		Supplies		86.46
Total Bomgaars				183.96
	11242024-0002	Capital One	01/07/2025	47.04
01 1100 610 001		Teaching Supplies		47.04
Total Capital One				47.04
	000499	Dakota County Star	01/10/2025	130.50
01 2510 540 001		public notices and minutes		69.17
01 2510 540 002		public notices and minutes		61.33
Total Dakota County Star				130.50
	12272024	Dakota County Treasurer	01/10/2025	100.00
01 2510 890 001		General Election Fee		53.00
01 2510 890 002		General Election Fee		47.00
Total Dakota County Treasurer				100.00
	1450583	DAS STATE ACCOUNTING	01/10/2025	2,342.65
01 2510 382 001		E-Rate		1,241.60
01 2510 382 002		E-Rate		1,101.05
Total DAS STATE ACCOUNTING				2,342.65
	9053128-2,	Eakes Office Solutions	01/10/2025	289.37
01 2510 610 001		Office Supplies		81.69
01 2610 610 001		Supplies		110.07
01 2610 610 002		Supplies		97.61
Total Eakes Office Solutions				289.37
7756	20250110	Echo Group, Inc.	01/10/2025	750.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2610 610 001		Supplies		397.50
01 2610 610 002		Supplies		352.50
Total	Echo Group, Inc.			750.00
	11991055,	First Student, Inc.	01/10/2025	50,460.34
01 2710 340 001		Busing, June, August, September		29,977.62
01 2710 340 002		Busing, June, August, September		20,482.72
Total	First Student, Inc.			50,460.34
	69667	Five Star Awards	01/10/2025	72.25
01 2510 610 001		Board Member Award		38.29
01 2510 610 002		Board Member Award		33.96
Total	Five Star Awards			72.25
	10012024-0004	Gill Hauling	01/08/2025	863.25
01 2610 340 001		Trash removal		457.52
01 2610 340 002		Trash removal		405.73
Total	Gill Hauling			863.25
7757	20250110	Hillyard / Sioux Falls Branch	01/10/2025	641.42
01 2610 610 001		Supplies		339.95
01 2610 610 002		Supplies		301.47
7776	20250110-0001	Hillyard / Sioux Falls Branch	01/10/2025	353.30
01 2610 610 001		Supplies		187.25
01 2610 610 002		Supplies		166.05
Total	Hillyard / Sioux Falls Branch			994.72
	12312024	Homer School Activity Account	01/10/2025	1,084.91
01 1100 610 001		Teaching Supplies		1,084.91
Total	Homer School Activity Account			1,084.91
	12112024-0002	Hometown Leasing	01/06/2025	1,610.70
01 2530 443 001		Copier Lease		853.67
01 2530 443 002		Copier Lease		757.03
Total	Hometown Leasing			1,610.70
	09302024-0004	J & J Pronto	01/06/2025	785.69
01 2710 626 001 0005		Fuel		128.12
01 2710 626 001 0007		Fuel		65.09
01 2710 626 001 0008		Fuel		79.84
01 2710 626 001 0002		Fuel		138.94
01 2710 626 002 0006		Fuel		67.18
01 2710 626 001 0004		Fuel		245.95
01 1100 610 001		Batteries		8.05
01 2710 626 001 0003		Fuel		52.52
Total	J & J Pronto			785.69
	01012025	Joseph Lefdal	01/10/2025	300.00
01 2320 890 001		Cell Phone		159.00
01 2320 890 002		Cell Phone		141.00
Total	Joseph Lefdal			300.00
	24-008	Lee French Bleacher Repair	01/10/2025	1,480.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2610 340 001		Bleacher service/inspection		784.40
01 2610 340 002		Bleacher service/inspection		695.60
Total	Lee French Bleacher Repair			1,480.00
	260081	Lessman Electric Supply Co	01/10/2025	6.82
01 2610 610 001		Supplies		6.82
Total	Lessman Electric Supply Co			6.82
7764	20250110	Menards - Sioux City	01/10/2025	623.31
01 1100 610 001 0001		Shop Supplies		623.31
	48545	Menards - Sioux City	01/10/2025	50.26
01 2610 610 001		Supplies		26.64
01 2610 610 002		Supplies		23.62
Total	Menards - Sioux City			673.57
	10876856	Mid-bell Music, Inc	01/10/2025	46.94
01 1100 610 001		Supplies		46.94
Total	Mid-bell Music, Inc			46.94
	478542	Midwest Alarm Company	01/10/2025	334.20
01 2610 340 001		Fire Alarm Inspection		177.13
01 2610 340 002		Fire Alarm Inspection		157.07
Total	Midwest Alarm Company			334.20
	12312024	Mindy Blackfish	01/10/2025	46.92
01 2710 519 002		Mileage		46.92
Total	Mindy Blackfish			46.92
	2022170078	One Source	01/10/2025	48.00
01 2510 610 001		Background Check		25.44
01 2510 610 002		Background Check		22.56
Total	One Source			48.00
	185	Perry Guthery Haase & Gessfor	01/10/2025	162.50
01 2320 340 001		Legal Fees		86.13
01 2320 340 002		Legal Fees		76.37
Total	Perry Guthery Haase & Gessfor			162.50
	12312024	Rhianna Walker	01/10/2025	236.80
01 2710 519 001		Mileage To Parents		236.80
Total	Rhianna Walker			236.80
	12172024-0002	Sam's Club	01/06/2025	557.90
01 1100 610 002		Supplies		557.90
Total	Sam's Club			557.90
	12312024	Setia Blackfish	01/10/2025	99.32
01 2710 519 001		Mileage		99.32
Total	Setia Blackfish			99.32
	S-3731	Sparq Data Solutions	01/10/2025	4,400.00
01 2320 890 001		Other Expense		2,332.00
01 2320 890 002		Other Expense		2,068.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	Sparq Data Solutions			4,400.00
	1	Stanton Music Boosters	01/10/2025	90.00
01 1100 610 001		JH Honor Band		90.00
Total	Stanton Music Boosters			90.00
	11232024	Tekamah-Herman Public School	01/10/2025	100.00
01 1100 610 001		One Act Festival		100.00
Total	Tekamah-Herman Public School			100.00
	323710-0002	Time Management Systems	01/06/2025	85.00
01 2510 735 001		Monthly Fee		45.05
01 2510 735 002		Monthly Fee		39.95
Total	Time Management Systems			85.00
	253346,250440	Unity Point Clinic	01/10/2025	14,985.60
01 2130 340 001		Nursing Nov and Dec		7,942.37
01 2130 340 002		Nursing Nov and Dec		7,043.23
Total	Unity Point Clinic			14,985.60
	123124	Wakefield Public School	01/10/2025	87.50
01 2510 351 001		PPACA Webinar Training		46.38
01 2510 351 002		PPACA Webinar Training		41.12
Total	Wakefield Public School			87.50
	1709776	Wilmes Hardware Hank	01/10/2025	15.71
01 2610 610 001		Supplies		8.33
01 2610 610 002		Supplies		7.38
Total	Wilmes Hardware Hank			15.71
Fund Number	01			84,227.98
Checking Account ID	1			84,227.98

Total Collections

	2021-2022	2022-2023	2023-2024	2024-2025
September	1,101,510	800,659	698,595	725,802
October	466,671	316,779	466,618	652,282
November	354,239	519,791	221,093	698,727
December	273,331	275,982	346,820	703,572
January	1,441,146	1,130,286	1,324,358	
February	666,287	588,149	524,431	
March	331,897	332,046	485,652	
April	381,882	574,028	513,032	
May	1,183,274	855,633	996,973	
June	409,099	429,134	489,487	
July	60,559	48,640	84,226	
August	43,664	417,695	93,457	
TOTALS	6,713,559	6,288,821	6,244,744	2,780,382

Tax Collections

	2021-2022	% of Total	2022-2023	% of Total	2023-2024	% of Total	2024-2025	% of Total
September	838,046	76.08%	600,231	74.97%	504,135	72.16%	505,420	69.64%
October	102,555	21.98%	116,402	36.75%	108,401	23.23%	143,002	21.92%
November	27,097	7.65%	35,932	6.91%	29,497	13.34%	29,152	4.17%
December	26,170	9.57%	25,912	9.39%	25,976	7.49%	39,247	5.58%
January	955,255	66.28%	889,616	78.71%	991,893	74.90%		#DIV/0!
February	322,780	48.44%	214,253	36.43%	228,350	43.54%		#DIV/0!
March	85,328	25.71%	59,157	17.82%	70,956	14.61%		#DIV/0!
April	338,837	88.73%	347,686	60.57%	232,260	45.27%		#DIV/0!
May	732,782	61.93%	591,358	69.11%	706,690	70.88%		#DIV/0!
June	144,668	35.36%	135,466	31.57%	173,628	35.47%		#DIV/0!
July	53,367	88.12%	40,059	82.36%	28,798	34.19%		#DIV/0!
August	36,306	83.15%	49,150	11.77%	33,418	35.76%		#DIV/0!
TOTALS	3,663,191	54.56%	3,105,221	49.38%	3,134,003	50.19%	716,821	25.78%

State Aid

	2021-2022	% of Total	2022-2023	% of Total	2023-2024	% of Total	2024-2025	% of Total
September	198,188	17.99%	199,203	24.88%	191,609	27.43%	201,069	27.70%
October	198,188	42.47%	195,724	61.79%	185,008	39.65%	200,874	30.80%
November	198,188	55.95%	195,724	37.65%	185,008	83.68%	0	0.00%
December	198,188	72.51%	195,724	70.92%	185,008	53.34%	401,748	57.10%
January	198,188	13.75%	195,724	17.32%	185,008	13.97%		#DIV/0!
February	198,188	29.75%	195,724	33.28%	185,008	35.28%		#DIV/0!
March	198,188	59.71%	195,724	58.94%	185,008	38.09%		#DIV/0!
April	0	0.00%	195,724	34.10%	185,008	36.06%		#DIV/0!
May	396,376	33.50%	195,724	22.87%	185,008	18.56%		#DIV/0!
June	198,188	48.44%	195,719	45.61%	185,004	37.80%		#DIV/0!
July								
August								
TOTALS	1,981,880	29.52%	1,960,714	31.18%	1,856,677	29.73%	803,691	28.91%

Building Fund: (Used for Improvements)		
Balance in Building Fund Passbook (12-1-24)		\$ 14,538.19
Interest		6.92
Dakota and Thurston County Treasurer		878.86
	December Ending Balance	\$ 15423.97

QCPUF Fund		
Balance in QCPUF (12-1-24)		\$ 143,037.57
Interest		163.80
Dakota County Treasurer		2,605.83
Less check to First Community Bank		104,759.68
	December Ending Balance	\$ 41,047.52

Depreciation Fund: (Used for Replacement)		
Balance in Depreciation Fund Balance (12-1-24)		\$ 292,577.79
Interest		742.72
Less check to Sports Facilities Group, Inc.		849.45
	December Ending Balance	\$ 292,471.06

Depreciation Fund Total Designation:

August 2017	\$100,000 for Textbooks(used2,482)(Used167) (25,254)(10,033)(11,836) (6961)(1,229)
August 2019	\$25,000 for Vehicle (23,678 for van) \$25,000 for Textbooks
August 2022	\$50,000 for Textbooks \$150,000.00 for Technology (109,532)(23,414)(2814) \$100,000.00 for Repairs(2988) (8,219) (3,800)(37,842)(34,908)(5,642)(849)
August 2023	\$50,000 for Technology \$25,000 for Textbooks \$25,000 for Vehicle

Depreciation Fund Total Available:

Total Repairs	\$ 5,752
Total Technology	\$ 64,240
Total Textbooks	\$142,038
Total Vehicle	\$ 26,322
Total Misc.	\$ 51,951

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General Fund Account Balances – January 2025

Receipts:

(Received since last board meeting)

First Community Bank – Interest	55.77
Dakota & Thurston County Treasurer – Taxes from last month	39,246.77
State of NE-SPED	132,364.00
State of NE – State Aid	401,748.00
State of NE – Title I	115,046.00
NECC	725.01
Mental Health Grant	11,386.06
Cultural Connections	3,000.00

Balance in General Fund Checking (1/1/2025)	584,936.38
Balance in CD (1/1/2025)	186,550.37
Balance in General Fund Petty Cash (1/1/2025)	942.15
General Fund Balance	772,428.90

General Fund Checking Balance as of January 1, 2025	584,936.38
January Account Payable Expenses	- 84,227.98
January Payroll Expense (Inc payroll deductions)	- 475,416.08
January To Be Deposited	+ 717,627.47
Estimated Balance End of January	742,919.79

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Hot Lunch Program Balance December 1, 2024

Hot Lunch Balance as of December 1, 2024	\$ 29,977.23
December Expenses to date	- 42,606.05
December Deposited to date	+ 41,337.93
Balance End of December	\$ 28,709.11

HCS Nutrition Fund Balance December 1, 2024

Nutrition Balance as of December 1, 2024	\$ 93,411.24
December expenses to date	- 20,000.00
December deposited to date	+ 149.98
Balance End of December	\$ 73,561.22

TOTAL LUNCH BALANCE \$102,270.33

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Activity Account Balance – December, 2024

Beginning bank balance as of December, 2024	\$ 58,166.13
December expenditures	- 11,700.91
December deposits	+ 50,995.61
Balance End of December	\$ 97,460.83

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

01/13/2025 08:58 AM

User ID: AMB

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01	GENERAL FUND								
1100	REGULAR INSTRUCTIONAL PROGRAMS	3,721,460.00	258,510.06	1,351,926.21	36.34	2,369,533.79	0.00	563.75	2,368,970.04
1125	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AG	39,900.00	7,728.53	29,033.66	72.77	10,866.34	0.00	0.00	10,866.34
1150	LIMITED ENGLISH PROF PROGRAMS	12,380.00	2,079.04	9,606.23	77.59	2,773.77	0.00	0.00	2,773.77
1160	PROVERTY PROGRAMS	523,200.00	50,170.56	252,225.91	48.21	270,974.09	0.00	0.00	270,974.09
1190	EARLY CHILDHOOD ED PROGRAMS	3,060.00	0.00	788.13	25.76	2,271.87	0.00	0.00	2,271.87
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	500,000.00	48,426.33	279,031.92	55.81	220,968.08	0.00	0.00	220,968.08
1291	SPED AGES 3-5	0.00	0.00	429.95	0.00	(429.95)	0.00	0.00	(429.95)
1300	SUMMER SCHOOL	25,000.00	0.00	1,146.69	4.59	23,853.31	0.00	0.00	23,853.31
2120	GUIDANCE SERVICES	178,000.00	10,720.40	55,683.95	31.28	122,316.05	0.00	0.00	122,316.05
2130	HEALTH SERVICES	76,000.00	14,985.60	36,116.06	47.52	39,883.94	0.00	0.00	39,883.94
2141	PSYCHOLOGICAL SERVICES SPED SCHOOL AGE	80,000.00	0.00	24,187.50	30.23	55,812.50	0.00	0.00	55,812.50
2151	SPEECH & AUDIOLOGY SERV SPED SCHOOL AGE	110,000.00	0.00	22,464.25	20.42	87,535.75	0.00	0.00	87,535.75
2161	OT SERVICES SPED SCHOOL AGE	6,000.00	0.00	978.75	16.31	5,021.25	0.00	0.00	5,021.25
2171	PT SERVICES SPED SCHOOL AGE	0.00	0.00	945.00	0.00	(945.00)	0.00	0.00	(945.00)
2220	LIBRARY/MEDIA SERVICES	175,000.00	8,876.52	46,070.72	26.33	128,929.28	0.00	0.00	128,929.28
2300	2300	0.00	0.00	850.00	0.00	(850.00)	0.00	0.00	(850.00)
2320	EXECUTIVE ADMINISTRATION	290,000.00	20,903.34	89,447.98	30.84	200,552.02	0.00	0.00	200,552.02
2410	OFFICE OF PRINCIPAL	410,000.00	31,232.35	159,694.65	38.95	250,305.35	0.00	0.00	250,305.35
2510	GENERAL ADMIN-BUSINESS SERVICE	200,000.00	10,696.45	71,061.37	35.53	128,938.63	0.00	0.00	128,938.63
2530	PRINT, PUB, DUP SERVICES	0.00	1,610.70	8,053.50	0.00	(8,053.50)	0.00	0.00	(8,053.50)
2610	SUPPORT SERVICES OPERATION OF BUILDING	513,000.00	18,640.07	120,962.19	23.59	392,037.81	0.00	32.92	392,004.89
2650	VEHICLE OPP, ACQUISITION AND MAINTENANCE	25,000.00	0.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00
2660	SECURITY	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
2710	VEHICLE OPP & PURCH REG ED	389,601.00	51,899.26	62,785.49	16.12	326,815.51	0.00	0.00	326,815.51
2712	VEHICLE OPP & PURCH SCHOOL AGE SPED	0.00	0.00	600.99	0.00	(600.99)	0.00	0.00	(600.99)
3535	HIGH ABILITY LEARNERS	14,000.00	390.22	3,085.51	22.04	10,914.49	0.00	0.00	10,914.49
3551	CAREER EDUCATION	0.00	0.00	1,084.00	0.00	(1,084.00)	0.00	0.00	(1,084.00)
6200	TITLE I, PART A ESSA IMP BASIC BY LOCAL	199,000.00	10,455.27	52,139.24	26.20	146,860.76	0.00	0.00	146,860.76
6210	TITLE I PART A ACCT ESSA IMPROV BASIC	6,000.00	0.00	0.00	0.00	6,000.00	0.00	0.00	6,000.00
6408	6408	103,000.00	0.00	16,060.50	15.59	86,939.50	0.00	0.00	86,939.50
6700	FED VOC & APP TECH ED (CARL PERKINS)	10,000.00	0.00	6,065.67	60.66	3,934.33	0.00	0.00	3,934.33
6910	NATIVE AMERICAN EDUCATION	142,000.00	12,319.36	61,272.58	43.15	80,727.42	0.00	0.00	80,727.42
6990	OTHER FED CATEGORICAL RECEIPTS	0.00	0.00	3,000.00	0.00	(3,000.00)	0.00	0.00	(3,000.00)
6992	REAP	45,000.00	0.00	5,606.00	12.46	39,394.00	0.00	0.00	39,394.00
6997	6997	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
6998	6998	0.00	0.00	13,432.29	0.00	(13,432.29)	0.00	0.00	(13,432.29)
8000	TRANSFERS (OUTGOING)	165,065.00	0.00	0.00	0.00	165,065.00	0.00	0.00	165,065.00
9003	9003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01	GENERAL FUND	7,968,666.00	559,644.06	2,785,836.89	34.97	5,182,829.11	0.00	596.67	5,182,232.44

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

01/13/2025 08:58 AM

User ID: AMB

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total:	7,968,666.00	559,644.06	2,785,836.89	34.97	5,182,829.11	0.00	596.67	5,182,232.44

Stacie Johnson
110 Wedgewood Drive
South Sioux City, NE
staciejohnson@homerknights.org
712-898-0721

Wednesday, January 8, 2025

Dear Homer Administration and School Board,

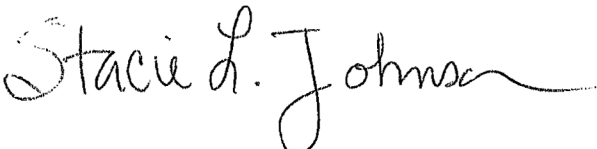
After 39 years of teaching, with 28 years at Homer Community School, I'm writing to formally announce my retirement after the final day of classes on May 23, 2025. From the day I was hired by then superintendent Mel Waldner, I have loved every minute working with wonderful colleagues, top-to-bottom great students, and constant, supportive administration and school board members.

I truly believe our school library is a magical place and I look forward to ensuring a smooth transition for my successor. Please let me know how I can best help during the process.

I want to thank you, Dr. Lefdal, Mr. Coviello, Mrs. Uhl, and members of the Homer School Board, for your support over the years at Homer. During my time here, I've been blessed to work with more than a thousand students, providing not just instruction on using commas correctly, writing research papers, instilling the love of reading, coaching volleyball, speech & drama, student council and more, but also offering grace and guidance, care and connection with my kids. I will always think back fondly on my time in the Knight family.

Please let me know what steps I need to take to formally begin the retirement process. I appreciate your guidance in handling the paperwork as soon as possible. As I turn the page to this new chapter in life, I'll carry with me the enduring connection to education and forever support its mission.

With profound gratitude,

A handwritten signature in cursive script that reads "Stacie L. Johnson". The signature is written in black ink and has a fluid, personal style.

Stacie Johnson

Principal Board Report – January 13, 2025

District

- NSCAS Winter Session
- EDUclimber training
- Spring Conferences - February 12 and 13
 - Elementary online sign up to open on Monday, January 27
- TeamMates Recognition Night
 - Thursday, Jan. 16
 - 6:00-8:00 PM
 - Dagas and sugar cookie decorating
 - Matches will be recognized at halftime of the Girls varsity game

Elementary

- Preschool 4 YO Sign Up
 - Advertising for 25-26
- Elementary Fun Night
 - January 31, 2025
- [January 2025 Newsletter](#)

JH/HS

- Fridays will be focused on vertical alignment
 - ELA and Math

Homer Community School 2024-25 Student Movement

	In	Out
August	6	3
September	2	9
October	1	0
November	3	3
December	2	3
January		
February		
March		
April		
May		
	Totals	
	14	18



Homer Community School 2024-25

Average Daily Attendance

Percentage of Students in Attendance Daily

	%
August	96
September	96
October	95
November	95
December	94
January	
February	
March	
April	
May	



HOMER SCHOOL ENROLLMENT 2024-25

December 31, 2024

Grade	Total	Boys	Girls	Teachers	Option Enrollment
Preschool 4 year	24	9	15	All	
PK-4	12			Heaton	-
PK-4	12			Murphy	-
Kindergarten	26	16	10	All	10
K – 1	14			Scott	
K – 2	12			Olson	
1 st Grade	36	15	21	All	17
1 st – 1	18			Boelter	
1 st - 2	18			Dorcey	
2 nd Grade	25	14	11	All	11
2 nd – 1	13			Ford	
2 nd – 2	12			Morgan	
3 rd Grade	27	11	16	All	6
3 rd – 1	13			Curry	
3 rd – 2	14			Hermelbracht	
4 th Grade	30	13	17	All	10
4 th – 1	14			Jump	
4 th – 2	16			Sanchez	
5 th Grade	40	20	20	All	14
5 th - 1	21			Olson	
5 th - 2	19			Bennier	
Total K – 5	184		Total PreK - 5	208	Total Elem. Option
					68
					Comparison to 2015/2016 (PK-6) - 219 Students (71 Opt.) Comparison to 2016/2017 (PK-6) - 215 Students (73 Opt.) Comparison to 2017/2018 (PK-6) - 206 Students (69 Opt.) Comparison to 2018/2019 (PK-6) - 225 Students (90 Opt.) Comparison to 2019/2020 (PK-6) - 217 Students (83 Opt.) Comparison to 2020/2021 (PK-6) - 243 Students (78 Opt.) Comparison to 2021/2022 (PK-6) - 245 Students (70 Opt.) Comparison to 2022/2023 (PK-6) - 238 Students (68 Opt.) Comparison to 2023/2024 (PK-5) – 212 Students (66 Opt.)
6 th Grade	33	11	22		15
7 th Grade	40	14	26		16
8 th Grade	29	12	17		14
9 th Grade	43	17	26		19
10 th Grade	29	13	16		14
11 th Grade	36	13	23		13
12 th Grade	27	17	10		14
13-16 Year	0	0	0		0
Total 6 – 12	237				Total JH/HS Option
Year 13	0				105
					Comparison to 2015/2016 (7-12) – 180 Students (61 Opt.) Comparison to 2016/2017 (7-12) – 175 Students (63 Opt.) Comparison to 2017/2018 (7-12) - 171 Students (56 Opt.) Comparison to 2018/2019 (7-12) - 163 Students (58 Opt.) Comparison to 2019/2020 (7-12) - 171 Students (65 Opt.) Comparison to 2020/2021 (7-12) - 190 Students (74 Opt.) Comparison to 2021/2022 (7-12) - 181 Students (75 Opt.) Comparison to 2022/2023 (7-12) - 192 Students (80 Opt.) Comparison to 2023/2024 (6-12)- 224 Students (97 Opt.)
Total K – 12	421		Total PreK - 12	445	Option Total
					173
					Comparison to 2015/2016 (PK-12) - 399 Students (132 Opt.) Comparison to 2016/2017 (PK-12) - 390 Students (136 Opt.) Comparison to 2017/2018 (PK-12) - 377 Students (125 Opt.) Comparison to 2018/2019 (PK-12) - 388 Students (148 Opt.) Comparison to 2019/2020 (PK-12) - 418 Students (148 Opt.) Comparison to 2020/2021 (PK-12) - 433 Students (152 Opt.) Comparison to 2021/2022 (PK-12) - 426 Students (145 Opt.) Comparison to 2022/2023 (PK-12) - 430 Students (148 Opt.) Comparison to 2023/2024 (PK-12) – 436 Students (168 Opt.)

December Printing Summary

Full Name	Department	Office	Primary Card Number	Color Pages	Grayscale Pages	Duplex Pages	Simplex Pages	Total Printed Pages	Jobs	Avg. Pages	Print Cost	Avg. Cost	Paper Cost	Paper and Print Cost	Monthly Rank
Kari Morgan	Elementary	Room 116	1672	372	9457	2318	7511	9829	476	20.6	\$64.07	\$0.13	\$69.27	\$133.35	1
Jill Huisenga	High School	Room 201	62490	886	4573	3418	2041	5459	309	17.7	\$57.46	\$0.19	\$29.96	\$87.42	2
Kaydee Heaton	Elementary	Room 122	25765	957	2827	728	3056	3784	150	25.2	\$50.87	\$0.34	\$27.33	\$78.20	3
Sara Leinart	Elementary		17661	94	6739	2136	4697	6833	382	17.9	\$39.24	\$0.10	\$46.06	\$85.30	4
Makayla Murphy	Elementary	Room 123	17675	692	1264	332	1624	1956	158	12.4	\$32.65	\$0.21	\$14.30	\$46.95	5
Katie Curry	Elementary	Room 110	39268	506	2115	1734	887	2621	164	16	\$30.30	\$0.18	\$14.01	\$44.31	6
Andrew Bundy	Elementary		17645	68	4728	2178	2618	4796	226	21.2	\$27.61	\$0.12	\$29.62	\$57.23	7
Spencer Koehn	High School		11055	4	4360	4190	174	4364	107	40.8	\$23.26	\$0.22	\$18.13	\$41.39	8
Nicholle Olson	Elementary	Room 108	25783	377	1633	1554	456	2010	78	25.8	\$22.79	\$0.29	\$9.85	\$32.64	13
Katie Scott	Elementary	Room 105	17644	274	2232	1506	1000	2506	210	11.9	\$22.10	\$0.11	\$14.01	\$36.11	10
Brenda Boelter	Elementary	Room 107	25793	277	2011	648	1640	2288	111	20.6	\$21.05	\$0.19	\$15.69	\$36.74	9
Joey Lefdal	Administration		25787	504	375	758	121	879	94	9.4	\$20.89	\$0.22	\$4.00	\$24.88	20
Alivia Hurni	Elementary		39275	51	3250	2788	513	3301	44	75	\$19.14	\$0.43	\$15.24	\$34.37	11
Alisha Rohde	Homer High School		62495	431	513	0	944	944	73	12.9	\$18.88	\$0.26	\$7.54	\$26.42	17
Hollie Waldee	Elementary		25780	289	967	0	1256	1256	217	5.8	\$18.25	\$0.08	\$10.04	\$28.29	14
Bridget Anderson	High School / Elementary	Room 229	62499	73	1828	1624	277	1901	54	35.2	\$17.34	\$0.32	\$8.70	\$26.04	18
Abbie Uhl	Elementary	Room 103.5	62501	435	181	144	472	616	71	8.7	\$17.27	\$0.24	\$4.35	\$21.62	24
Kayla Dorcay	Elementary	Room 109	25796	121	2207	264	2064	2328	123	18.9	\$16.23	\$0.13	\$17.55	\$33.78	12
Pat Wright	Elementary	Room 223	25766	192	1558	958	792	1750	94	18.6	\$15.46	\$0.16	\$10.16	\$25.61	19
Trey Hermelbracht	Elementary	Room 119	62493	311	527	208	630	838	62	13.5	\$14.46	\$0.23	\$5.86	\$20.32	28
Brittini Olson	Elementary		25781	110	1919	732	1297	2029	153	13.3	\$14.30	\$0.09	\$13.29	\$27.58	15
Jeff Horner	Administration	Room 100	62503	310	498	40	768	808	120	6.7	\$14.26	\$0.12	\$6.30	\$20.56	27
Angela Ford	Elementary	Room 106	60180	269	700	346	623	969	128	7.6	\$13.80	\$0.11	\$6.36	\$20.16	30
Carrie Vanschoiack	High School		17665	122	1028	0	1250	1250	108	11.6	\$13.77	\$0.13	\$9.99	\$23.76	23
Aspen Bennier	Elementary		25782	227	1646	958	815	1773	82	21.6	\$13.49	\$0.16	\$10.34	\$23.83	22
Alisha McPartland	High School	Room 210	17678	97	1812	442	1467	1909	83	23	\$13.25	\$0.16	\$13.49	\$26.73	16
Trevin Launsby	High School	Room 206	1671	5	2391	2008	388	2396	67	35.8	\$12.86	\$0.19	\$11.12	\$23.98	21
Treece Krause	Elementary	Room 113	62481	165	1242	682	725	1407	154	9.1	\$12.77	\$0.08	\$8.52	\$21.29	25
Kassara Jump	Elementary	Room 112	25757	127	1322	550	899	1449	154	9.4	\$11.77	\$0.08	\$9.38	\$21.15	26
Keely Sanchez	Elementary	Room 118	17659	103	1313	456	960	1416	72	19.7	\$10.82	\$0.15	\$9.49	\$20.31	29
Kristin Noreen			62477	157	772	62	867	929	62	15	\$9.98	\$0.16	\$7.18	\$17.15	32
Kealy Ensinger	High School		25774	189	467	470	186	656	90	7.3	\$9.56	\$0.11	\$3.36	\$12.93	35
Nicole Launsby	Homer High School		17667	42	1430	880	592	1472	40	36.8	\$9.15	\$0.23	\$8.25	\$17.40	31
Stacie Johnson	High School / Elementary	Room 200	62478	81	1074	362	793	1155	172	6.7	\$8.73	\$0.05	\$7.78	\$16.51	33
Stacy Delperdang	High School	Room 209	62491	0	1588	1206	382	1588	61	26	\$8.42	\$0.14	\$7.87	\$16.29	34
Michaela Carlin	Elementary		25790	120	362	480	2	482	11	43.8	\$6.42	\$0.58	\$1.93	\$8.35	42
Aaron Sasges	High School	Room 211	11058	154	81	26	209	235	69	3.4	\$6.20	\$0.09	\$1.77	\$7.98	43
Lynn Jansen	Administration	Room 101	62512	134	212	12	334	346	121	2.9	\$6.15	\$0.05	\$2.72	\$8.87	38
Peggy Terwee	High School	Room 208B	36616	131	228	60	299	359	50	7.2	\$6.12	\$0.12	\$2.63	\$8.75	39
Lacey Oldenburg	Elementary		62504	153	44	52	145	197	15	13.1	\$5.97	\$0.40	\$1.37	\$7.34	45
Brian Ferris	High School	Room 203	17641	0	1085	918	167	1085	55	19.7	\$5.75	\$0.10	\$5.00	\$10.75	36
Homer Nurse	Homer Nurse	Room 100.6	17640	96	347	156	287	443	127	3.5	\$5.44	\$0.04	\$2.92	\$8.36	41
Morgan Johnson	Elementary		25756	34	755	678	111	789	34	23.2	\$5.28	\$0.16	\$3.60	\$8.87	37
Veronica Schmidt	Elementary	Room 115	25776	48	378	88	338	426	61	7	\$3.80	\$0.06	\$3.05	\$6.86	46
Juli Tighe	Elementary		17635	0	705	204	501	705	78	9	\$3.78	\$0.05	\$4.82	\$8.60	40
Paige Moos	High School / Elementary		25777	0	581	0	581	581	63	9.2	\$3.08	\$0.05	\$4.64	\$7.72	44
Dan Schmitt	High School	Room 207A	60179	65	50	88	27	115	34	3.4	\$2.70	\$0.08	\$0.57	\$3.27	49
Lark Rich	Elementary	Room 114	62484	3	455	374	84	458	26	17.6	\$2.52	\$0.10	\$2.17	\$4.69	47
Casey Tremayne	High School	Room 241	25763	26	252	2	276	278	70	4	\$2.31	\$0.03	\$2.21	\$4.52	48
Tom Coviello	Secondary		17679	41	42	0	83	83	20	4.2	\$1.76	\$0.09	\$0.66	\$2.42	50
Kayla Eriksen	Elementary		25769	38	5	0	43	43	15	2.9	\$1.45	\$0.10	\$0.34	\$1.80	52
Bret Hightree	High School	Room 227	17653	0	224	140	84	224	17	13.2	\$1.19	\$0.07	\$1.23	\$2.42	51
Kelli Olson	Elementary		25791	16	35	18	33	51	13	3.9	\$0.79	\$0.06	\$0.34	\$1.12	55
David Dziurawiec	High School	Room 202	17676	2	127	96	33	129	13	9.9	\$0.75	\$0.06	\$0.65	\$1.40	54
Josh Watchorn	High School / Elementary	Room 224A	60175	0	120	44	76	120	48	2.5	\$0.64	\$0.01	\$0.78	\$1.42	53
Merlyn Tremayne	Athletics		25752	12	26	0	38	38	15	2.5	\$0.59	\$0.04	\$0.30	\$0.89	56
Ashley Ziska	Fine Arts		25786	9	31	0	40	40	6	6.7	\$0.50	\$0.08	\$0.32	\$0.82	58
Nikki Johnson	ESU	Room 200B	25771	0	88	78	10	88	9	9.8	\$0.47	\$0.05	\$0.39	\$0.86	57
Jeff Reed	IT		34796	2	40	26	16	42	11	3.8	\$0.29	\$0.03	\$0.23	\$0.52	59
Cheer Coach	Athletics		25784	4	12	0	16	16	2	8	\$0.21	\$0.11	\$0.13	\$0.34	63
Amy Brand	Administration	Room 101	62508	0	39	30	9	39	6	6.5	\$0.21	\$0.03	\$0.19	\$0.40	61
Mary Lynn Thacker	Elementary	Room 105	17664	0	38	0	38	38	3	12.7	\$0.20	\$0.07	\$0.30	\$0.51	60
Shawn Spurrell	High School / Elementary	Room 124	17683	1	25	0	26	26	10	2.6	\$0.17	\$0.02	\$0.21	\$0.38	62
Bill McPherran	C&M	Room 221	25795	0	21	0	21	21	7	3	\$0.11	\$0.02	\$0.17	\$0.28	64
Austin Lambert	High School	Room 243	44893	0	16	0	16	16	9	1.8	\$0.08	\$0.01	\$0.13	\$0.21	65
Lunchtime Solutions	Lunch	Room 310	62475	0	16	0	16	16	2	8	\$0.08	\$0.04	\$0.13	\$0.21	66
Billie Hightree-Sitzmann	ESU	Room 111	39279	0	10	0	10	10	1	10	\$0.05	\$0.05	\$0.08	\$0.13	67
													\$0.00	\$0.00	68
													\$0.00	\$0.00	69
													\$0.00	\$0.00	70
													\$0.00	\$0.00	71
													\$0.00	\$0.00	72
													\$0.00	\$0.00	73
													\$0.00	\$0.00	74
													\$0.00	\$0.00	75
													\$0.00	\$0.00	76
Totals				10007	78997	40250	48754	89004	5770	14.28	\$801.31	\$0.13	\$550.34	\$1,351.65	

Homer

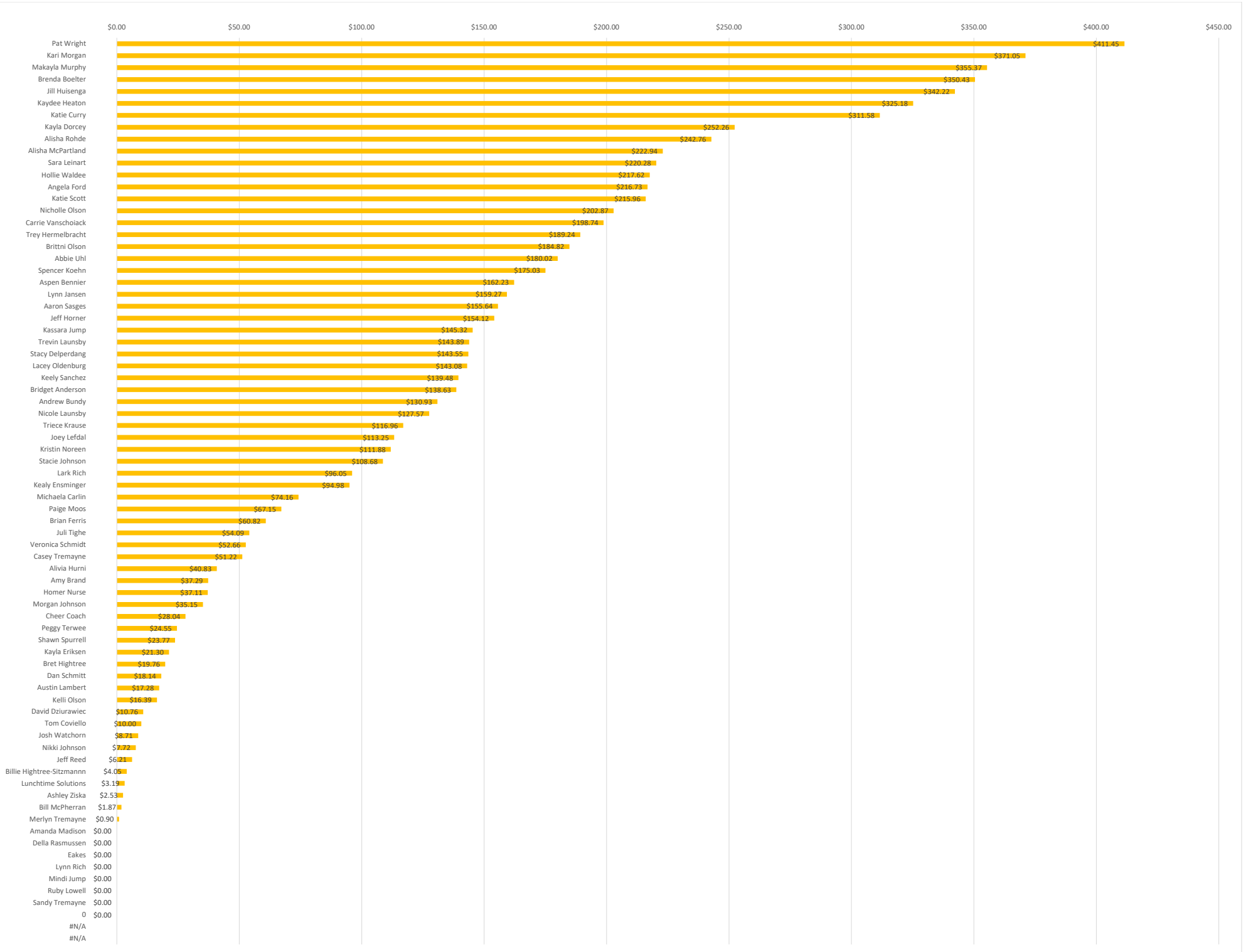
Total Paper Cost	\$550.34	\$1.23		
Total Print Cost Color	\$375.26	\$0.84	Sheets	68879
Total Print Cost BW	\$418.68	\$0.94	Color Pages	10007
Overall Total	\$1,344.29		BW Pages	78997
Overall Cost/Student	\$3.01		Students	447

SSC

Total Paper Cost	\$2,893.12	\$0.76		
Total Print Cost Color	\$1,859.51	\$0.49	Sheets	362092
Total Print Cost BW	\$2,449.96	\$0.64	Color Pages	49587
Overall Total	\$7,202.59		BW Pages	462257
Overall Cost/Student	\$1.89		Students	3805

Ponca

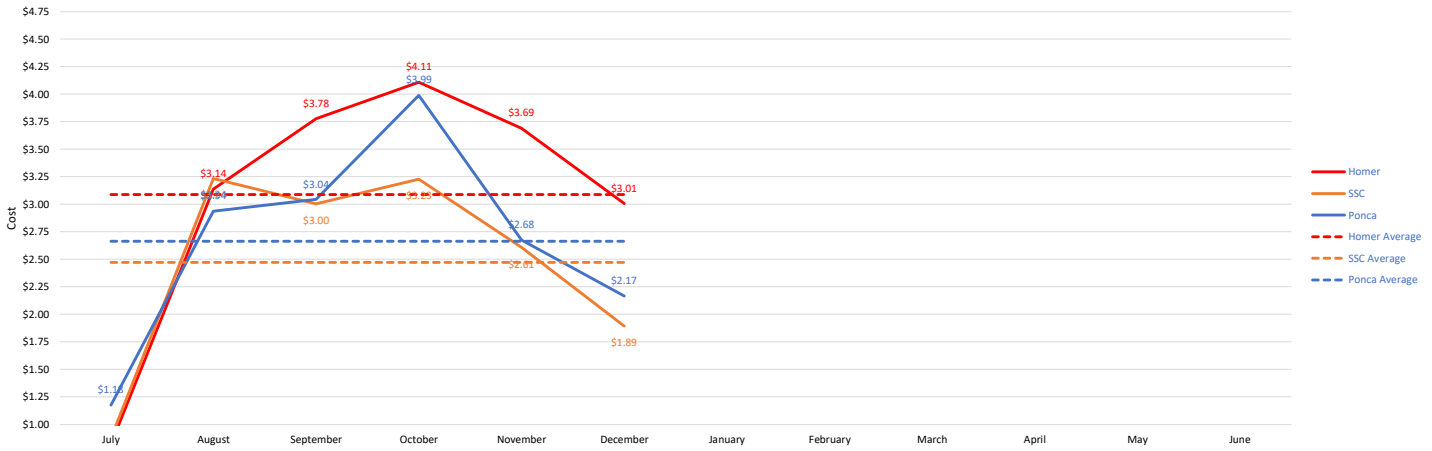
Total Paper Cost	\$390.51	\$0.88		
Total Print Cost Color	\$235.80	\$0.53	Sheets	48875
Total Print Cost BW	\$333.01	\$0.75	Color Pages	6288
Overall Total	\$959.32		BW Pages	62832
Overall Cost/Student	\$2.17		Students	443



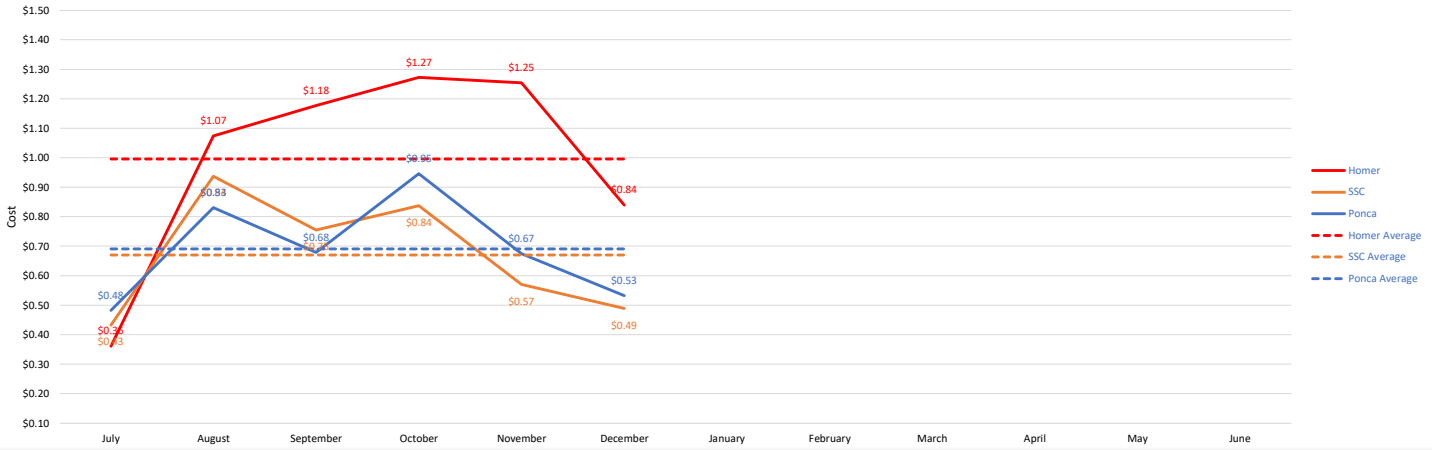
Total Monthly Cost



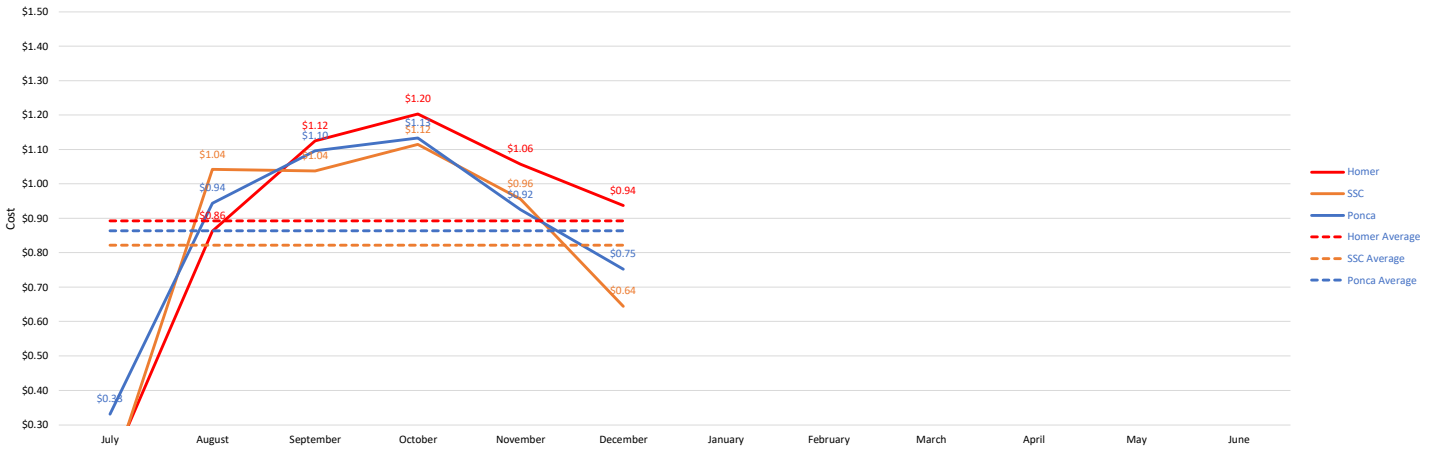
Cost Per Student - Total



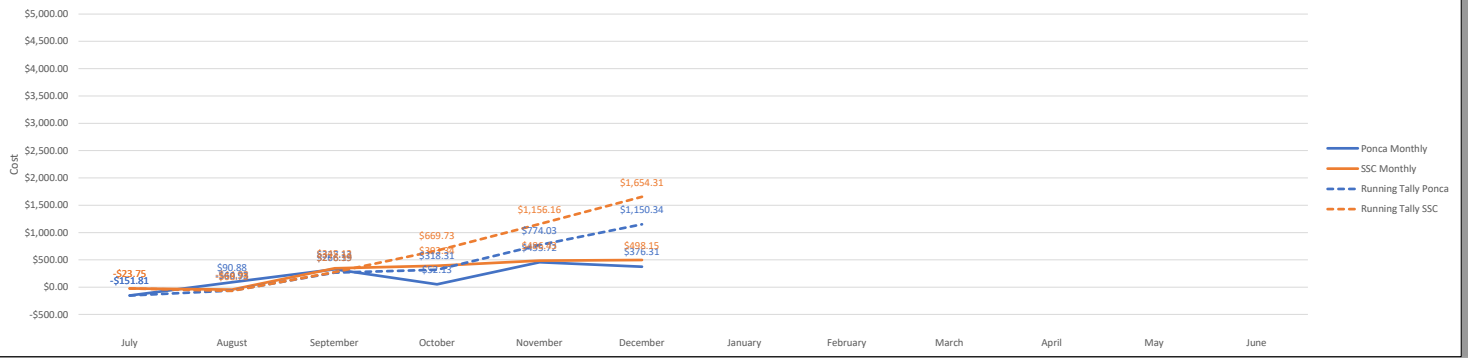
Cost Per Student - Color



Cost Per Student - B&W



(Monthly Total Cost Per Student Difference)*(Number of Homer Students That Month)



James B. Gessford
Daniel F. Kaplan
Gregory H. Perry
Joseph F. Bachmann
R. J. Shortridge*
Joshua J. Schauer*
Derek A. Aldridge**
Justin J. Knight***
Charles Kaplan
Haleigh B. Carlson
Sara J. Tonjes
Kendall G. Oberheide



PERRY, GUTHERY, HAASE & GESSFORD, P.C., L.L.O.

Of Counsel
Thomas M. Haase

*Also admitted in Iowa
** Also admitted in Kansas
***Also admitted in Colorado

Ernest B. Perry (1876-1962)
Arthur E. Perry (1910-1982)
R.R. Perry (1917-1999)
Edwin C. Perry (1931-2012)

MID-YEAR 2024 POLICY UPDATE

Recently, the Nebraska Department of Education notified schools about updates to federal guidance and regulations. These changes require updates to Policy 3132 (“Internal Controls”). As a reminder, Policy 3132 is one of the key policies required and reviewed during federal audits. Although most of the updates are technical, these updates include:

1. Add a reference to “cybersecurity” to the District’s obligation to protect sensitive information;
2. Clarify the monetary threshold (now \$10,000) for the disposition of property acquired with federal funds;
3. Include the required contract terms for contracts with federal awards;
4. Add a requirement for federal interest reporting and recording;
5. Update the suspension and debarment language to now provide three options to confirm a contractor has not been suspended or debarred from performing federal work;
6. Increase the capital expenditure threshold from \$5,000 to \$10,000; and
7. Update the conflict-of-interest language.

The new regulations also increase the single audit threshold from \$750,000 to \$1,000,000.

Please let us know if you have any questions.

Business OperationsInternal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- 1) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and maintain these internal controls consistent with the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- 2) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- 3) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- 4) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- 5) Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as “sensitive” or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

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 such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two (2) years;
- 3) ~~Implement a~~Implement a control system to ensure safeguards for preventing property loss, damage, or theft-Control System procedure;
- 4) Implement adequate maintenance procedures for the equipment; and
- 5) Implement sales and disposition procedures for the equipment to ensure the highest possible return; and.
- 6) ~~Continue to develop and implement disposition procedure for the equipment.~~

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

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 requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under \$10,000);
- 2) A procedure for small purchases (between \$10,000 to \$250,000);
- 3) A procedure for sealed bids; (over \$250,000);
- 4) A procedure for competitive proposals; (with an explanation for why sealed bids were not accepted if over \$250,000); and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Policies 3130 & 3131.

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

- 1) An assurance that minority business enterprises and labor surplus area firms are used, when possible;
- 2) An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
- 3) A Suspension and Debarment clause;
- 4) A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;
- 5) A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
- 8) A provision addressing the District's conflict of interest policies; and
- 9) A requirement that the contractor maintains records related to the contracted work.

Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

Federal Interest Reporting: The District will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Legal Reference: 2 CFR §§ 200.310-200.313.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three (3) 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-, or as otherwise specified by the federal award or federal law.

For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.34 & 34 C.F.R. § 81.31.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the , and the vendor. The District will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare 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. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) ~~Identifying adequately~~ Maintaining records and documentation that sufficiently identify the amount, source, and application expenditure of funds for federally-funded activities;
- 4) Ensuring effective controls over ~~and~~ accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

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:

- 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 the applicable Cost Principles requirements;
- 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 or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both federal and non-federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) 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 procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of “prevailing wages” to those who work on the job site, as well as the contractor bonding requirements.

~~Legal Reference: 40 U.S. Code § 3141, et seq; 2 C.F.R. § 200.326. For all federal awards, the District will comply with all applicable legal requirements, including the Davis-Bacon Act.~~

~~Legal Reference: 34 C.F.R. § 75.600, et seq.~~

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- 1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- 2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$510,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- 3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- 4) Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- 5) When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency.

- 6) If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.
- 7) Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

~~Conflict of Interest: Notwithstanding any other Board Policies or Procedures, the District shall ensure that it avoids any conflicts of interest regarding any federal awards. The District will disclose in writing any potential conflict of interest to the federal awarding agency or pass-through entity in accordance with applicable federal awarding agency policy.~~

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A “conflict of interest” includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with the District’s Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then 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 will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. § 200, et seq.

Date of Adoption: [Insert Date]

Business OperationsInternal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- 1) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and align these internal controls consistent with the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- 2) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- 3) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- 4) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- 5) Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as “sensitive” or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

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 such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two (2) years;
- 3) Implement a control system to ensure safeguards for preventing property loss, damage, or theft;
- 4) Implement adequate maintenance procedures for the equipment; and
- 5) Implement sales and disposition procedures for the equipment to ensure the highest possible return.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

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 requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under \$10,000);
- 2) A procedure for small purchases (between \$10,000 to \$250,000);
- 3) A procedure for sealed bids (over \$250,000);
- 4) A procedure for competitive proposals (with an explanation for why sealed bids were not accepted if over \$250,000); and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Policies 3130 & 3131.

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

- 1) An assurance that minority business enterprises and labor surplus area firms are used, when possible;
- 2) An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
- 3) A Suspension and Debarment clause;
- 4) A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;
- 5) A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
- 8) A provision addressing the District's conflict of interest policies; and
- 9) A requirement that the contractor maintains records related to the contracted work.

Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

Federal Interest Reporting: The District will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Legal Reference: 2 CFR §§ 200.310-200.313.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three (3) 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, or as otherwise specified by the federal award or federal law.

For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.34 & 34 C.F.R. § 81.31.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the vendor. The District will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare 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. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) Maintaining records and documentation that sufficiently identify the amount, source, and expenditure of funds for federally funded activities;
- 4) Ensuring effective controls over accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

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:

- 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 the applicable Cost Principles requirements;
- 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 or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both federal and non-federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) 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 procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of “prevailing wages” to those who work on the job site, as well as the contractor bonding requirements.

Legal Reference: 40 U.S.C. § 3141, et seq; 2 C.F.R. § 200.326.

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- 1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- 2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- 3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- 4) Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- 5) When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency.
- 6) If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.

- 7) Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A “conflict of interest” includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with the District’s Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then 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 will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. § 200, et seq.

Date of Adoption: [Insert Date]

HOMER COMMUNITY SCHOOL TEMPORARY EARLY RETIREMENT INCENTIVE PROGRAM

A. PURPOSE:

The purpose of this program is to encourage Eligible Employees who are considering an early-leaving decision to accelerate their retirement plans. Objectives include, but are not limited to, the following:

1. To offer financial incentives which will assist long-term employees considering early retirement or early-leaving decisions at the end of any school year during which this Early Retirement Incentive Program (TERIP) is in effect.
2. To reduce costs to the School District by replacing maximum salaried employees with lesser salaried employees.

B. QUALIFICATIONS:

1. Eligible Employee: To be a participant, a person must be employed by the Homer Community School District, as of the date of acceptance of the Person's application, in a position that requires the employee to be certified by the State of Nebraska Department of Education as a certified teacher. This agreement applies to employees covered by the negotiated agreement.
2. Full-Time Equivalency: Eligible Employees, both full-time and part-time, may participate in the plan provided that the part-time employees' benefits under such plan shall be prorated based on their FTE (full-time equivalency), said FTE to be determined based on the employee's actual scheduled salary as of November 1 of the employee's last school year of employment. Part-time employees who are on a leave of absence in part and work part-time as of November 1 of the employee's last school year of employment shall be eligible to participate in this plan to the extent of their on-duty FTE. Employees who are on a leave of absence in total as of November 1 of any school year shall not be eligible to participate in this TERIP.
3. Criteria for Eligibility: To be eligible to participate in the TERIP, an employee must meet the following criteria to wit:
 - a. Years of Service: The employee must have at least ten (10) consecutive years of creditable service to the Homer Community School District.
 - b. Minimum Age: The employee must have reached his/her 55th birthday no later than June 30th to be eligible for participation in this TERIP.
 - c. Salary Schedule Placement: To be eligible for participation in this TERIP the employee shall have a salary equal to or greater than the BA+24 step 11 of the most current teacher's salary schedule. The salary calculation will not include any pay for extra duty assignments, tutoring, summer school teaching, or additional insurance allowances.
 - d. Period of Eligibility: The employee will be eligible to participate in the TERIP for a period of five years. The first year of the five-year window of eligibility will be the year the employee meets both of the eligibility requirements: (1) a minimum age of 55 and ten (10) consecutive years of credible service in the school district. if the employee does not elect to participate in the TERIP during year one of eligibility, or during either of the next two years, the employee is no longer eligible to participate in the TERIP. Under this plan, the earliest year one of eligibility for any employee will be 2006/2007.

4. Notice of Salary Schedule Placement: On or before October 1 of each school year, the School District shall provide all Teachers of the School District verification of their salary and of the BA+24 step 11 salary currently in place in the Homer Community School. A copy of the employee's current contract and a copy of the salary schedule will serve as this verification.
5. Acceptance or Rejection of Applications: The Board of Education of the School District, in its sole and absolute discretion, reserves the right to accept or reject any or all applications based on financial status, availability of funds, budget, expenses, revenue, and other school finance issues.
6. Criteria for Selection: The total number of Eligible Employees who may participate in this plan in any one fiscal year shall not exceed three (3) Eligible Employees. If there are more than three (3) applicants for participation in the TERIP shall be based upon the following criteria:
 - a. The Eligible Employees with the most experience shall be given preference for participation in the Plan.
 - b. If two or more applicants have identical experience, the applicant(s) with the highest salary in his/her last of employment shall be given preference for participation.

C. **ENROLLMENT REQUIREMENTS:**

1. Resignation: Eligible Employee participants in the program shall resign their positions with the School District effective at the close of the Employee's last school year of employment.
2. Notice of Plan and Future Employment: The Superintendent or Superintendent's designee shall notify all Eligible Employees of the School District of the adoption of this TERIP and the attendant TERIP Application and Agreement on or before December 1 of each school year. A copy of said TERIP Application and Agreement as it now exists or as it may be amended may be obtained from the Office of the Superintendent of the school district.
3. Application and Agreement: Any Eligible Employee who attains the minimum eligibility requirements shall be eligible to participate in the TERIP. Each qualified Eligible Employee who wishes to participate must submit an Application and Agreement form properly executed on or before February 1st of the last school year of employment. An Application and Agreement may be withdrawn by the employee at any time within seven (7) school days following the date when it was received by the Superintendent's office. The Superintendent or his designee shall review the employee's record to determine eligibility. **FAILURE TO SUBMIT THE APPLICATION OR AGREEMENT WITHIN THE TIME FRAME SPECIFIED THEREIN SHALL RESULT IN THE REJECTION OF SUCH APPLICATION OR AGREEMENT.**
4. Terminated Employee's Ineligibility: An employee who has received written notice of possible termination for reasons other than reduction in force, or who has received written notice of possible cancellation, shall NOT be eligible, and may NOT participate in this program, UNLESS after a hearing before the Board of Education it is determined that said employee's contract shall not be cancelled or terminated, or the decision of the Board of Education to terminate or cancel is subsequently set aside.

An employee who has received written notice of possible termination for reason of a reduction in force shall be eligible and may participate in this program if, but only if, said employee expressly waives all rights to which he or she may be entitled under the reduction in force law.

D. BENEFITS:

1. Early Retirement Benefit:

- a. Calculation of Benefits: An Eligible Employee requesting to receive the Temporary Early Retirement Benefits shall receive a benefit in an amount equal to the total years of service of the Eligible Employee to the Homer Community School times the BA+24 step11 salary times 1.5%. In addition said employee shall receive \$20 per day of unused sick leave.
 - b. Payment: The sums to be paid pursuant to paragraph D.1.a. above shall be payable in two (2) equal installments, the first to paid on or before the first September 20 immediately following the Eligible Employee's last day of employment, the second payment to be made on or before the second September 20 immediately following the Eligible Employee's last day of employment. The school district may elect to make the "second payment" as early as the first September 20 immediately following the last day of employment.
2. Source of Funds: The School District shall pay the entire cost of the Plan.
 3. Administration: This Plan shall be administered by the Board of Education by and through the administration of the School District.
 4. Beneficiary Designation: In order for the application to be considered complete, a beneficiary must be designated. Upon the death of the participant employee before all benefits are paid, the beneficiary shall receive benefits pursuant to the terms of the TERIP.
 5. Insurance Rights: Pursuant to COBRA, a retired employee will have the opportunity to continue participation in the School District's group health insurance plan for at least (18) months following retirement upon payment by the employee of the monthly insurance premiums or they may participate in the Direct Bill Plan for early retirees.

E. TIME FOR CONSIDERATION OF APPLICATION AND AGREEMENT, AND WAIVER AND RELEASE OF CLAIMS:

An employee who elects to participate in the Homer Community School's Temporary Early Retirement Incentive Program shall be given at least Forty-five (45) days within which to consider the Plan Application and Agreement. That Plan Application and Agreement shall alert the employee that the Homer Community School's Temporary Early Retirement Incentive Program is totally voluntary in nature.

F. TERM OF PROGRAM

The Homer Community School's Temporary Early Retirement Incentive Plan Shall be offered only to Eligible Employees as defined herein, and those who timely submit a Plan Application and Agreement. This plan program and policy, and all benefits provided herein, may be repealed at any time by the Board of Education in its sole and absolute discretion.

Revised 3-11-19

Homer Community Schools Negotiated Agreement

1/14/2025

PREAMBLE

THIS ONE YEAR AGREEMENT IS MADE AND ENTERED this 14th day of January, 2025 by and between the Board of Education of the School District of Homer Community Schools in the county of Dakota in the State of Nebraska (hereinafter referred to as the "Board" or "District" as the context may require) and the Homer Education association (hereinafter referred to as the "Association"). Adopted 2024-2025.

GENERAL PURPOSE

The Board and the Association recognize that the development of a quality educational program for the children attending the public schools of Homer Community Schools is a joint responsibility that can best be achieved by agreement that all parties work toward common goals. The Board and the Association enter into this Agreement with mutual dedication, recognizing that the experience, creativity and judgment of all parties are necessary to reach the educational needs of the community.

Ground Rules for the Administration of Negotiations

These rules for conducting negotiations by and between the Board of Education of the Homer Community School District (hereinafter referred to as the "BOE") and the Homer Community School Teacher's Association (hereinafter referred to as "HEA") have been viewed and, upon acceptance of both parties, will continue in full force for the term of one negotiating year.

The two parties to this Agreement believe the following basic procedures are necessary for good faith bargaining to occur.

Each party will name a negotiations team and indicate a spokesperson, such information to be given to the other party prior to the first session.

Either party may request bargaining be opened by contacting the President or spokesperson of the other party.

Facts, opinions, proposals and counterproposals will be freely discussed in good faith during the meetings.

All participants shall treat each other professionally and respectfully during discussions and shall give due consideration to all proposals.

Final agreements shall be reduced to writing and signed by both parties.

A. Negotiations Team

Each negotiations team shall consist of no more than three (3) persons. Individuals appointed to the negotiations team are expected to serve the duration of negotiations for the appointed negotiation school year.

Each negotiations team may also elect to allow one (1) additional observer and/or consultant at any negotiation's session.

B. Minutes

The HEA and Board of Education shall designate one person as a recorder whose responsibility shall be to record the minutes of each meeting. The Board of Education and HEA are to review the minutes for accuracy.

The recorder shall submit a written copy to both the BOE and HEA negotiation teams within seven (7) days after each meeting or before the next scheduled negotiations session, whichever comes first.

Copies of each meeting's will be available to the Superintendent of Homer Community School

and the Homer Community School's Business Manager per their request.
The first order of business at any subsequent meeting shall be the approval of the minutes of the previous negotiation's session. Such approval must occur prior to the continuation of the negotiation process.
Minutes of the final meeting shall be similarly distributed within ten (10) days after it has been held.
Changes to the minutes must be discussed and agreed to by both the BOE and HEA.

C. Press Releases

Press releases during negotiations shall be issued only after being approved by both the BOE and HEA.

When and if impasse occurs, press releases shall be permitted without the approval of either the BOE or the HEA.

D. Attendance at Sessions

All negotiation sessions shall be considered to be executive session and shall be closed to the press and to the public.

C. Negotiating

Dates, times, and location must be agreeable to the BOE and HEA negotiations team members. All information related to the Homer Community School District financial information, salary schedule placement, teacher benefits and insurance, will be shared between both the BOE and HEA to ensure accuracy of information.

Neither the BOE nor the HEA shall be required to take a proposal to their full membership unless they can recommend it.

Both BOE and the HEA will have access to computers, printers, and negotiation software programs.

The BOE or the HEA may call for a recess during a negotiations session. The amount of recess time must be agreed upon by both the BOE and HEA.

All Proposals must be in writing, numbered and dated.

Primary communication of the BOE shall be through the lead negotiator of the HEA.

D. Reaching Agreement

Tentative agreements reached through the negotiations process shall be placed in written form and submitted to the Homer Education Association members for their approval.

Following approval by a majority of the HEA membership, the agreement shall then be submitted to the full Homer Community School Board of Education for their consideration.

Approval from the Homer Community School Board of Education shall be binding only if negotiations and any litigation have been completed.

Following the Homer Community School Board of Education's approval, such action as is necessary will be taken to effectuate the agreement.

ARTICLE I

Recognition

The Board recognizes the Association as the exclusive and sole collective bargaining representative for all certified teachers employed by the District.

ARTICLE II

Teacher Rights

A. Nothing contained in this Agreement shall be construed to deny any teacher those rights provided under Nebraska law or other applicable laws and regulations. Rights granted to teachers herein shall be deemed to be in addition to those provided elsewhere.

B. The Board will not discriminate against any teacher with respect to terms and conditions of employment by reason of membership in the Association and its affiliates, participation in collective negotiations with the Board, or institution of a grievance under the terms of this Agreement.

ARTICLE III

Association Rights

A. Association Use of District Property

Representatives of the Association and its affiliates shall be allowed to conduct Association business on school property, providing such business does not cause undue interruption of the school program.

The Association shall be allowed the use of the school buildings for meetings, providing that such use does not result in unscheduled maintenance costs.

The Association shall be allowed the use of the school equipment including typewriters, computers, copiers, duplicating machines, audio-visual equipment, and standard office equipment.

The Association shall be allowed to make reasonable use of the school's communication system, including teachers' mailboxes, intercom, teacher bulletins, etc. Such use shall not cause unnecessary interruption of the education program of the school.

ARTICLE IV

Grievance Procedure

A. The Grievance procedure will be utilized as stated in teacher/employee handbook.

Grievance Procedure for Certificated Staff

GRIEVANCE PROCEDURE FOR CERTIFICATED STAFF

A grievance is defined as an alleged violation or misapplication of any specific provision of the applicable negotiated agreement. All such allegations shall be grievable through all steps of the grievance process as set out forth herein.

Claims of a violation of Board policy, State Statute, administrative directives or regulations which affect employees' work, shall be grievable through Step 2 of the process described herein. Any such grievances which remain unresolved after Step 2 may be appealed to the Board of Education, which shall act in a timely fashion to arrange a non-evidentiary and informal hearing before the Board. The hearing will not be a due process hearing unless otherwise required by law. The Board will decide the grievance on the written materials submitted in Step 2, but may elect to allow a brief oral presentation by the parties in interest or their designated or selected association representatives. The parties will not be represented by attorneys in the proceedings.

Employee shall mean a member of the bargaining unit.

Days shall mean working days exclusive of Saturday, Sunday, or official holidays during the contract year for certificated employees.

General Conditions

- a. Compliance - Employees of the school district will follow all verbal and written directives from supervisors. Compliance with such directives will not in any way prejudice their right to file a grievance within the time limits contained herein, nor shall it affect the ultimate resolution of the grievance.
- b. No Reprisals - The Board shall use every means at its disposal to assure every employee the unobstructed use of this grievance procedure without fear of reprisal or prejudice to his/her employment status.
- c. Time Limits - Because it is important that a grievance be processed as rapidly as possible, the number of days indicated at each level shall be considered as a maximum, and every effort should be made to expedite the process. The time limit specified may, however, be extended by mutual written agreement of the grievant and the employer. If a grievance is filed which might not be finally resolved under the time limits set forth herein prior to the end of the school year, and which, if left unresolved until the beginning of the following school year could result in irreparable harm to a grievant, the time limit set forth herein will be reduced to the extent possible so that the grievance procedure may be concluded prior to the end of the school year, or as soon thereafter as is practical.
- d. Failure to Meet Time Limits - The failure of the aggrieved party to proceed to the first or any subsequent step of this grievance procedure within the time limits set forth shall be deemed to mean the party elected not to file a grievance or has accepted the response previously rendered, and shall constitute a waiver on any future appeal concerning the particular grievance. The failure of any administrator at any step to communicate his/her decision to the aggrieved party within the specified time limit shall permit the aggrieved party to proceed to the next step.
- e. Communication - All communications concerning the grievance, after the grievance is formally submitted, shall be in writing.
- f. Adjustments - No adjustment shall be made in any grievance which is in conflict with, or contrary to, the provisions on any policies, applicable laws, or administrative regulations.
- g. Forms - Forms for filing grievances shall be available upon request or on the district website.
- h. Meetings - All meetings and hearings under this procedure shall be conducted in private and shall include only such parties in interest and their designated or selected representatives heretofore referred to in this article.
- i. No Interference - Grievances should be processed in a manner which does not interfere with the employee's work and the normal operation of the schools.
- j. Representation Assistance - The employee may have a representative of the Association present at all levels of the grievance procedure.
- k. Withdrawal of a Grievance - The grievant may withdraw the grievance at any step of the procedure.

Procedure

Step 1

If unsuccessful in an informal attempt with the immediate supervisor to resolve the dispute, the aggrieved party shall present the grievance in writing to the immediate supervisor within twenty (20) days of the occurrence. The grievance shall be written on the standard grievance form. The immediate supervisor, the aggrieved party, and the Association Representative shall meet in an attempt to settle the dispute within five (5) days. The immediate supervisor shall provide the aggrieved party with a written answer to the grievance within five (5) days after such meeting.

Step 2

If a satisfactory settlement is not reached in Step 1, the aggrieved party must appeal the grievance to the Superintendent of Schools within five (5) days of receipt of the Step 1 response. The Superintendent shall conduct a meeting with the aggrieved party and the Association Representative within five (5) days of the receipt of the grievance. A written response will be given by the Superintendent within five (5) days following the meeting.

Group Grievance Procedures

If, in the judgment of the Association, a grievance affects a group, or class of employees, or rights of the Association as set forth in this Agreement, the Association may submit such grievance initially at Step 2.

Bypassing Step 1

If in the judgment of the employee, or the Association in the case of an Association or group grievance, the alleged grievance cannot be resolved at the building level due to the administrator not having the authority to resolve the grievance, the certificated employee may submit such grievance to the Superintendent with a copy to the building principal. Within two (2) days of receipt of the grievance, the Superintendent shall review whether the building administrator has the authority to resolve the alleged grievance and, will either remand the grievance to the building for a Step 1 hearing or shall begin processing the grievance at Step 2.

ARTICLE V

Salaries

A. Salary Schedule

The salary of each teacher covered by this Agreement shall be determined by the salary schedule attached as Appendix A to this Agreement. The Board of Education and the Association have agreed to negotiate necessary deviation when it is in the best interest of the school.

B. Initial Placement

When hired, teachers shall be credited all years of teaching and extra duty experience and placed on the schedule per their degree level.

C. Base Salary

The base salary would change to the agreed upon amount. \$47,500 for 2025-2026

D. Horizontal movement

Credit for additional hours shall be credited on September 1. All post BA and post MA hours shall earn credit for horizontal advancement on the salary schedule. Prior to taking and receiving credit for additional hours, approval is needed by the superintendent or during his/her extended absence, the principal, teachers must report additional college credit and provide transcripts or copy of reported grade supporting horizontal movement on or before September 1. To advance to the MA column and beyond the teacher must have attained an MA degree.

E. Vertical Movement

Teachers shall be placed on the proper vertical step in accordance with their teaching and extra duty experience in the district plus credited prior teaching and extra duty experience not to exceed all years.

F. Advancement in the Absence of a Successor Agreement

Each teacher employed by the District will receive vertical and horizontal advancement if applicable in the event this agreement continues for the following school year. This Agreement will continue until replaced by a successor Agreement by the BOE and HEA, or as amended by a final order of the Commission of Industrial Relations. Each teacher employed by the District will receive vertical and horizontal advancement if applicable.

G. Extra Duty

Where a contractual agreement has been reached between an individual teacher and the district

relating to the performance of extra-curricular duties, the salary shall be in accordance with the provisions of the extra duty/extra-curricular salary schedule attached as Appendix B.

Ticket taking will be provided by each certified teacher three (3) to four (4) times a year at no cost to the district.

Where a contractual agreement has been reached between an individual teacher and the district relating to the performance of extra-curricular duties, the salary shall be in accordance with the provisions of the extra duty/extra-curricular salary schedule attached as Appendix B. Ticket taking will be provided by each certified teacher three (3) times a year at no cost to the district. Any ticket taking four (4) or more times will be paid at \$15 per event.

H. Extended Contracts

Where a contractual agreement has been reached between an individual teacher and the district relating to employment beyond the annual employment period defined in Article VII section E, the salary for that extended contract shall be a prorated extension of that teacher's daily rate of pay for the annual employment period.

Staff will be reimbursed a per diem at BA, Step 1 on the salary schedule for required service beyond the 185-day contract.

Where a contractual agreement has been reached between an individual teacher and the district relating to employment beyond the annual 183-day employment period defined in Article VII section E, the salary for that extended contract shall be a prorated extension of that teacher's daily rate of pay.

I. Electronic Payroll Deposit

It is agreed that the school district will provide electronic deposit of payroll for all employees.

ARTICLE VI

Insurance and Annuities

A. Health Insurance

The Board shall pay 100% of the premium for employee only health and dental insurance for employees covered by this agreement. The employees are covered by the Educators Health Alliance (EHA) Blue Cross/Blue Shield \$1,050 or \$3,500 Dual Choice Deductible Plan health insurance with Dental PPO – 80% A & B with 50% C Coverage effective September 1, 2019. If the higher deductible option is chosen, the difference in premium cost to the district will be deposited into the employee's Health Savings Account (HSA) monthly.

B. Complete Annual Coverage

For each teacher who remains in the employment of the Board for the full school year, the Board shall make payment for insurance premiums to provide insurance coverage for the full twelve (12) month period.

C. In Lieu of Insurance

Teachers may opt to accept \$1250 in lieu of family or single coverage. Faculty optioning for the cash in lieu of offers must have proof of insurance coverage from an alternative source. BC/BS requires 80% insurance participation. Cash in lieu offers may be limited to 20% of the eligible employees.

Teachers may opt to accept \$1250 in lieu of family or single coverage. Faculty optioning for the cash in

lieu of offers must have proof of insurance coverage from an alternative source. BC/BS requires 80% insurance participation. Cash in lieu offers may be limited to 20% of the eligible employees. If the cash-in-lieu option exceeds 20%, it will be awarded based on tenure in the district. This ensures a fair approach while recognizing long-term commitment.

D. Section 125

The Board shall maintain an approved Internal Revenue Code Section 125 for the duration of this Agreement. All administration and participation costs associated with Section 125 Plan shall be paid by the Board. Employees may enter into a pre-salary reduction agreement with the Board to fund the purchase of items and services offered by the Section 125 Plan, subject only to the limitations provided by law.

ARTICLE VII

Terms of Employment

A. Teacher's Contract

Upon initial employment, the terms and conditions subject to this agreement shall be on the individual teacher employment contract

B. Release from Contract

Prior to May 21st teachers who wish to be released from their contract shall be released there from upon written request filed with the Board of Education. Release from contract after May 21st shall be by mutual consent of both parties. There shall be no penalty for release from a contract.

C. Part-Time/Job-Sharing

Part-time employees will receive Full Time Equivalent salary. If they are contracted for 17 or more hours per week, they receive health insurance coverage the same as for full time teachers. All other fringe benefits are paid according to their FTE.

Part-time employees will receive salary, benefits, and all other fringe benefits according to their FTE.

D. Annual Employment Period

The annual employment period for bargaining unit teachers shall be 185 contract days.

ARTICLE VIII

Teacher Assignment

A. All bargaining unit teachers shall be given written notice of their schedules for the forthcoming year no later than July 1. In the event that changes in such schedules are proposed, after that date all teachers affected shall be notified in writing prior to the change being made.

B. All bargaining unit teachers shall be granted plan time each day to total not less than 250 minutes during the week. Such time shall be free of all other activities or assignments. In the event an employee is requested or required to perform other tasks during such preparation period, the employee shall be paid an additional \$25.00 per class period.

All bargaining unit teachers shall be granted plan time each day to total not less than 250 minutes during the week. Plan time shall be prorated for shorter weeks and days. Such time shall be free of all other activities or assignments. In the event an employee is requested or required to perform other tasks during such preparation period, the employee shall be paid an additional \$25.00 per class period.

C. The Board agrees that the primary responsibility of the teacher is to teach, and shall organize the school day and work force to ensure that the teacher's skills are utilized to this end. Teachers are required to perform duties as assigned by contract.

D. **Elementary teachers will be compensated \$50 per concert that they are required to attend.**
Any teacher will be compensated \$50 per concert that they are required to attend outside of the contract day.

ARTICLE IX

Leaves

A. Paid Time Off

At the beginning of each school year each teacher shall be credited with nine (9) days paid sick leave annually to accumulate to a maximum of 90 days. The Board shall furnish to each teacher a written statement at the beginning of each school year setting forth the total of sick leave credit. After the accrual of 90 days of sick leave, unused sick leave of the 9 earned for the year could be exchanged for \$25 per day.

Upon resignation, unused sick leave will be reimbursed to employees with 10 or more years of service at \$20 per day, accumulative to 90 days.

At the beginning of each school year each teacher shall be credited with twelve (12) days paid time off annually which convert to sick days when unused by August 1st of the following year. PTO days can be taken at a teacher's discretion, and no blackout dates shall apply to PTO days; both sides agree that sub coverage must be a consideration when too many people select the same date, and the association will work with administration to set reasonable limits on the number of teachers able to take a particular day.

Sick days accumulate to either 45 or 60 days, at the teacher's discretion, and can only be used once a teacher has exhausted their PTO leave each year. The Board shall furnish to each teacher a written statement at the beginning of each school year setting forth the total of sick leave credit. After the accrual of the teacher's selected number of days of sick leave, unused PTO leave of the twelve earned for the year can be exchanged for 75% of current beginning sub pay per day, paid out on the August check.

A teacher can elect to exchange one PTO day per year for the district to cover Long Term Disability (LTD) coverage for the employee.

Upon resignation, unused sick leave will be reimbursed to teachers at \$50 per day, paid out on the teacher's final check.

For the 2025-26 school year, any teacher who has already accrued more sick days than their new maximum will be paid out on the September 2025 paycheck in accordance with the new contract (\$50 per day) for the number of days over their new chosen maximum, and their number of banked days will drop to their maximum.

B. Family Emergency

Teachers shall be able to use their sick leave for illness in the immediate family. Immediate family in the case of Family Emergency shall include spouse, children, mother, father, mother-in-law, father-in-law, grandparents, and others living in the home.

C. Personal

At the beginning of each year, each teacher shall be credited with three (3) days of paid personal leave to be used at their discretion, with the only stipulation being that only one (1) day may be used in

conjunction with a scheduled calendar day off from school, not both. Additional personal leave may be granted at the discretion of the Superintendent. All Teachers would receive \$50 per day for unused personal days at the end of the year (maximum 3).

C. Association Leave

Up to two (2) days of paid leave each year shall be granted to not more than 2 representatives of the Association to conduct Association business.

D. Bereavement

Up to five (5) days of paid leave per occurrence shall be granted each teacher in the event of death of a teacher's spouse, child, parent and parent-in-law. Up to three (3) days of paid leave per occurrence shall be granted for brother, sister, brother-in-law, sister-in-law, grandparents, aunts, uncles, spouse's aunts, spouse's uncles, son-in-law, daughter-in-law, niece, nephew, niece-in-law, and nephew-in-law. One (1) additional day to be granted for any other death.

Up to five (5) days of paid leave per occurrence shall be granted each teacher in the event of death of an immediate family member. An immediate family member is defined as an employee's spouse, child, grandchild, guardianships, parent, sibling, grandparents, parent-in-law, son/daughter-in-law. Faculty needing other bereavement leave shall be granted the use of PTO and Sick Leave.

E. Jury Duty

Teachers called into jury duty shall be paid their regular pay. Payment teachers receive for serving on jury duty shall be remitted to the district.

F. Professional Leave

Permission for staff members to attend professional meetings will be at the discretion of the Superintendent. The decisions will be based upon budgetary allocations and overall benefits to the school district.

In the event that permission is granted for an employee to attend meetings and to be absent from District responsibilities, the professional day will be with pay.

G. Child-rearing Leave

A teacher shall be granted leave of up to one year for child rearing provided the teacher notifies the Board 60 days in advance of leave. Child-rearing leave shall be without pay and benefits. Insurance may be purchased at the teachers' expense under current BC/BS guidelines.

Child-rearing leave may be continued at the discretion of the Board of Education for a second year. Insurance options to be reviewed.

Any teacher granted child rearing leave shall be returned to a position for which that person is qualified by means of experience and certification.

H. Relationship of the Family and Medical Leave Act (FMLA) to Local Leave Policies.

The provisions of FMLA may not be used to reduce or eliminate any leave benefits granted elsewhere in this contract. Likewise, no provisions of any local leave shall be used to reduce or eliminate any provision of FMLA.

Immediate family shall be defined as spouse, child, parent.

All bargaining unit members returning from an FMLA leave will be returned to their previous position or assignment without any reduction in any term or condition of employment.

FMLA leaves may be taken as a continuous leave of 12 weeks, intermittent leaves of no less than one week and/ or reduced leaves of either hours per day or days per weeks. The leaves will be structured to accommodate those who have different daily, weekly, monthly, or semester schedules. At the teacher's discretion, all or part of appropriate local leaves may be used as an offset against FMLA leave.

The school district's contribution to all fringe benefits (H & A, LTD, Vision, Life, etc.) will continue through the duration of the contract at the same level as if the person was normally employed. The Family and Medical Leave Act (FMLA) is a federal law that provides eligible employees of covered employers with unpaid, job-protected leave for specified family and medical reasons. Eligible employees may take up to 12 work weeks of leave in a 12-month period for one or more of the following reasons:

- The birth of a son or daughter or placement of a son or daughter with the employee for adoption or foster care, and to bond with the newborn or newly-placed child;
- To care for a spouse, son, daughter, or parent who has a serious health condition, including incapacity due to pregnancy and for prenatal medical care;
- For a serious health condition that makes the employee unable to perform the essential functions of his or her job, including incapacity due to pregnancy and for prenatal medical care; or
- For any qualifying exigency arising out of the fact that a spouse, son, daughter, or parent is a military member on covered active duty or call to covered active duty status.

An eligible employee may also take up to 26 work weeks of leave during a single 12-month period to care for a covered servicemember with a serious injury or illness when the employee is the spouse, son, daughter, parent, or next of kin of the servicemember. An eligible employee is limited to a combined total of 26 workweeks of leave for any FMLA-qualifying reasons during the single 12-month period.

In addition to providing eligible employees an entitlement to leave, the FMLA requires that employers maintain employees' health benefits during leave and restore employees to their same or an equivalent job after leave. The law sets requirements for notice, by both the employee and the employer, and provides employers with the right to require certification of the need for FMLA leave in certain circumstances. The law protects employees from interference and retaliation for exercising or attempting to exercise their FMLA rights. The law also includes certain employer recordkeeping requirements.

ARTICLE X

Miscellaneous Provisions

A. Board Policy

The Board shall carry out the commitments contained herein and give them full force and effect as Board policy. The Board shall make available upon request all Board policies dealing with employment practices.

B. Compliance Between Individual Contract and Master Agreement

Any individual contract between the Board and an individual teacher, heretofore or hereafter executed, shall be subject to and consistent with the terms and conditions of this agreement. If an individual contract contains any language inconsistent with the Agreement, this Agreement, during its duration, shall be controlling.

C. Separability Clause

If any of this Agreement or any application of the Agreement to any employee or group of employees shall be found contrary to law, then such provisions or application shall not be deemed valid and subsisting except to the extent permitted by law, but all other provisions or applications shall continue in full force and effect.

ARTICLE XI

Personnel File

A. File

Any teacher shall have the right, upon request, to review the contents of their personnel file(s) and to receive copies at District expense of any documents contained therein.

B. Derogatory Material

No material derogatory to a teacher's conduct, service, character, performance or personality shall be placed in the teacher's personnel file unless the teacher has been provided a copy and had the prior opportunity to review the material. The teacher shall acknowledge that they had the opportunity to review such material by affixing their signature to the copy to be filed with the express understanding that such signature in no way indicates agreement with the contents thereof. The teacher shall also have the right to submit a written answer to such material and their answer shall be reviewed by the superintendent or the superintendent's designee and attached to the file copy.

All teacher-related documents, including but not limited to disciplinary actions and evaluations, that are to be added to a teacher's personnel file will be shared with the teacher, who will receive a copy prior to the document being filed. Teachers also retain the right to submit a written response or rebuttal to such materials.

C. No Separate File

Although the Board agrees to protect the confidentiality of personal reference, academic credentials and other similar personnel records, it shall not establish any separate personnel file(s) that is not available for the teacher's inspection.

ARTICLE XII

Patron Complaints

Constructive criticism of the school system is welcome through any medium when it is motivated by a sincere desire to improve the quality of the educational program and to equip to perform its tasks more effectively.

The Board places trust in its employees and desires to support their actions in a manner that will free them from unnecessary, spiteful, or negative criticism and complaints.

The normal channel for complaints concerning school personnel shall be from complaint to employee to Principal to Superintendent to Board. Every effort will be made to satisfy the complaint at the earliest possible stage.

The administration shall establish procedures for handling complaints when they are received.

ARTICLE XII

Safety

A. The parties agree that it is the responsibility of the Board to provide and maintain a safe place

of employment. Consistent with the teacher's assignment, it is the responsibility of the teacher to report observed unsafe or hazardous practices or conditions. The principal or immediate supervisor will contact duly qualified personnel who will in turn make a timely inspection and take steps to remedy the condition. Teachers shall not be required to work under reported conditions found to be detrimental to their health, safety or well being.

B. Teachers shall not be required to perform tasks that endanger the personal health, safety and well being of their pupils.

C. The teacher has the right to be treated in a civil and professional manner. If a person is not treating the teacher in a civil and professional manner the teacher has the right to leave the presence of that person.

ARTICLE XIII

Duration of Agreement

This **one**-year contract shall be effective as of the beginning of the **2025-2026** school year and shall continue in effect until a substitute contract is adopted, which shall then be fully retroactive to the beginning of the **2026-2027** school year, except that any insurance premium adjustments shall be effective as soon as possible after settlement.

ARTICLE XIV

Document Authorization

In witness, whereof the parties hereto caused this contract to be signed by their respective presidents, attested by their respective chief negotiators, and their signatures to be placed hereon, all on this day and year _____.

Association

By _____
President

By _____
Chief Negotiator

Board of Education

By _____
President

Homer Community School 2025-2026 Calendar

August						
Su	Mo	Tu	W	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

14-15, 18-19 Prof Devel
18 Open House
20 First Day of School

September						
Su	Mo	Tu	W	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

1 Labor Day
24-25 Parent Teacher Conferences
26 No School Exchange Day

October						
Su	Mo	Tu	W	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

17 End of Q1
24 No School Fall Break

November						
Su	Mo	Tu	W	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

26 No School Teacher Workday
27-28 No School Holiday

December						
Su	Mo	Tu	W	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Dec. 22- Jan. 3 No School
26 End of S1

January						
Su	Mo	Tu	W	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

2 No School Teacher Workday

February						
Su	Mo	Tu	W	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

11 & 12 Conferences
13 No School Exchange Day

March						
Su	Mo	Tu	W	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

12 End of Q3
13 Spring Break
16 Conference Speech

April						
Su	Mo	Tu	W	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

3 & 6 Easter Break
16 No School Homer Invite Staff PD

May						
Su	Mo	Tu	W	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

22 Last Day of school

June						
Su	Mo	Tu	W	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Semester 1=82 Days
Semester 2=94 Days

Distribution of School Calendar Days

	No School-Vacation Days/Holidays		Noon or Earlier Dismissal
	No School-Staff Only		End of the Quarter
	2:00 Dismissal		New Teacher Orientation
	Parent Teacher Conferences		
	No School-Exchange Day for Conferences		

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

804.02 - DATA OR RECORDS RETENTION

School district records shall be housed in the central administration office of the school district. It shall be the responsibility of the superintendent to oversee the maintenance and accuracy of the records. The following records shall be kept and preserved at a minimum according to the schedule below:

- Secretary's financial records Permanently
- Treasurer's financial records Permanently
- Minutes of the Board of Education Permanently
- Annual audit reports Permanently
- Annual budget Permanently
- Permanent record of individual pupil Permanently
- Records of payment of judgments against the school district 20 years
- Bonds and bond coupons 10 years
- Written contracts years 10
- Cancelled warrants, check stubs, bank statements, bills, invoices, inventories and related records 5 years
- Program grants determined by the grant As
- Nonpayroll personnel records 7 years
- Payroll records years 3

Employees' records shall be housed in the central administration office of the school district. The employees' records shall be maintained by the superintendent, the building administrator and the employee's immediate supervisor.

The permanent and cumulative records of students currently enrolled in the school district shall be housed where they can be maintained securely and efficiently for the district's needs.

The superintendent may store any or all school district records electronically.

Cross Reference: [203.04](#) Secretary

[204.11](#) Meeting Minutes

[402.06](#) Employee Records

[507](#) Student Records

1003 Public Examination of District Records

Approved _____ Reviewed _____ Revised _____

Schedule 10

LOCAL SCHOOL DISTRICTS

May 24, 2018

Nebraska Records Management Division
440 South 8th Street, Suite 210
Lincoln, NE 68508
(402) 471-2559

**REQUEST FOR APPROVAL
OF RECORDS RETENTION
AND DISPOSITION SCHEDULE**

SCHEDULE	10
AGENCY, BOARD OR COMMISSION	LOCAL SCHOOL DISTRICTS
DIVISION, BUREAU OR OTHER UNIT	
Supersedes Edition of February 1, 1989	

**TO: STATE RECORDS ADMINISTRATOR
STATE OF NEBRASKA**


PART I – AGENCY STATEMENT:

In accordance with Section 84-1212.01, R.R.S. 1943, approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01, R.R.S. 1943.

SIGNATURE	
TITLE	Executive Director
DATE	5-2-18

PART II – APPROVAL OF STATE ARCHIVES:

The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the State Archives has been recommended for such material, and this schedule is approved as submitted.

SIGNATURE		DATE	5/16/2018
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PART III – APPROVAL OF AUDITOR OF PUBLIC ACCOUNTS:

The attached schedule has been reviewed, all audit material has been properly identified, and this schedule is approved as submitted.

SIGNATURE		DATE	5/23/18
-----------	---	------	---------

PART IV – APPROVAL OF STATE RECORDS ADMINISTRATOR:

The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.

SIGNATURE		DATE	5/24/18
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INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guideline for storing and disposing of agency records, **regardless of the media on which they reside**, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. This schedule was written specifically for records unique to your office and the Local Agencies General Records Schedule #24 contains those records common to most local government agencies. This retention schedule, which is approved by the State Records Administrator, provides your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying this schedule.

DISPOSING OF RECORDS

1. Check your schedules to see what the retention period is. Note: Your agency's unique schedule will take precedence over General Records Schedule #24 for any items which have differences in retention requirements.
2. Dispose of records that have met their retention periods.
3. For records requiring a review of, or transfer to the **NE State Historical Society (State Archives)**, your agency is required to contact the State Archives to negotiate the transfer. Additionally, **once the records are accessioned into their collection, they become the property of the State Archives**. The State Archives may remove selected records in accordance with standard archival practices to ensure efficient access, organization and enduring historical value (Nebr. Rev. Stat. §82-107). Please contact their office by calling (402) 471-4783.
4. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is the last page of this schedule. Remove the form, photocopy it, complete the form, make a photocopy for your records, and send the completed form to the Records Management Division at the address below. If you wish, you may receive this form electronically by contacting the Records Management Division. This report establishes that the destruction was performed in your normal course of business.

Please remember to retain the blank form for future use.

NON-SCHEDULED RECORDS

Contact a Records Management Specialist in Records Management to see whether the records will fit under an item already on the schedule. If they do not, they must be retained until they are added to the next revision of your schedule.

SCHEDULE UPDATE

It is the responsibility of each agency to periodically update their schedule. A Records Management Specialist in Records Management can assist you with the schedule update, which may involve adding new records series and making revisions to existing items. Keeping your schedule current will ensure you have the ongoing authority to discard records when their useful life has ended.

QUESTIONS

If you have any questions about these procedures, please contact your agency Records Officer or the Records Management Specialist in Records Management. They will help you with any questions the schedule may present, including: transferring records to the State Records Center or microfilming records, scanning records, etc.

**Records Management Division
440 South 8th Street, Suite 210
Lincoln, NE 68508-2294
402-471-2559**

SCHEDULE 10 LOCAL SCHOOL DISTRICTS

May 24, 2018

Retention requirements are for all records, regardless of the media on which they reside, unless otherwise noted.

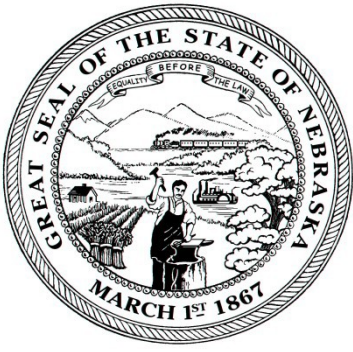
Supersedes Edition of February 1, 1989

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
10-31	ADMISSION CERTIFICATES NONRESIDENT			Obsolete
10-1	ADULT BASIC EDUCATION RECORDS-APPLICATION FOR APPROVAL OF ADULT EDUCATION FUNDING	Application in response to a request for proposal (RFP) for federal funding. The proposal describes the needs and objectives of the adult basic education program. The proposal also includes activities, procedures and proposed cost of the program and serves as a contract for the receipt and expenditure of funds.	5 years or maximum of 10 years if no audit has been performed	
10-2	ADULT BASIC EDUCATION RECORDS-CLAIMS AND REPORTS FOR APPROVED APPLICATIONS	Includes semi-annual claims for reimbursement and progress reports, evaluation reports, final claims for reimbursement, final report and project abstract.	5 years or maximum of 10 years if no audit has been performed	
10-3	ADULT BASIC EDUCATION- ATTENDANCE RECORDS	Attendance records of adults who receive basic skills training for any grade level. High school credit towards a diploma is not given for this training although it may prepare the student to take the G.E.D. exam.	5 years	
10-4	ADULT EDUCATION RECORDS-ADULT ALTERNATIVE HIGH SCHOOL ATTENDANCE RECORDS	Attendance records of adults who are enrolled to gain credits toward a diploma.	ORIGINAL RECORD: Permanent; OR transfer to durable medium and destroy originals SECURITY MICROFILM: Transfer to Secure Storage MICROFILM WORK COPY: Permanent DURABLE MEDIUM COPIES: Permanent	
10-5	ADULT EDUCATION RECORDS-ADULT EDUCATION CLASS SCHEDULE	Schedules of Adult Education Classes	After end of academic year	
10-6	CHILD NUTRITION	Child Nutrition files including financial statements, fees, commodities, applications, receipts, claims for reimbursement analysis and production records, program records, verification records, etc.	5 years or maximum of 10 years if no audit has been performed	
10-15	FEDERAL APPLICATION PROGRAM RECORDS	Federal Application program records include: applications, award letters, claims for reimbursement, enrollment totals form and attendance, official notice of eligibly, evaluations, proposals, approvals, budget forms, financial statements, etc.	5 years or maximum of 10 years if no audit has been performed	<ul style="list-style-type: none"> • These application are also called Applications for Approval of Programs

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
10-67	FINANCIAL RECORDS	All financial records created or received by school districts	7 years	Education Department General Administrative Regulation (EDGAR)
10-72	HIGH SCHOOL YEAR BOOKS	High school yearbooks published annually by individual schools, grades 9 through 12 or 7 through 12.	Permanent- 1 copy	Contact State Archives before any year books are transferred out of the school, or if the school is closed or merged with another district
10-32	REPORT OF SCHOOL FIRE DRILL TO STATE FIRE MARSHAL OF NEBRASKA	School official's report of the monthly fire drill which is required by statute.	2 years	
10-37	REPORTS TO AND FROM STATE DEPARTMENT OF EDUCATION	School Districts reports filed with the Nebraska Department of Education. These records include Annual Fall Reports in the fall of enrollment, staff data and of general financial data. Also included is a secondary school class schedule. Forms include: Fall Personnel Report (NDE 0214), Fall Curriculum Report (NDE 0215), School District Membership Reports (NDE 0216, 0217), State Aid Supplement (NDE 0217-second page), ESU/School District Personnel Report, Reports of receipts and expenditures, Reports of Compliance, Yearly EEOC and National Center for Education Statistics of the U.S. Department of Education, limited English proficient student enrollment report, child's transportation reimbursement application, report of last payment of state aid, grade by grade fall membership report, dropout/returned report.	Final reports are retained by Nebraska Department of Education. School districts are responsible for retaining all records used to complete each report under each records specific record series. (i.e. receipts and invoices must be retained under 10-67 Financial Records)	84-1202 (6) School Districts are not required to retain a copy of the final report. Any working papers that do not fall under another retention series used to create the report can be disposed of upon completion of the report using 24-89
10-33	RETIREMENT REMITTANCES			See Schedule 24-41
10-34	SCHOLARSHIP APPLICATION FORMS AND RELATED RECORDS	Includes application forms, letters of recommendation, transcripts and correspondence.	ORIGINAL RECORD: Permanent; OR, transfer to durable medium and destroy originals pursuant to section 10-6 SECURITY MICROFILM: Transfer to Secure storage MICROFILM WORK COPY: Permanent DURABLE MEDIUM COPIES: Permanent NON-RECIPIENTS: 1 year after scholarship is awarded	NOTE: All information except the name of the recipient of the scholarship (and the names of auxiliaries) is confidential information. See Section 84-712 et seq., R.R.S. 1943
10-58	STUDENT RECORDS-CLASS ROSTER	List of students enrolled in a specific course or class and used as working papers by the teacher. This information might also be found in TEACHER GRADE BOOKS.	5 Years	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
10-59	STUDENT RECORDS-DIRECTORY INFORMATION	May include the following information relating to a student: the student's name, address, telephone number, date and place of birth, major field study, participation in officially recognized activities and sports, weight and height of members of athletic teams, dates of enrollment, degrees and awards received, the most recent previous educational agency or institution attended by the student and other similar information.	ORIGINAL RECORD: Permanent; OR, durable medium and destroy originals pursuant to section 10-6 upon the student's graduation or after a 3 year continuous absence from school SECURITY MICROFILM: Transfer to State Archives MICROFILM WORK COPY: Permanent DURABLE MEDIUM COPIES: Permanent	NOTE: Certain requirements must be met before information can be released, see 34 CRF 99.37
10-60	STUDENT RECORDS-DISCIPLINARY RECORDS	Disciplinary records are to be maintained separately from academic records and are to be CONFIDENTIAL and withheld from unauthorized persons.	Destroy all DISCIPLINARY RECORDS after the student's 3 year continuous absence from school	See Section 79-4, 157, R.R.S.
10-61	STUDENT RECORDS-PERMANENT STUDENT RECORDS	The items listed below are examples of the types of records which would be included in the student's permanent record. The list is not meant to be all encompassing. Permanent student records may include: 1. Student's social security number 2. Summary attendance records 3. Grade level completed 4. Transcript of classes taken with grades and credits received 5. Record of date and of type of inoculations and health examinations which are given to the class or student body as a whole 6. Record of participation in officially recognized school activities and sports 7. Signatures of people who are required to sign for access to permanent student records and statement of purpose for such access 8. Student's or student's parents' written consent of release of permanent student records	ORIGINAL RECORD: Permanent; OR, durable medium and destroy originals pursuant to section 10-6-10 upon the student's graduation or after a 3 year continuous absence from school SECURITY MICROFILM: Transfer to secure offsite storage MICROFILM WORK COPY: Permanent DURABLE MEDIUM COPIES: Permanent	NOTE: These records are confidential
10-62	STUDENT RECORDS-REPORT CARDS (SCHOOL COPY)	School copy of grade report given to each student.	Dispose of after information is transferred to student's permanent record	
10-63	STUDENT RECORDS-SCHOOL ATTENDANCE RECORDS	School's record of student's specific attendance during a school year which includes days present and days absent.	Dispose of after summary information is transferred to student's permanent record	
10-64	STUDENT RECORDS-SPECIAL EDUCATION RECORDS	All records of students in special education programs including financial records and individual student records.	5 years after no longer needed to provide services for the student or after 20 years, whichever is sooner	See 34 CFR 300

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
10-65	STUDENT RECORDS-SUBSIDIARY STUDENT RECORDS	<p>The items listed below are examples of the types of records which would be considered subsidiary student records. The list is not meant to be all encompassing. Subsidiary student records may include:</p> <ol style="list-style-type: none"> 1. Results of standardized achievement, aptitude, ability, interest and intelligence tests 2. Early entrance to Kindergarten 3. Protocols of tests administered to the class or student body as a whole 4. Psychological examination reports 5. Diagnostic education evaluations 6. School social worker's case study reports 7. School Educational Specialists' Report 8. Truancy reports 9. Final reports by non-school special consultants 10. Correspondence concerning student 11. Educational, medical and family histories and data particular to individual students 12. Data summary reports 13. Transcripts of school hearings concerning students (non-disciplinary) 14. Student's or student's parents' written consent of release of subsidiary student records 15. Parents' written consent permitting special examination of their child 16. Anecdotal records 17. Signatures of people who are required to sign for access to subsidiary student records and statement of purpose for such access 18. Extra copies of permanent student records (confidential record) 19. Limited English Proficient Individual Student data 	Dispose of all SUBSIDIARY STUDENT RECORDS upon the student's graduation or after the student's 3 year continuous absence from school	
10-67	STUDENT RECORDS-TEACHER PLAN BOOKS	Teacher's record of lesson plans, assignments and tests during a school year.	Dispose of when no longer of reference value	
10-36	TEACHER CERTIFICATES	Copy of each teacher's Nebraska Teaching Certificate. The certificate is each teacher's license to teach which shows areas of specialization and the levels for which the person is prepared.	After teacher is no longer employed by the district or after superseded, whichever is sooner.	



NEBRASKA SECRETARY OF STATE RECORDS DISPOSITION REPORT

Send to: Records Management Division
 440 S. 8th Street, Suite 210
 Lincoln, NE 68508-2294 402-471-2559
sos.recordsmanagement@nebraska.gov

Approved records retention schedules serve as the legal authority to dispose of records regardless of the media on which they reside. Nebraska revised statute §84-1212.02 requires agencies to report records dispositions on forms provided by the State Records Administrator. Use this form to meet that requirement.

1. AGENCY & DIVISION	
2. SCHEDULE NUMBER(S) ONLY- AGENCY SPECIFIC SCHEDULE OR GENERAL RECORDS SCHEDULE	
3. RECORD MEDIUM PAPER <input type="checkbox"/> ELECTRONIC <input type="checkbox"/> OTHER <input type="checkbox"/> _____	
4. FINAL DISPOSTION METHOD	
5. VOLUME OR FILE SIZE OF RECORDS DISPOSED	
6. OPTIONAL DETAILS FOR ELECTRONIC AND PAPER RECORDS (list whatever level of detail you will want to keep for future use to document what specifically you deleted/destroyed):	
7. SIGNATURE PRINTED NAME _____ SIGNATURE _____	DATE

INSTRUCTIONS

1. Enter the agency and division.
2. Enter the records schedule number(s) that provide authority to dispose of records. The schedule number is either the agency specific schedule and/or the general records schedule. If you are disposing of records from the general records schedule, enter either 24 for local agencies or 124 for state agencies.
3. Choose the record medium being disposed of.
4. Please describe how final disposal was accomplished such as trash, recycled, shredded, deleted, etc.
5. For paper records, report the total volume of records disposed. One standard size storage box (15x10x12) is one cubic foot. For electronic records, report the total file size deleted. An estimate of total volume is fine.
6. Use the optional information area to list the level of detail you want to keep for future use to document what specifically was deleted/destroyed.
7. Sign and date the form and send it to the Records Management Division at the address above. Retain a copy for your records in accordance with schedule 24-71 for local agencies and 124-100 for state agencies.

Schedule 24

GENERAL RECORDS FOR LOCAL GOVERNMENT

May 23, 2024

Nebraska Records Management Division
3242 Salt Creek Circle
Lincoln, NE 68504
(402) 471-2559

**REQUEST FOR APPROVAL
OF RECORDS RETENTION
AND DISPOSITION SCHEDULE**

SCHEDULE
24
AGENCY, BOARD OR COMMISSION GENERAL RECORDS FOR LOCAL GOVERNMENT
DIVISION, BUREAU OR OTHER UNIT
Supersedes Edition of December 20, 2019

**TO: STATE RECORDS ADMINISTRATOR
STATE OF NEBRASKA**

PART I – AGENCY STATEMENT:

In accordance with Section 84-1212.01, R.R.S. 1943, approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01, R.R.S. 1943.

SIGNATURE Jeanette Greer
Jeanette Greer (May 21, 2024 09:13 CDT)

TITLE **Records Management Division Manager** DATE **May 21, 2024**

PART II – APPROVAL OF STATE ARCHIVES:

The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the State Archives has been recommended for such material, and this schedule is approved as submitted.

SIGNATURE Anna Holley
Anna Holley (May 22, 2024 15:27 CDT)

DATE
May 22, 2024

PART III – APPROVAL OF AUDITOR OF PUBLIC ACCOUNTS:

The attached schedule has been reviewed, all audit material has been properly identified, and this schedule is approved as submitted.

SIGNATURE Pat Reding
Pat Reding (May 23, 2024 06:52 CDT)

DATE
May 23, 2024

PART IV – APPROVAL OF STATE RECORDS ADMINISTRATOR:

The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.

SIGNATURE Robert B. Eynen
Robert B. Eynen (May 23, 2024 11:51 CDT)

DATE
May 23, 2024

INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guideline for storing and disposing of agency records, **regardless of the media on which they reside**, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. This schedule was written specifically for records unique to your office and the Local Agencies General Records Schedule #24 contains those records common to most local government agencies. This retention schedule, which is approved by the State Records Administrator, provides your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying this schedule.

DISPOSING OF RECORDS

1. Check your schedules to see what the retention period is. Note: Your agency's unique schedule will take precedence over General Records Schedule #24 for any items which have differences in retention requirements.
2. Dispose of records that have met their retention periods.
3. For records requiring a review of, or transfer to the **NE State Historical Society (State Archives)**, your agency is required to contact the State Archives to negotiate the transfer. Additionally, **once the records are accessioned into their collection, they become the property of the State Archives**. The State Archives may remove selected records in accordance with standard archival practices to ensure efficient access, organization and enduring historical value (Nebr. Rev. Stat. §82-107). Please contact their office by calling (402) 471-4783.
4. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is located on the Secretary of State Records Management website. https://appengine.egov.com/apps/ne/sos_records_disposition_report. This report establishes that the destruction was performed in your normal course of business.

NON-SCHEDULED RECORDS

Contact a Records Management Specialist in Records Management to see whether the records will fit under an item already on the schedule. If they do not, they must be retained until they are added to the next revision of your schedule.

SCHEDULE UPDATE

It is the responsibility of each agency to periodically update their schedule. A Records Management Specialist in Records Management can assist you with the schedule update, which may involve adding new records series and making revisions to existing items. Keeping your schedule current will ensure you have the ongoing authority to discard records when their useful life has ended.

QUESTIONS

If you have any questions about these procedures, please contact your agency Records Officer or the Records Management Specialist in Records Management. They will help you with any questions the schedule may present, including: transferring records to the State Records Center or microfilming records, scanning records, etc.

**Records Management Division
3242 Salt Creek Circle
Lincoln, NE 68504
402-471-2559**

SCHEDULE 24
GENERAL RECORDS FOR LOCAL GOVERNMENT

May 23, 2024

Retention requirements are for all records, regardless of the media on which they reside, unless otherwise noted.

Supersedes Edition of December 20, 2019				
ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
24-1	1099 FORMS	Forms sent to entities where charges for services exceed \$600. Information included vendor FTIN and payments.	6 years	
24-2	ACCOUNTS PAYABLE	Any supporting document received or generated by the agency that provides support for payments made to vendors for goods and services, employee for reimbursement of expenses and any other situation where a warrant or electronic payment is issued. May include, but not limited to: invoices, reports, disbursement documents, purchase orders, packing slips, requisitions, employee expense reimbursement forms, etc.	5 years or maximum of 10 years if no audit has been performed	
24-15	ADDRESS AND TELEPHONE FILES	Address books or telephone number files.	After superseded	
24-31	AGREEMENTS AND CONTRACTS	Contracts, leases and agreements that may include general obligation, land lease, utilities, consultants, services, software, IT systems and construction except buildings. Documents may include specifications, requests for proposals or information (RFP/RFI), affidavits of publication for calls for bids, accepted and rejected bids, contracts, letters of agreements, purchase orders, citizenship verification forms, inspection reports, performance bonds and correspondence.	ACCEPTED: 5 years after completion, fulfillment, or voiding of contract REJECTED: 5 years	BUILDINGS: See BUILDING CONSTRUCTION CONTRACTS AND RECORDS, item 24-12 BUILDING AND LAND IMPROVEMENT PROJECT PLANS AND SPECIFICATIONS NOTE: Agreement and contracts may have language/conditions included in award that allows for alternative disposition.

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
24-4	APPLICATIONS AND OTHER SUPPLEMENTAL MATERIAL USED TO HIRE AND NOT HIRE PERSONS	May include internal job postings, application, resumes, structured interview questions, supplemental questionnaires, background checks, screening or scoring devices and any other material used in the hiring process or in the failure or refusal to hire any person. An Interstate Identification Index (III) name based background check may be done at a local law enforcement level and does not require the use of fingerprints.	HIRED: APPLICATION, RESUME, COVER AND LETTER: Transfer to item 24-41 EMPLOYMENT HISTORY FILE SCREENING/SCORING RECORDS: 4 years after date of personnel action to which record relates NOT HIRED-ALL RECORDS: 4 years after date of personnel action to which record relates FINGERPRINT CARDS/TRIPLE III BACKGROUND CHECKS: See item 24-94 FBI FINGERPRINT CARDS AND BACKGROUND CHECK FOR APPLICANTS REQUIRED BY STATE AGENCIES	Complaints under ADEA (American Disability Employment Act) may be filed for a period up to 4 years after a personnel action is made 29 CFR 1602.14
24-6	AUTHORITY FOR DISPOSAL OF RECORDS FOLLOWING A DURABLE MEDIUM PROCESS CONVERSION	Unless specifically prohibited under a separate record series listing OR state and federal laws and regulations, records converted to an alternative medium may be destroyed immediately after conversion, provided the agency has determined the alternative process and chosen medium complies with the Durable Medium Definition, and as long as the converted records continue to follow the stated retention periods.		430 NAC Ch. 1, § 001.18 No RECORDS DISPOSITION REPORT is required
24-7	BANK RECORDS	Records used to maintain and balance banking accounts. Records may include but are not limited to: bank statements, cancelled checks and stubs, check registers, deposit slips, registered warrants, warrants and warrant register.	5 years or maximum of 10 years if no audit has been performed	
24-8	BIDS/EQUIPMENT AND SUPPLY PROCUREMENT RECORDS	May include specifications, affidavits of publication of calls for bids, accepted and rejected bids, purchase orders and correspondence relating to the acquisition of supplies and equipment for agency use.	REJECTED: 5 years ACCEPTED BIDS AND RELATED INFORMATION: 5 years after fulfillment of contract	CONSTRUCTION BIDS: See item 24-12 BUILDING CONSTRUCTION CONTRACTS AND RECORDS BUILDING AND LAND IMPROVEMENT PROJECT PLANS AND SPECIFICATIONS
24-9	BONDS (FOR OFFICIALS)		10 years after release, replacement, or expiration of the bond	
24-10	BONDS AND BOND COUPONS	Revenue bonds as returned by the county clerk to a political subdivision when complete issue has been satisfied and statutory compliance has been met.	Verification of complete redemption of issue	Neb. Rev. Stat. §10-209
24-11	BUDGET REQUEST	The actual budget request and all related material used in preparing the budget.	3 years	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
24-12	BUILDING AND LAND IMPROVEMENT PROJECT PLANS AND SPECIFICATIONS	Includes project plans and specifications of building and land operated and maintained by local government entities. Records may include, but are not limited to: plans, specifications, blueprints, drawings & renderings, major remodeling and upgrades to buildings, construction contracts and records, photographs (including digital photos), slides, filmstrips, email and other forms of correspondence.	ACCEPTED: 5 years after building/improvement demolition OR sale date (whichever is sooner), subject to review by the State Archives for possible accession REJECTED: 5 years	Neb. Rev. Stat. §72-808 •Neb. Rev. Stat. §72-810 (Historic structure notification and alterations) Neb. Rev. Stat. §72-814 & §72-815 Contact State Archives to negotiate transfer
24-14	BUILDING AND GROUNDS MAINTENANCE RECORDS	All maintenance, repairs, remodels and grounds keeping activities to buildings owned or leased by the local government entity. Used to verify repairs were made. May include, but not limited to: location, work completed, materials used, personnel completing work, authorization, dates and related information.	NON-HISTORIC: 5 years HISTORIC: 5 years; subject to review by the State Archives for possible accession	Neb. Rev. Stat. §72.809 Historic structure shall mean any building significant in American History or Architecture on a local, state or national level Contact State Archives to negotiate transfer
24-16	CALENDARS	Desk and pocket calendars, appointment books, and planners, both paper and electronic, including but not limited to Lotus, Exchange, PDAs and similar devices.	2 years	
24-18	CASH/FEE BOOKS	Accounting of cash paid and fees collected. May include name of party involved in the transaction, date of payment, amount, and reason for payment.	ORIGINAL RECORD: 5 years or maximum of 10 years if no audit has been performed EXCEPTION: If books are used as an index to microfilm: Permanent, or microfilm and destroy originals pursuant to item 24-5 AUTHORITY FOR DISPOSAL OF RECORDS AFTER MICROFILMING SECURITY MICROFILM: Transfer to Secure Storage MICROFILM WORK COPY: Permanent	Record may be computer generated
24-21	COMMUNICATIONS - PUBLIC RECORD REQUESTS	Requests received by agencies for access to or copies of records maintained by them under the public records statutes. May include, but not limited to: responses and/or correspondence and related documentation, copy of information released and billing documentation.	COMPLETED: 2 years after request is completed or when no longer of administrative value (whichever is later) DENIALS: 10 years	Neb. Rev. Stat §84-712 through §84-712.09

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
24-22	COMMUNICATIONS, EVENT-DRIVEN	Communication with open ended, event-driven retention periods which occur at some future date.	MAYORS, COUNTY ELECTED OFFICIAL: Subject to review by State Archives after 5 years OTHER AGENCY HEADS, OTHER ELECTED OFFICIALS, CEO'S: 5 years; subject to review by the State Archives for possible accession COUNCIL & BOARD MEMBERS, CITY & VILLAGE CLERKS, ETC: 5 years ALL OTHER LOCAL EMPLOYEES: 5 years	Contact State Archives to negotiate transfer
24-24	COMMUNICATIONS, LONG-TERM	Communications containing information related to the mission of the agency, i.e., documents major transactions, establishes or implements policy, establishes legal rights or responsibilities, or has other long-term ramifications to the operation of the agency.	MAYORS, COUNTY ELECTED OFFICIAL: State Archives after 8 years OTHER AGENCY HEADS, OTHER ELECTED OFFICIALS, CEO'S: 8 years; subject to review by the State Archives for possible accession COUNCIL & BOARD MEMBERS, CITY & VILLAGE CLERKS, ETC: 8 years ALL OTHER LOCAL EMPLOYEES: 8 years	Contact State Archives to negotiate transfer
24-25	COMMUNICATIONS, MEDIUM-TERM	Communications related to agency operations and administration of agency programs, which are not included in another agency specific schedule. Does not have long-term significance, establish legal rights, or contain policy implications. May include, but not limited to: routine public communication, interoffice or interdepartmental communications related to work activities, request for replies to information and communication related to reports and research.	2 years	
24-26	COMMUNICATIONS, NONRECORD	Communications not related to government transactions or activities and are not included in another agency specific schedule.	No retention required	Also see item 24-60 NONRECORD MATERIAL
24-27	COMMUNICATIONS, SHORT-TERM	Communications related to work/agency but has no documentary or evidentiary value. May include but not limited to: generic request for replies to information, notices including memoranda and other records that do not serve as the basis of official actions or professional interest materials retained for short-term reference.	6 months	
24-29	COMPUTER DATA ENTRY FORMS	Form used to enter information into electronic storage media.	Immediately after information verified	
24-30	COMPUTER ERROR LISTING	Computer reports indicating errors in inputs, processing or output.	Immediately after error correction	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
24-32	CONTRACTUAL INTEREST STATEMENT LEDGER	Ledger of contractual interest statements made by certain officers disclosing an interest in a contract with the officer's governing body. Includes names of the contracting parties, nature of the interest of the officer in question, date that the contract was approved by the governing body, amount of the contract and the basic terms of the contract.	5 years after interested officer's last day in office	NE Political Accountability and Disclosure Act, Section 49-14, 103.02, R.R.S. 1943
24-96	CREDIT CARD RECORDS	Records related to credit cards. Does not include accounts payable records.	Superseded or use is terminated	
24-34	DIRECTIVES	Document used to issue official orders or policy for local government.	Subject to Archival Review after no longer pertinent to the operations of the agency	Contact State Archives to negotiate transfer
24-97	DRUG TEST RESULTS	Pre-employment drug testing results or employee drug testing results.	4 years after date of personnel action to which record relates	Drug tests should be kept separate from employee files and treated as medical records
24-35	EMPLOYEE DIRECT DEPOSIT AGREEMENT	Form signed by an employee to authorize or cancel direct deposit of the employees net pay into his/her checking or savings account.	After superseded or 4 years after termination of employment (whichever is sooner)	
24-37	EMPLOYEE INSURANCE FILE		10 years	Keep separate from 24-41 EMPLOYMENT HISTORY FILE
24-36	EMPLOYEE PAYROLL DEDUCTION INFORMATION	Records may include, but are not limited to, deduction forms, vendor reports of employees contributions to charity campaigns and benefit plans.	DEFERRED COMPENSATION: Transfer form to item 24-41 EMPLOYMENT HISTORY FILE, upon separation/ termination of employment ALL OTHERS: 5 years after superseded or obsolete	
24-38	EMPLOYEES WITHHOLDING EXEMPTION CERTIFICATE (W-4 FORM)	Copy of W-4 forms retained by the agency.	4 years after superseded or termination (whichever is sooner)	
24-39	EMPLOYERS QUARTERLY REPORT	Statistical report of employee's wages during a calendar quarter which is sent to the Nebraska Department of Labor Unemployment Insurance Division. Report includes contribution report and wage schedule.	CONTRIBUTORY AGENCY REPORTS: 5 years REIMBURSABLE AGENCY REPORTS: 1 year	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
24-41	EMPLOYMENT HISTORY FILE	May include application for employment, employment contract, performance reports, notices of promotion or demotion, commendations or reprimands, termination of employment, extension of employment, etc. The defined benefit retirement plans include the Judges, School Employees and Douglas County Retirement Plans, while the defined Contribution Retirement Plans include the County Employees Retirement Plan administered by the Nebraska Public Employees Retirement System, Lancaster County and City of Lincoln Retirement Plan.	EMPLOYEES IN A DEFINED BENEFIT PLAN: 50 years after termination EMPLOYEES IN A DEFINED CONTRIBUTION RETIREMENT PLAN: 10 years after termination FOR OTHER PLANS: Contact plan administrator for determination EMPLOYEES NOT IN A RETIREMENT PLAN: 10 years after termination	NOTE: Retention for Employment History Files depends on the type of retirement plan the employee is in, if any, because verification and retention requirements are different
24-28	EMPLOYMENT INVESTIGATION RECORD (FORMERLY COMPLAINT FILE)	Complaints filed by employees or by persons concerning the decisions or actions of a specific state agency regarding employment. Examples include unfair or discriminatory employment practices lawsuits.	DISCIPLINARY RECORDS RELATED TO WORKPLACE HARASSMENT: 4 years according to current labor contracts COMPLAINTS (NO ACTION): 3 years COMPLAINTS (RESULTING IN ACTION): 3 years after action and appeals are complete and final	29 CFR 1602.14
24-43	EQUIPMENT HISTORY FILE		5 years after equipment is surplus or destroyed	
24-98	EVACUATION PLANS	Current plans for building evacuation.	Superseded	
24-45	EXECUTIVE ORDERS OR MAYOR'S PROCLAMATIONS		ORIGINAL RECORD: Permanent; records not microfilmed may be transferred to the State Archives when no longer of reference value SECURITY MICROFILM: Transfer to the State Archives OR off-site security storage MICROFILM WORK COPY: Permanent	Microfilm for security annually Record may NOT be destroyed after microfilming Contact State Archives to negotiate transfer; SA will only accept one format

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
24-94	FBI FINGERPRINT AND BACKGROUND CHECK FOR APPLICANTS REQUIRED BY STATE AGENCIES	Fingerprint cards used by agencies to request Criminal History Reports and Information through the Nebraska State Patrol (NSP) in the National Automated Fingerprint Identification System (AFIS). The reports are disseminated by the NSP to the requesting agency.	FBI FINGERPRINT CARD: PRIOR TO 9/1/2013: Cards returned to agencies; shredded by agencies when application process completed AFTER 9/1/2013: Transfer to Nebraska State Patrol; destroyed by NSP when final dissemination report issued to agency (See item 6-12-7 CRIMINAL IDENTIFICATION-FINGERPRINT BACKGROUND CHECK FILE FOR APPLICANTS NSP ADMINISTRATIVE PURPOSES REQUIRED BY OTHER AGENCIES, Item 6-12-7) CRIMINAL HISTORY REPORT: Dispose of after all appeals and there is no unfinished matter pending; shred record	Note: No third party, company or contractor should ever receive the dissemination reports FBI (Federal Bureau of Investigation) CHRI (Criminal History Report & Information) Manual
24-48	FIRST REPORT OF ALLEGED ACCIDENT OR OCCUPATIONAL DISEASE OR FIRST REPORT OF OCCUPATIONAL INJURY OR ILLNESS		MEDICAL EXAMINATIONS AND REPORTS OF EMPLOYEE EXPOSURES TO TOXIC SUBSTANCES OR BLOOD BORNE PATHOGENS: 30 years after separation/termination of employment OCCUPATIONAL AND ILLNESS RECORDS: 5 years after case is closed COMPLAINT OR CHARGE FILED AFTER RECORDS RETENTION PERIOD: 5 years after all actions are complete	
24-99	FISCAL RECORDS	Reports, records and receipts documenting daily, monthly, or annual fiscal transactions. May include but is not limited to: accounting records (payable/receivable) cash register records, claim and registers, fiscal communications, balance records, quarterly tax statements, encumbrance records, equipment operating cost records, financial statements, invoices, per diem records, postage meters, bank records, receipts, revenue sharing records, saving account books, saving bond records, statement of accounts, treasurers deposit/receipts, timesheets, time off and overtime requests, validating tapes, vouchers, tax records, and work orders.	5 years or maximum of 10 years if no audit has been performed	Does not include: -BONDS/BOND COUPONS SEE 24-10 -GRANTS SEE 24-50 -AGREEMENTS AND CONTRACTS SEE 24-31
24-49	GARNISHMENTS	Court orders calling for the employer to testify on the salary of employees for the purpose of withholding a percentage of their salaries for the payment of personal debts.	2 years after settlement of debts or termination of employment (whichever is sooner)	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
24-50	GRANTS	Records that document the application, evaluation, award, administration, monitoring and status of grants which may come from federal or state governments or foundations and other private funding sources. May include but not limited to: applications, proposals, activities, budgets, award notification, grant evaluations, reports, project plans, expenditure reports, related correspondence and documentation.	AWARDED: 5 years after final expenditure report date of submission or as required by grant or program (whichever is later) SUPERFUND: 10 years after final expenditure report date of submission or as required by grant or program (whichever is later) NON-AWARDED: When no longer of reference value	
24-51	GRIEVANCE RECORDS	Grievances filed by citizens against a government agency or employee of an alleged grievance not covered in 24-28 or 24-41.	3 years after actions and appeals are complete OR when no longer of reference value (whichever is later)	
24-52	INS FORM I-9 AND EMPLOYMENT ELIGIBILITY VERIFICATION FORM (E-VERIFY)	Original form (not a copy) signed by employees and employers attesting to employment eligibility and verification.	After employee termination, dispose of 3 years after date of hire OR 1 year after date employment ended (whichever is later)	Immigration Reform & Control Act 8 U.S.C. §1101 Original I-9's must be kept on file for all employees hired after November 6, 1986 Forms should be kept separate from Employment History File
24-53	INSURANCE POLICIES	Liability, theft, fire, accident, and other policies for agency property and personnel.	5 years after lapse of the policy OR when all claims have been settled (whichever is later)	
24-54	INVENTORY RECORDS	Records of various inventories taken; including equipment inventory, supply inventory and copies of the personal property inventory statement.	5 years	Neb. Rev. Stat. §23-347 R.R.S. 1943
24-55	LEGAL OPINIONS AND ADVICE		5 years or when no longer pertinent to the operation of the agency (whichever is later)	
24-56	LOGBOOKS AND OTHER LOGS	Logbooks are maintained in a variety of formats and can also be used to document phone calls, or registration of visitors, non-agency personnel, etc. Information may include but is not limited to sender/name, subject matter/reason, date(s), time(s), etc.	SECURITY AND LAW ENFORCEMENT: 5 years ALL OTHERS: 2 years VISITOR LOGS: Until no longer useful then destroy	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
24-57	MEETING MINUTES AND MATERIALS	Official minutes, agenda and other information that may include, but are not limited to: presentation and supplemental meeting materials.	OPEN MEETING ACT DEFINED GROUPS: Retain permanently, subject to review by the State Archives for possible accession ALL OTHER COPIES: When no longer of reference value DIGITAL/VIDEO/AUDIO RECORDINGS: 1 year after minutes approved OTHER INFORMATION AND HANDOUTS: When no longer of reference value, subject to review by the State Archives for possible accession ALL OTHER MINUTES: When no longer of reference value, subject to review by the State Archives for possible accession	Neb. Rev. Stat. §84-1409 Neb. Rev. Stat. §84-1413 Contact State Archives to negotiate transfer
24-58	MICROFILM PROJECT REGISTRATION (FORM RMA 03004A)	Form used to register microfilm projects with Records Management.	Superseded or 1 year after project is discontinued (whichever is sooner)	
24-60	NONRECORD MATERIAL	The following materials are declared to be nonrecord material, regardless of media on which they reside: a. Books, periodicals, newspapers, and catalogues acquired and saved as a general reference resource; b. Extra copies of documents saved only for convenience or reference for which no action is recorded or taken (i.e. reading files); c. Identical or convenience copies of reports, memoranda, etc., for which your office was not the originator or the office of record, and which have not been annotated by your office; d. Stocks of publications, reproduced documents, or other printed materials preserved for supply purposes; e. Blank forms; f. Junk mail, spam, tickler files "to-do" and task lists that serve as a reminder that an action is required on a given date or that a reply to action is expected; g. Materials received documenting employee fringe activities (carpool locators, employee recreation and welfare activities, blood donors, charitable funds, community notices, holiday and social meetings, etc.).	NONRECORD MATERIAL may be destroyed at any time by the agency	Neb. Rev. Stat. §84-1215 No RECORDS DISPOSITION REPORT is required

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
24-91	ORGANIZATION CHARTS	Documents the organizational structure and serves as a representation of changes within local government over time. May include, but not limited to: date, agency, divisions, branches, sections, names of unit heads and individuals responsible for activities.	Superseded, obsolete or no longer of administrative value (whichever is later); subject to review by the State Archives for possible accession	Contact State Archives to negotiate transfer
24-61	PAYROLL OR PAYMENT RECORDS	May include, but is not limited to payroll deduction register, payroll register, pre-payroll register, and payroll year-to-date register. Master Payroll List contains: pay periods, names of employee, social security number, gross salary, withholding and other deductions, pension payments and net salary.	MASTER PAYROLL LIST, ORIGINAL RECORD: 75 years OTHER PAYROLL RECORDS: 5 years or maximum of 10 years if no audit has been performed	
24-92	POLICY AND PROCEDURE MANUALS	Policy and procedures manuals created by local government to govern the behavior of their employees and procedures related to job tasks or database systems. May include, but not limited to: internal personnel policies (dress codes, employee conduct) and department procedures on answering phones, reporting maintenance problems and employee absences.	6 years after superseded	Also see item 24-34 DIRECTIVES, OR item 24-45 EXECUTIVE ORDERS OR MAYOR'S PROCLAMATIONS
24-64	PRESS RELEASES	Prepared material for dissemination to the news media.	1 year	
24-65	PUBLIC NOTICES	Records documenting compliance with laws requiring public notice of governmental activities. May include, but not limited to: public or legal notices, proof (affidavits) of publication, notice of public hearings, meetings, solicitation of bids, auctions, delinquent taxes etc.	5 years	
24-66	PUBLICATION AND PUBLICATION FILES	Records for publication may include background material, copy (drafts), original art work, photo negatives, prints, flats, and final publications in any format including, but not limited to, video, audio, electronic, and Internet based publications. Copies of state publications in any format. State publications are maintained, indexed and made available for lending through the Publications Clearinghouse.	ORIGINAL ART WORK: When no longer of reference value; subject to review by the State Archives for possible accession FINAL PUBLICATIONS: Deposit 4 copies with the NE Library Commission Publication Clearinghouse ELECTRONIC PUBLICATIONS: Notify State Documents Librarian before removal from agency internet sites ALL OTHER DOCUMENTS: When no longer of reference value	Neb. Rev. Stat. §51-411 to 51-418 Contact State Archives to negotiate transfer

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
24-67	REPORTS AND STUDIES	Monthly, special and other STUDIES AND REPORTS of agencies, officials, committees, or consultants which are not listed separately.	FINAL REPORT: When no longer of administrative value; subject to review by the State Archives for possible accession OTHER COPIES: When no longer of reference value	RAW DATA: See item 24-89 WORKING PAPERS Contact State Archives to negotiate transfer
24-68	REPORTS-ANNUAL	Annual report of any local agency or official.	5 years, subject to review by the State Archives for possible accession	Contact State Archives to negotiate transfer
24-69	REPORTS-AUDIT	Annual and special audits of all agencies.	3 years	
24-70	REPORTS-INVESTMENT	Reports of investments of funds.	10 years	
24-71	REPORTS-RECORDS DISPOSITION (FORM RMA 03006D)	Agency copy of "Records Disposition Report" used for the disposition of records based upon an approved records retention schedule.	10 years	Neb. Rev. Stat. §84-1212.02
24-73	REVENUE SHARING RECORDS	May include: public notices, waivers, records of bank accounts, expenditure records and reports, studies and reports, construction or other project reports and reviews, payroll forms, Affirmative Action or Equal Opportunity correspondence, requests for determination and determinations of compliance, trust fund records, vouchers, ledgers, financial statements, audit reports and checklists.	5 years or maximum of 10 years if no audit has been performed	
24-76	SOCIAL NETWORKING SITES			See item 24-87 WEB SITES
24-77	SOCIAL SECURITY RECORDS	Including employer's copies of W-2 forms.	4 years after due date of taxes for the period involved, or 4 years after such taxes are paid (whichever is later)	
24-80	SURVEY OF GOVERNMENT EMPLOYMENT	Voluntary survey form sent to government agencies by the Federal Census Bureau which is used to conduct a yearly census of governments. Agencies retain a copy of the completed form which contains information regarding employment and pay, labor-management relations and costs for selected employee benefits.	1 year after form is submitted	
24-93	SURVEYS - OTHER	Method used for collection of information, data and/or opinions.	When no longer of reference value	
24-95	SURVIELLENCE VIDEO	Video records captured from security or surveillance cameras	ROUTINE: 30 days OR until determined no incident has occurred RECORDINGS OF INCIDENTS: Transfer and retain concurrently with incident file	
24-85	VENDOR DIRECTORY	Information on vendors used for purchases, services, etc. Record may include Federal Taxpayer Identification Number (FIN), vendor name and address.	Superseded	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
24-87	WEB SITES	Internet web sites established and maintained by local agencies including posts to social networking web sites such as blogs, wikis, Face book, Twitter, etc.		Follow stated retention and disposition requirements already in place in Schedule 24 or agency specific schedules
24-89	WORKING PAPERS	Raw data, research materials and drafts used when creating reports, studies, etc.	COMPLETED: Completion of final report, study, etc. NOT COMPLETED: When no longer of reference value	No RECORDS DISPOSITION REPORT is required

HOMER COMMUNITY SCHOOL RECORD RETENTION AND DESTRUCTION PROCEDURE

1) Purpose

The purpose of this procedure is to ensure that necessary records and documents of the Homer Community School are adequately protected and maintained and to ensure that records that are no longer needed by Homer Community School are of no value are discarded at the proper time. This procedure is also for the purpose of aiding employees of the District in understanding their obligations in retaining electronic documents - including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

2) Procedure

This procedure, Schedule 10 and Schedule 24 represent the Homer Community School policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

3) Administration

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records of Homer Community School and the retention and disposal schedule of electronic documents. The Finance Officer (the "Administrator") is the officer in charge of the administration of this procedure and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for Homer Community School; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this procedure.

4) Suspension of Record Disposal In Event of Litigation or Claims

In the event the District is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning Homer Community School or the commencement of any litigation against or concerning the District, such employee shall inform the Administrator and any further disposal of documents shall be suspended until the Administrator, with the advice of counsel,

determines otherwise. The Administrator shall take such steps as are necessary to promptly inform all staff of any suspension in the further disposal of documents.

5) Applicability

This procedure applies to all physical records generated in the course of the District's operation, including both original documents and reproductions. It also applies to the electronic documents described above.

This procedure was approved by the Homer Community School Board of Education on January 13th, 2025.

APPENDIX A - RECORD RETENTION SCHEDULE

The Record Retention Schedule is organized as follows:

SECTION TOPIC

- A. Accounting and Finance
- B. Contracts and Memorandums of Understanding
- C. Student Records
- D. Correspondence and Internal Memoranda
- E. Electronic Documents
- F. Legal Files and Papers
- G. Miscellaneous
- H. Personnel Records
- I. Property Records
- J. Tax Records
- K. Contribution Records

A. ACCOUNTING AND FINANCE

Record Type	Retention Period
Accounts Payable ledgers and schedules 24-2	6 years
Accounts Receivable ledgers and schedules 24-3	5 years

Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Annual Plans and Budgets	3 years
Bank Statements and Canceled Checks 24-7	5 years
General Ledgers 24-73	5 years
Interim Financial Statements	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment
Internal Audit work papers and findings	3 years after completion

B. CONTRACTS

Record Type	Retention Period
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation) 24-31	5 years after expiration or termination

C. STUDENT RECORDS

Record Type	Retention Period
Student Records (Social security number, summary attendance, grade level)	Permanent

completion, transcript, immunization, record of participation, signature sheet, release of records).

Summary of Student Records 3 years

D. CORRESPONDENCE AND INTERNAL MEMORANDA

General Principle: Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded *within two years*. Some examples include:
 - Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
 - Form letters that require no follow-up.
 - Letters of general inquiry and replies that complete a cycle of correspondence.
 - Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
 - Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
 - Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

E. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all email needs to be retained, depending on the subject matter.
 - Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.
 - Staff will not store or transfer Homer Community School related email on non-work-related computers except as necessary or appropriate for district purposes.
 - Staff will take care not to send confidential/proprietary district information to outside sources.
 - Any email staff deems vital to the performance of their job should be copied to the staff's thumb drive.

2. **Electronic Documents:** including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.
 - **PDF documents** – The length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this procedure. The maximum period that a PDF file should be retained is 5 years.
 - **Text/formatted files** - Staff will conduct annual reviews of all text/formatted files (e.g., Microsoft Word documents) and will delete all those they consider unnecessary or outdated. After five years, all text files will be deleted from the network and the staff's desktop/laptop.

3. **Web Page Files: Internet Cookies**
 - All workstations: Internet Explorer should be scheduled to delete Internet cookies at least once per year.

Homer Community School does not automatically delete electronic files beyond the dates specified in this procedure. It is the responsibility of all staff to adhere to the guidelines specified in this procedure.

F. LEGAL FILES AND PAPERS

Record Type	Retention Period
Legal Memoranda and Opinions (including all subject matter files)	7 years after close of matter
Litigation Files	7 year after expiration of appeals or time for filing appeals
Court Orders 24-49	5 years

G. MISCELLANEOUS

Record Type	Retention Period
Consultant's Reports	2 years or wanted by State Archives
Material of Historical Value (including pictures, publications)	Permanent
Policy and Policy Manuals – Original	5 years
Policy and Policy Manuals - Copies	Retain current version only
Annual Reports	5 years
Transportation Records	5 years
Text messages relevant to board info	5 years
Text messages no relevance	Weekly

H. PERSONNEL RECORDS

Record Type	Retention Period
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	Permanent
Applications and supplemental material	4 years
Employment Contracts – Individual	4 years after separation

I. PROPERTY RECORDS

Record Type	Retention Period
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent

J. TAX RECORDS

General Principle: Homer Community School Schools must keep books of account or records as are sufficient to establish the amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, and property tax laws.

Record Type	Retention Period
Tax-Exemption Documents and Related Correspondence	7 years
IRS Rulings	7 years
Excise Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns - Income, Franchise, Property	Permanent
Tax Workpaper Packages - Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns - Federal and State	6 years

IRS or other Government Audit Records 7 years

K. CONTRIBUTION RECORDS

Record Type	Retention Period
Records of Contributions	7 years
Homer Community School's or other documents evidencing terms of gifts	7 years

The Director of Homer Community School adopts this statement of record retention policies.

Superintendent Homer Community School Schools

Dated