

## **Agenda**

1. Osceola Public Schools Board of Education Information
2. Opening Procedures
  - 2.1. Call the Meeting to Order
  - 2.2. Roll Call
  - 2.3. Excuse Board Members Who Are Absent
3. Recognition of Visitors/Communications from the Public
4. Reports
  - 4.1. Maintenance Report
  - 4.2. AD Report
  - 4.3. Principals Reports
    - 4.3.1. Elementary Report
    - 4.3.2. MS/HS Report
  - 4.4. Superintendent's Report
  - 4.5. Board Reports
  - 4.6. Annual Report to the Community
5. Action Items
  - 5.1. Consent Agenda
    - 5.1.1. Approval of the Previous Meeting's Minutes
    - 5.1.2. Treasurer's Report
    - 5.1.3. Payment of general fund claims in the amount of \$416,509.45
  - 5.2. Consider, discuss and take all necessary action on
    - 5.2.1. Consider, discuss, and take all necessary action to accept the resignation of Brett Webster as the Elementary Principal at the conclusion of the 2024-2025 School Year.
    - 5.2.2. Consider, discuss, and take all necessary action on updating policies 2008 Meetings and 3004.1 Fiscal Management for Purchasing and Procurement Using Federal Funds.
    - 5.2.3. Consider, discuss and take all necessary action to remove Debra Berry, Business Manager, from all of Osceola Public Schools' bank accounts due to retirement
6. Next Meeting Dates and Times
  - 6.1. Regular meeting, January 13, 2025, 6:00 PM at the Osceola Middle/High School Media Center.
7. Adjournment

## **Jeffrey Elementary**

December 9, 2024

Brett Webster

- MAPs/NSCAS testing will be done for Winter this week.
- Fastbridge Testing will also be done at the end of next week
- Last day for students Friday the 20<sup>th</sup> @ 1:30.
- Winter Concert is Tuesday the 10th at 6 PM.
- AR party will be a movie at Central City.
- Jan. 3<sup>rd</sup> we will have Teacher Inservice.
- Instructional Rounds for teachers went very well in November. It was fun to host other teachers from Cross County.

**Board of Education Regular Meeting**  
Middle School/High School Media Center  
565 Kimmel Street  
Osceola, NE 68651  
November 11, 2024 @ 6:00PM

1. Osceola Public Schools Board of Education Information

Notice of this meeting was posted at the Jeffrey Elementary School, Osceola Middle School/High School, Pinnacle Bank of Osceola, and the Osceola Post Office on November 7, 2024. This notice was also published in *The Polk County News* on the same date. A copy of the agenda items is tentative and may be changed by the Board if necessary.

2. Opening Procedures

2.1. Call the Meeting to Order

Board President Michael Neujahr called the regular meeting to order at 6:00 PM and informed those in attendance that a current copy of the Open Meetings Act is posted in the meeting room, then directed the public to its location.

2.2. Roll Call

Jennifer Boruch:	Present	Michael Neujahr:	Present
Anthony Mestl:	Present	Jena Ockander:	Absent
Daisy Naber:	Present	Eric Yungdahl:	Present

Also, present were Superintendent Jason Lavaley, Principal Evan Feezell, Principal Brett Webster, Activities Director Jason Zelasney, Student Council President Bransen Lavaley, and Debra Berry.

2.3. Excuse Board Members Who Are Absent

To excuse Jena Ockander from the meeting passed with a motion by Eric Yungdahl and a second by Daisy Naber.

Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Jena Ockander: Yea, Eric Yungdahl: Yea

3. Recognition of Visitors/Communications from the Public

There were no patrons at the meeting.

4. Mr. Kyle Overturf, CPA, from AMGL, PC, to review the audit of the 2023-2024 district finances

Mr. Kyle Overturf, CPA of AMGL, PC, reviewed the audit of the 2023-2024 district finances with the Board.

5. Reports

5.1. Student Body President Report

Student Council President Bransen Lavaley gave his oral report about: there has been no negative comments from the students; and it seems that everything is running smoothly from the

students' point of view.

## 5.2. AD Report

Activities Director Jason Zelasney gave his written and oral report about: the Football Team finished their season with a record of 2-6 which ended the high school football careers of Braxton Mestl, Landyn Roebuck. Liam White, Bransen Lavaley, and Conner Schnell: the Volleyball Team finished their season 19-13 after a first round loss in sub districts which ended the high school volleyball careers of Eastyn Kropatsch, Melinn Roberts, and Janna Roberts; Basketball and Wrestling practices start on Monday; the Middle School Volleyball Team won their first CRC JH Championship; 10 boys are out for MS Boys Basketball coached by Garrett Fisher; 9 girls are out for MS Girls Basketball coached by Cheri Prososki; and One Act had their first performance this past Saturday.

## 5.3. Principals Reports

### 5.3.1. Elementary Report

Elementary Principal Brett Webster gave his written and oral report about: the Holiday Concert will be on December 10th at 6:00 PM in the new gym; "Donuts with Grownups" is scheduled for December 6th starting at 7:40 AM; new plaques are ready to go on the wall; the Book Fair did very well; the Elementary School Store Fundraiser earned \$240.11; gift cards are at a total of \$1,960.00; MAPS and Fastbridge testing will take place in December; "Books are Fun" donation total was \$5,118.98; and the AR party for the semester is going to be going to a movie.

### 5.3.2. MS/HS Report

Middle/High School Principal Evan Feezell gave his written and oral report about: the issue during lunch has been fixed; Bulldog Pride tickets; "Teacher of the Month" and "Student of the Month" awards; winter tests are being scheduled; Parent-Teacher Conferences were 54% attended; working on MTSS; field trips taken by JAG and Psychology; and "Bulldog Time" has tiers along with middle school explore classes.

## 5.4. Superintendent's Report

Superintendent Jason Lavaley gave his written and oral report about: looking to pour new throwing pads at the track before winter; water will be run to the FFA property (learning farm); the Senior meeting to begin the FAFSA process was held November 7<sup>th</sup> which is required by the State; positive net option enrollment of 15 students; possible digital version of the newsletter; the State Education Conference is November 20<sup>th</sup>-22<sup>th</sup>; NASB updates; and Superintendent's calendar.

## 6. Action Items

### 6.1. Consent Agenda

To approve the consent agenda passed with a motion by Jennifer Boruch and a second by Michael Neujahr.

Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Eric Yungdahl: Yea

#### 6.1.1. Approval of the Previous Meeting's Minutes

#### 6.1.2. Treasurer's Report

6.1.3. Payment of general fund claims in the amount of \$393,131.68

6.1.4. Payment of bond fund claims of \$89,608.75

6.2. Consider, discuss and take all necessary action on

6.2.1. Consider, discuss, and take all necessary action on approving Debra Berry's retirement as Business Manager from Osceola Public Schools effective December 31, 2024

To approve Debra Berry's retirement as Business Manager from Osceola Public Schools effective December 31, 2024 passed with a motion by Jennifer Boruch and a second by Eric Yungdahl.

Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Eric Yungdahl: Yea

6.2.2. Consider, discuss and take all necessary action to approve district audit for fiscal year 2023-2024

To accept the 2023-2024 audit of the district finances that was performed by certified accountants representing AMGL, PC passed with a motion by Anthony Mestl and a second by Daisy Naber.

Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Eric Yungdahl: Yea

6.2.3. Superintendent Evaluation

The Board reviewed Superintendent Jason Lavaley's evaluation.

7. Next Meeting Dates and Times

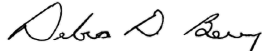
7.1. Regular meeting December 9, 2024, 6:00 PM at the Osceola Middle/High School Media Center.

8. Adjournment

To adjourn meeting at 7:21 PM passed with a motion by Jennifer Boruch and a second by Anthony Mestl.

Jennifer Boruch: Yea, Anthony Mestl: Yea, Daisy Naber: Yea, Michael Neujahr: Yea, Eric Yungdahl: Yea

Respectfully submitted,



Debra D. Berry, Board Secretary Appointed

**Board Report – Monthly  
GENERAL FUND**

Posted - During Check Cycle; Fund Number 01; Processing Month 12/2024

<u>Check #</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Check Total</u>
35782	AMGL CPAs & ADVISORS	DISTRICT AUDIT	12,925.00
35783	CARLSON, NICKI	CHRISTMAS PROGRAM SUPPLIES	44.43
35784	CITY OF OSCEOLA	WATER/SEWER/COMPACTOR	3,157.94
35785	CONTROL SERVICES, INC.	HEATING REPAIRS	3,813.64
35786	EAKES OFFICE PLUS	SUPPLIES	1,035.03
35787	ESSENTIAL SCREENS	BACKGROUND CHECKS	58.85
35789	ESU #7 PRODUCTION DEPARTMENT	SUPPLIES	2,086.41
35790	ESU #7 SPECIAL EDUCATION DEPT	SPED SERVICES	18,437.03
35788	ESU #7	MAINTENANCE	75.00
35791	FOLLETT CONTENT SOLUTIONS, LLC	LIBRARY BOOKS	405.88
35792	FRONTIER COOPERATIVE COMPANY	FUEL	2,384.68
35793	GARY'S PLUMBING, LLC	SUPPLIES	70.12
35794	GO PHYSICAL THERAPY, LLC	OT-RELATED SERVICES - SA SPED	2,546.16
35795	HOMETOWN LEASING	COPIER LEASE	413.97
35796	JACKSON SERVICES, INC.	RUG SERVICE	384.43
35797	JOHANSEN, JENNA	CHRISTMAS PROGRAM SUPPLIES	52.00
35798	KSB SCHOOL LAW	LEGAL SERVICES	225.00
35799	LAVALEY, JASON	FCS SUPPLIES	240.72
35800	LITERACY RESOURCES, LLC	SUPPLIES	348.20
35801	MATHESON TRI-GAS, INC.	SUPPLIES	95.81
35802	MENARDS	SUPPLIES	116.69
35803	NATIONWIDE MUTUAL INSURANCE COMPANY	BOND INSURANCE	300.00
35804	NEBRASKA CENTRAL EQUIPMENT, INC.	LABOR/PARTS/REPAIRS	160.00
35805	NEBRASKA SAFETY CENTER	BUS DRIVER TRAINING DYLAN KAUP	500.00
35806	OPTUM	FLEX PLAN FUNDING	150.00
35807	OSCEOLA FOOD MART	SUPPLIES	314.25
35808	OSCEOLA PUBLIC SCHOOLS	NOVEMBE PRESCHOOL MILK	89.65
35809	OSCEOLA TIRE AND SERVICE, LLC	LABOR/PARTS/REPAIRS	160.00
35810	PINNACLE BANK	SUPPLIES	1,888.91
35811	PINNACLE BANK	SUPPLIES	339.00
35812	POLK COUNTY HEALTH DEPARTMENT	FEES	2,753.35
35813	POLK COUNTY RPPD	ELECTRICITY	9,358.74
35814	PRESTO-X, A RENTOKIL COMPANY	PEST CONTROL	359.88
35815	SPARROW PUBLICATIONS, LLC	PRINTING	125.75
35816	SPORT SAFE TESTING SERVICE, INC.	RANDOM DRUG TESTING	438.00
35817	TONNIGES CHEVROLET, INC.	LABOR/PARTS/REPAIRS	23.74
35818	TRANE U.S., INC.	ELEMENTARY HVAC REPAIRS	1,841.28

**Board Report - Monthly**

Posted - During Check Cycle; Fund Number 01; Processing Month 12/2024

<u>Check #</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Check Total</u>
35819	TRUCK CENTER COMPANIES	LABOR/PARTS/REPAIRS	4,008.73
35820	WALLER, SUSAN	PRESCHOOL CHRISTMAS PRESENTS	65.85
35821	WEBSTER, BRETT	SUTTON EXTERNAL VISIT MILEAGE	73.7
35822	WINDSTREAM	STATE INTERNET CONTRACT	598.44
35823	WOODRIVER ENERGY LLC	NATURAL GAS	<u>2,309.63</u>
<b>Checking Account Total:</b>			<b>74,775.89</b>
<b>Checking: 1</b>			
680	ESTECH SYSTEMS, INC.	PHONE SERVICES	93.98
682	FARM BUREAU FINANCIAL SERVICES	TERM LIFE INSURANCE	13.81
683	MG TRUST COMPANY	TSA PAYABLE	685.00
681	OPTUM	FLEX PLAN FUNDING	2,929.20
679	PLIC - SBD GRAND ISLAND	LTD INSURANCE	1,167.08
678	QUADIANT LEASING USA, INC.	POSTAGE METER LEASE	<u>323.73</u>
<b>Checking Account Total:</b>			<b>5,212.80</b>
<b>Checking: 4</b>			
2308	OPTUM	FSA OCT 24	150.00
2306	OSCEOLA FOOD MART	SUPPLIES	339.20
2310	POSTMASTER	DEC NEWSLETTERS	219.92
2309	WEGENER EQUIPMENT & TRAILER SALES LLC	EQUIPMENT	<u>3,250.00</u>
<b>Checking Account Total:</b>			<b><u>3,959.12</u></b>
<b>TOTAL CHECKS &amp; PREPAIDS</b>			<b>83,947.81</b>
<b>TOTAL PAYROLL</b>			<b><u>332,561.64</u></b>
<b>GRAND TOTAL</b>			<b><u>416,509.45</u></b>

To the Osceola School Board:

I am writing to inform you that I will be resigning from my position as Elementary Principal at the conclusion of the 2024/2025 school year.

My time in Osceola has been amazing and I will be forever grateful that you took a chance on me. Thank you for supporting me and continuing to help me become the leader I am today. I wish the school district all the best as they continue to be one of the greatest districts in the state.

Professionally

A handwritten signature in cursive script that reads "Brett Webster". The signature is written in black ink and has a long horizontal flourish extending to the right.

Brett Webster

## **2008 Meetings**

The formation of policy is public business and will be conducted openly in accordance with the Nebraska Open Meetings Act.

### 1. Types of Meetings

- a. The board shall hold its regular meetings on or before the third Monday of each month.
- b. Special and emergency meetings may be called as provided by law.
- c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

### 2. Notice

The board shall give reasonable advance publicized notice of the time and place of each of its meetings, which generally will be 48 hours or more in advance of the meeting. Such notice shall be transmitted to all members of the board and to the public.

**Publication Procedure if the Newspaper Will Be Finalized for Printing Prior to the Time and Date of the Meeting.** Notice of regular and special meetings shall be (1) published in a newspaper of general circulation within the district that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers.

**Publication Procedure if the Newspaper Will Not Be Finalized for Printing Prior to the Time and Date of the Meeting.** Notice of regular and special meetings shall be (1) posting on the newspaper's website, if available, and (2) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the school district's jurisdiction is to be finalized for printing prior to the time and date of the meeting.

Newspapers of general circulation in the district includes the Polk County News. Such notice shall contain a statement that the agenda shall be readily

available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board.

In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the school district will (1) post the notice on its website, if available, (2) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (3) post the notice in a conspicuous public place in the school district's jurisdiction. The school district will keep a written record of the posting.

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

### 3. Weather Delays

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay. Notice of the date, time, and location of the postponed meeting will be advertised as required in the "Notice" section above.

### 4. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.
- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session,

and the record shall state how each member voted, or if the member was absent or not voting.

- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and shall be published on the school district's website within ten working days of the last meeting or prior to the next convened meeting, whichever occurs earlier. The minutes shall be available on the website for at least six months.

Adopted on: November 11, 2019

Revised on: December 9, 2024

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

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

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

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

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

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

### **II. Procurement System**

The District maintains the following purchasing procedures.

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

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

## **B. Methods of Purchasing**

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

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

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

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

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

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

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

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

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement. If sealed bids are not accepted for a purchase of over \$250,000, the district will retain an explanation for that decision.

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

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

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

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

5. **Competitive Proposals.**

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

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

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

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

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

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

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

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

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, public policy compliance, proper classification of employees (see the Fair Labor Standards Act, 29 U.S.C. 201, chapter 8), record of past performance, and financial and technical resources when conducting a procurement transaction.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

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

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

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

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

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

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

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

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

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

### **D. Enforcement**

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

## **IV. Property Management Systems**

### **A. Property Classifications**

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$10,000.
2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the

capitalization level established by the District for financial statement purposes or \$10,000, regardless of the length of its useful life. 2 C.F.R. §200.94.

3. Computing Devices means machines that acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
  - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
  - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

## **B. Inventory Procedure**

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

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

## **C. Inventory Records**

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

1. Serial number;
2. District identification number;
3. Manufacturer;

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

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

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

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

#### **E. Maintenance**

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

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

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. The District will notify the Federal agency or pass-through entity of any loss, damage, or theft of equipment that will have an impact on the program.

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

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the

property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

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

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

If the item has a current fair market value of \$10,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency or pass-through entity. The Superintendent or his/her designee will utilize sales procedures which ensure the highest possible return on the disposal of the equipment.

### **I. Equipment Retention**

When included in the terms and conditions of the Federal award, the Federal agency may permit the recipient to retain equipment, or authorize a pass-through entity to permit the recipient to retain equipment, with no further obligation to the Federal Government unless prohibited by Federal statute or regulation.

### **J. Equipment and Capital Expenditures**

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

### **K. Depreciation**

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

### **L. Reporting and Recording Federal Property Interest**

The district will comply with federal interest reporting and submit annual reports, if required, regarding a real property interest due to a renovation, major remodeling, construction, or real property project funded by federal grant funds.

### **V. Financial Management**

## **A. Identification**

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

## **B. Financial Reporting**

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

## **C. Accounting Records**

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

## **D. Internal Controls**

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

## **E. Budget Control**

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

## **F. Payment Methods**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **VI. Written Compensation Policies**

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

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required "match" in a federal program. These

documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into official records;
- (3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- (5) Comply with the established accounting policies and practices of the District and
- (6) Support the distribution of the employee's salary or wages among specific activities or costs objectives.

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

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

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

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

#### **D. Leave**

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

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

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

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

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

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

### **A. Required Terms**

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

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

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

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

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

### **C. Record Keeping**

#### 1. Record Retention

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

§§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

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

## 2. Maintenance of Procurement Records

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

## **D. Privacy**

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

Adopted on: December 9, 2019

Revised on: December 9, 2024

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