

Board of Education Regular Meeting

SEM School Library
205 E 5th Avenue
Sumner, NE 68878

Wednesday, December 11, 2024 6:30 PM

Mrs. Jennifer Anderson: Present

Mr. Kirby Burden: Present

Mrs. Jana Hoos: Present

Mr. Matthew Hothem: Present

Mrs. Rachel Hrasky: Present

Mrs. Laura Robbins: Present

1. Declaration of Intend – Open Meetings Act

2. Call to Order

2.1. Pledge of Allegiance

2.2. Roll Call of Members

2.3. Recognition of Student Achievement

PreK-3rd Grade - Adaline Miller

4th - 8th Grade - Dillan Mazariagos

9th-12th Grade - Allie Rohde

3. Consent Agenda

Motion to approve the consent agenda Passed with a motion by Mrs. Jana Hoos and a second by Mrs. Laura Robbins.

Yea: 6, Nay: 0

- 3.1. Approval of Minutes
- 3.2. Approval of the Monthly bills, Claims and Payroll
- 3.3. Approval of Treasurer's Report and Budget Report.
4. Administrative Report
 - 4.1. Principal's Report
 - 4.2. Superintendent's Report
5. Board of Education Subcommittee Report(s)
 - 5.1. Sharing of Education Conference Attendees

Laura Robbins shared that she heard good information presented, and it was interesting in what other schools are doing.

Jennifer Anderson also shared that there was good information presented. One thing she enjoyed was the appearance of Facebook in other schools. We need to handle Facebook differently, such as having more happy faces on it.

6. Business Items

- 6.1. Discussion on the topic of a temporary retirement incentive program (TRIP).

Laura Robbins thanked (Dr. Conradt) for the added information.

Jenn Anderson's comments were: the money is a lot more than in the past, we don't offer this frequently, we need to get Laura up to speed with how this works, and can we have more time to make a decision?

Matt Hothem stated it really needs to be done by January's meeting. He also said "we should forego insurance and set an amount of money".

Kirby Burdon also commented "forgo insurance".

Suggestions were it was \$10,000 in previous years, we could increase it to \$15,000.

Rachel commented they need to notify Dr. Conradt within 5 days.

Matt stated teachers wanting this should notify Dr. Conradt by 3:30 pm on Wednesday, December 18, 2024.

Motion to approve a Temporary Retirement Incentive Program of \$15,000, response due Wednesday, December 18, 2024 by 3:30 pm Passed with a motion by Mrs. Rachel Hrasky and a second by Mrs. Jennifer Anderson.

Yea: 6, Nay: 0

- 6.2. Take action to accept resignation of Superintendent Conradt effective June 30, 2025, and thank her for her service to the school district.

Matt clarified that, per NASB we needed a resignation to clean things up.

Motion to accept resignation of Superintendent Conradt effective June 30, 2025 Passed with a motion by Mrs. Rachel Hrasky and a second by Mrs. Laura Robbins.

Yea: 4, Nay: 2

- 6.3. Discuss and Approve Required Policy Updates

Dr. Conradt explained policies 2008 Meetings and 3004.1 Fiscal Management for Purchasing & Procurement Using Federal Funds are required by law, due to changes made during the last legislative session.

Jenn Anderson asked to have it tabled since she had been at a meeting for work on Tuesday and the board meeting packet wasn't sent until 3:30 pm on Tuesday.

Dr. Conradt stated that the law has changed, and the policy changes are required by law. No further discussion by members and no motion to table this agenda item until January.

Motion to approve required proposed policies: 2008 Meetings and 3004.1 Fiscal Management for Purchasing & Procurement using Federal Funds Passed with a motion by Mrs. Jana Hoos and a second by Mrs. Rachel Hrasky.

Yea: 6, Nay: 0

- 6.4. 2023-2024 AQuESTT Classification

Dr. Conradt explained AQuESTT Classifications given to our Elementary, Jr-Sr High, and District. All were rated EXCELLENT!

- 6.5. 2024 Spring Nebraska Student-Centered Assessment System (NSCAS) Scores

Dr. Conradt shared the NSCAS test scores. She asked the board to review the scores before the January board meeting so they could discuss this agenda item more.

- 6.6. Superintendent Evaluation - Possible Executive Session

Mr. Hothem handed out the Superintendent Evaluation to board members. He gave them time on each standard to read the ranking and comments.

Motion to accept Superintendent Conradt's evaluation Passed with a motion by Mrs. Jennifer Anderson and a second by Mr. Kirby Burden.

Yea: 6, Nay: 0

6.7. Recognition of two Board Members

Mr. Matt Hothem presented a plaque thanking Mrs. Jana Hoos and Mrs. Rachel Hraskythem for their 4 years of service on the School Board.

7. Recognition of Public Wishing to Address the Board

Two people signed up to address the School Board.

Mr. Hothem read out loud SEM's Policy #2009 Public Participation at Board Meetings to attendees at the board meeting.

Mrs. Tiffany Claflin decided to pass on commenting, stating she didn't need to at that time. Mrs. Rachel Schroeder stated she had a complaint that involved a staff member, but since it involved students' names, she would have to submit the written complaint. She handed the complaint to the Board President. He read the complaint and then stated he would have to talk to SEM's school attorney.

8. Adjourn

Motion to adjourn at 7:10 pm Passed with a motion by Mrs. Rachel Hrasky and a second by Mrs. Laura Robbins.

Yea: 6, Nay: 0

NOTICE OF MEETING
BOARD OF EDUCATION OF THE
SCHOOL DISTRICT # 24-0101
SUMNER-EDDYVILLE-MILLER
IN THE COUNTY OF DAWSON,
IN THE STATE OF NEBRASKA
Wednesday December 11th ²⁰²⁴ @6:30 p.m. Regular
School Board Meeting .

Notice is hereby given that the Work session of the Board of Education of the School District of Sumner Eddyville Miller in the County of Dawson, in the State of Nebraska will be held on December 11th @ 6:30p.m. in the library. The meeting is open to the public. An agenda for such meeting is kept continuously current and is available for public inspection at the office of the Superintendent.

Jana Hoos ,
SEM School Board Secretary

TREASURER'S REPORT
DECEMBER 11TH , 2024
All balances as of 11/30/2024
Five Points Bank

=====

Hot Lunch Fund: \$ 4279.14 -----

General Fund Account Checking: \$ 429,063.68

General Fund Clearing Account: \$ 3,000.00

General Fund ICS Account
9582 \$ 1,132,904.42

SEM Building Savings Fund: #600407 \$ 422,822.35

SEM Building Fund C.D. #95218202 Int 4.96% \$ 97,054.27

for 8 months Maturity date of February 14, 2025

SEM Building Checking Fund #10162 \$ 200.00

SEM Depreciation ICU #9558 \$ 425,924.94

SEM Depreciation Fund C.D. #95130312 \$ 96,525.27

Int. @2.13% for 30 months maturity 8/22/2025

SEM Depreciation Fund Checking #10154 \$ 200.00

SEM Employee Benefit Fund Savings #600369 \$ 534.66

SEM Employee Benefit Fund C.D. #95220158 \$ 45,290.72

Int. @ 1.49% Maturity Jan 28, 2025 7 mon term

SEM Student Fee Fund: #10378952 \$ 0

SEM Bond Fund #10505857 \$ 61,412.69

Revenue Journal

Fiscal Year: 2025

Entry Line	Date Account	Received From	Receipt Description	Accrue	Description	Bank ID/Account	Receivable	Received
Journal: 43			12/05/2024 Revenue Journal					
Entry	11/15/2024	State of ne	349079.00		esser funds	A : GENERAL	Security State	
1	01-1-04998-000-000		essers III				0.00	349,079.00
Entry	11/15/2024	State of ne	3510		high Ability learners	A GENERAL	Security State	
1	01-1-03535-000-000		High Ability Learners				0.00	3,510.00
Entry	11/15/2024	Buffalo Co	7534.08		treasurer	A GENERAL	Security State	
1	01-1-01125-000-000		Motor Vehicle Taxes				0.00	3,665.04
2	01-1-01100-000-000		Local District Taxes				0.00	3,198.50
3	01-1-03180-000-000		Prorate Motor Vehicle				0.00	240.86
4	01-1-01140-000-000		penalties and interest on taxes				0.00	57.22
5	01-1-02110-000-000		County Fines And License				0.00	372.46
Totals for Entry 15919							0.00	7,534.08
Entry	11/15/2024	custe co	10843.76		treasurer	A GENERAL	Security State	
1	01-1-01125-000-000		Motor Vehicle Taxes				0.00	1,043.11
2	01-1-01100-000-000		Local District Taxes				0.00	9,554.27
3	01-1-01140-000-000		penalties and interest on taxes				0.00	144.40
4	01-1-02110-000-000		County Fines And License				0.00	101.98
Totals for Entry 15920							0.00	10,843.76
Entry	11/15/2024	Dawson Co	37393.31		treasurer	A GENERAL	Security State	
1	01-1-01125-000-000		Motor Vehicle Taxes				0.00	5,308.66
2	01-1-01100-000-000		Local District Taxes				0.00	29,942.31
3	01-1-01140-000-000		penalties and interest on taxes				0.00	930.25
4	01-1-02110-000-000		County Fines And License				0.00	1,212.09
Totals for Entry 15921							0.00	37,393.31
Entry	11/15/2024	college reimbursemen	2129.38		tierra bowie	A GENERAL	Security State	
1	01-1-05690-000		other non program receipts				0.00	2,129.38
Entry	11/15/2024	laurie smith	600		rent	A GENERAL	Security State	
1	01-1-01910-000-000		Rent On School Facilities				0.00	600.00
Entry	11/15/2024	lunch w/h	1800.55		lunch w/h	A GENERAL	Security State	
1	01-1-09000-001-000		Non Programed Receipt Eftps				0.00	1,800.55
Entry	11/15/2024	retirement	44770.60		NE retirement	A GENERAL	Security State	
1	01-1-09000-900-000		Retirement to write one check				0.00	44,770.60
Entry	11/15/2024	FFA	8680.29		reimburse for ffa	A GENERAL	Security State	
1	01-1-05200-000-000		Transfers From Other Fund				0.00	8,680.29
Entry	11/15/2024	lunch	5901.94		nov lunch salary	A GENERAL	Security State	
1	01-1-09000-002-000		Non Prog. Receipt Hot Lunch Payroll				0.00	5,901.94
Totals for Journal 43							0.00	472,242.91

Bank Account Totals			
A	GENERAL CKING	Security State Bank	472,242.91

Fund Summary		Receivable	Received
01	GENERAL FUND	0.00	472,242.91

Consolidated Check Listing

Direct Dep.	Check	Check Date	Payable To	Amount
01 - GENERAL FUND				
	00042492	12/10/2024	Aflac Administrative Services	2,914.59
	00042493	12/10/2024	Ameritas Life Insurance Corp	760.52
	00042494	12/10/2024	Beacon Observer	113.93
	00042495	12/10/2024	Blue Cross Blue Shield	64,434.99
	00042496	12/10/2024	B S N Sports LLC	819.58
	00042497	12/10/2024	Country Partners Cooperative	10,809.32
	00042498	12/10/2024	CREDIT MANAGEMENT SERVICE INC.	238.30
	00042499	12/10/2024	Dawson Public Power	4,646.48
	00042500	12/10/2024	Dearborn National	143.98
	00042501	12/10/2024	Devine Agency/	100.00
	00042502	12/10/2024	Eakes office solutions	449.90
	00042503	12/10/2024	Eggleston Oil Company	406.68
	00042504	12/10/2024	Educational Service4 Unit 11	25.00
	00042505	12/10/2024	Educational Service Unit 10	26,810.31
	00042506	12/10/2024	FIVE POINTS BANK	7,324.63
	00042507	12/10/2024	Frontier	3,227.82
	00042508	12/10/2024	General Fund Clearing Fun	2,695.47
	00042509	12/10/2024	HOBART SALES AND SERVICES	1,160.58
	00042510	12/10/2024	Home Town Bank	42,087.00
	00042511	12/10/2024	jake rosentraeder	130.00
	00042512	12/10/2024	Jostens	169.95
	00042513	12/10/2024	Kirby Burden	327.79
	00042514	12/10/2024	KSB School Law	59.00
	00042515	12/10/2024	LIPS Printing Service	32.84
	00042516	12/10/2024	Madison National Life Ins. Co., Inc.	702.46
	00042517	12/10/2024	Menards -- Kearney	276.89
	00042518	12/10/2024	MG Trust Company	350.00
	00042519	12/10/2024	NASB Alicap	159.00
	00042520	12/10/2024	Nebraska Child Support Payment Center	592.00
	00042521	12/10/2024	NEBRASKA ASSOCIATION OF SCHOOL BOARDS	150.00
	00042522	12/10/2024	Nebraska Safety and Fire Equipment Inc.	316.27
	00042523	12/10/2024	omaha marriot DTN capitol District	1,805.00
	00042524	12/10/2024	paxton schools	16.80
	00042525	12/10/2024	Platinum Awards and Gifts	130.60
	00042526	12/10/2024	Platte Valley Glass	6,740.00
	00042527	12/10/2024	PestoX	111.42
	00042528	12/10/2024	QuaverED.inc	2,100.00
	00042529	12/10/2024	Security State Bank	51,009.70
	00042530	12/10/2024	Sem Hot Lunch Fund	354.62
	00042531	12/10/2024	Sem Public School 24-0101	600.00
	00042532	12/10/2024	Stevens Welding Shop	586.60

Consolidated Check Listing

Direct Dep.	Check	Check Date	Payable To	Amount
	00042533	12/10/2024	TK Elevator Corp	310.03
	00042534	12/10/2024	US Bank	5,442.15
	00042535	12/10/2024	Verizon Business	91.88
	00042536	12/10/2024	Village Uniform	412.12
	00042537	12/10/2024	Village Of Sumner	738.00
	00042538	12/10/2024	Walmart Community-Capital One	54.87
	00042539	12/10/2024	Yanda's Music And Pro Audio	359.18
01 - GENERAL FUND Totals:				243,298.25
06 - LUNCH FUND				
	00008527	12/10/2024	Ameritas Life Insurance Corp	34.76
	00008528	12/10/2024	Blue Cross Blue Shield	3,084.60
	00008529	12/10/2024	Cash-wa Distributing	10,637.40
	00008530	12/10/2024	Dearborn National	8.36
	00008531	12/10/2024	FIVE POINTS BANK	116.67
	00008532	12/10/2024	Home Town Bank	1,233.92
	00008533	12/10/2024	Madison National Life Ins. Co., Inc.	24.28
	00008534	12/10/2024	Security State Bank	1,201.92
	00008535	12/10/2024	Sem Hot Lunch Fund	140.38
06 - LUNCH FUND Totals:				16,482.29
Report Total:				259,780.54

Check and Deposit Slip Register

ALL Data

Cycle Number: 369
 Period End: 11/30/2024
 Check Date: 12/06/2024

Arranged by:
Check Number

Bank ID	Bank Account		Bank Name	Earning	Deduction	Net	Fringe
Email	Chk Num	Emp PR ID	Employee Name				
Deposits							
Fund: 01 GENERAL FUND							
A	GENERAL CKING		Security State Bank				
	00012345	BAUER	Edith A Bauer	280.00	-161.42	118.58	21.42
	00012346	BEAVERSJA	James D Beavers	6,468.01	-2,246.67	4,221.34	1,952.24
	00012347	BENTANN	Ann C Bentley	780.00	-59.67	720.33	59.67
	00012348	BERG	Marlin Berg	2,299.20	-175.89	2,123.31	175.89
	00012349	BERGMARCI	Marcia Berg	2,866.00	-905.58	1,960.42	2,174.42
	00012350	BOMBERGER	Karen Bomberger	280.00	-21.42	258.58	21.42
	00012351	BOSAKJUSTI	Justin S. Bosak	6,675.37	-2,205.83	4,469.54	3,384.59
	00012352	BOSAKMAND	Mandy L Bosak	3,727.84	-1,012.16	2,715.68	667.91
	00012353	BOWIE	Tierra D Bowie	5,931.62	-1,974.87	3,956.75	3,274.62
	00012354	BROWNE	Luke Browne	4,772.05	-1,574.38	3,197.67	2,501.84
	00012355	BROWNEMM	Emme Brown	3,871.92	-1,075.20	2,796.72	1,499.12
	00012356	BURDENCYRY	Crystal L Burden	4,204.50	-1,020.76	3,183.74	2,428.79
	00012357	BURMANCYN	Cynthia Burman	2,241.42	-608.97	1,632.45	1,222.18
	00012358	CARR	Hannah CARR	2,384.12	-687.26	1,696.86	1,243.44
	00012359	CASTELLAN	Dilia Castellanos	2,534.74	-759.97	1,774.77	1,260.06
	00012360	CLAFLIN	Traven Claflin	1,277.33	-97.71	1,179.62	97.71
	00012361	CLAFLINTIF	Tiffany Claflin	4,143.35	-1,406.44	2,736.91	2,956.89
	00012362	CONRADT	Candace Conradt	12,425.13	-4,272.02	8,153.11	2,131.61
	00012363	DANIEGGLES	Dani Eggleston	1,862.72	-428.72	1,434.00	333.75
	00012364	EGGLES	Marissa Eggleston	3,736.20	-1,180.25	2,555.95	2,319.44
	00012365	EGGLESTON	Micah Eggleston	1,021.87	-78.86	943.01	78.18
	00012366	EGGLESTON	Madiera G Eggleston	4,571.35	-1,464.70	3,106.65	3,044.04
	00012367	EYNETICH	Brianna Eyenetch- Hanson	3,488.72	-1,091.93	2,396.79	2,276.72
	00012368	FEESLIND	Linda K Fees	360.00	-27.54	332.46	27.54
	00012369	FRANSCOT	Scott L Franzen	8,195.74	-2,645.36	5,550.38	3,661.86
	00012370	FREEMANMI	Misty L. Freeman	4,267.47	-1,227.51	3,039.96	2,999.53
	00012371	GURNEY	Brenna Gurney	2,580.60	-738.66	1,841.94	1,273.23
	00012372	HARDERANN	Anna Linn Marie Harder	220.00	-16.83	203.17	16.83
	00012373	HOOSJANA	Jana Hoos	2,539.85	-292.42	2,247.43	204.18
	00012374	HOTHEM	Katie Hothem	5,364.80	-1,926.81	3,437.99	3,152.81
	00012375	HRASKYSHA	Shane Hrasky	2,299.20	-175.89	2,123.31	175.89
	00012376	HUNTMEGAN	Megan Hunt	5,001.06	-2,030.18	2,970.88	1,704.67
	00012377	JOHNCONJ	Connie J Johnson	2,069.09	-273.85	1,795.24	166.33
	00012378	JONESDEBO	Deborah A Jones	6,481.83	-2,270.45	4,211.38	2,802.47
	00012379	KAPPELERIK	Erika M. Kappel	6,990.81	-1,922.33	5,068.48	3,460.27
	00012380	KENTONTAM	Tammy R Kenton	6,849.66	-2,227.93	4,621.73	2,857.38
	00012381	KLINT	Emily Klintworth	5,314.57	-1,680.11	3,634.46	2,595.44
	00012382	LINEDARBY	Darby Line	2,299.20	-175.89	2,123.31	175.89
	00012383	LONGRONA	Ronald R Long	280.00	-61.42	218.58	21.42
	00012384	MARTIN	Colløen R Martin	3,736.20	-1,183.13	2,553.07	2,864.82
	00012385	MCARTHURJ	John D McArthur	6,227.00	-1,901.76	4,325.24	3,326.39
	00012386	MCKELOIS	Lois E Mc Kenzie	5,636.23	-2,011.32	3,624.91	1,802.95
	00012387	MEYERDIET	Dietrich J Meyer	1,630.02	-222.07	1,407.95	131.04
	00012388	MILLERWILL	Will Miller	996.00	-76.19	919.81	76.19
	00012389	OURADA	Angela R Ourada	6,051.37	-1,886.95	4,164.42	3,291.32
	00012390	PATTERSON	Dave Patterson	140.04	-10.71	129.33	10.71
	00012391	PERDOMO	Rosalinda Perdomo	2,164.62	-517.36	1,647.26	396.72

Check and Deposit Slip Register

ALL Data

Cycle Number: 369
 Period End: 11/30/2024
 Check Date: 12/06/2024

Arranged by:
 Check Number

Bank ID Email	Bank Account Chk Num	Emp PR ID	Bank Name Employee Name	Earning	Deduction	Net	Fringe
00012392	PFLASTER		Kinsey Pflaster	580.00	-44.37	535.63	44.37
00012393	PIERCEJEAN		Jean L. Pierce	6,035.40	-1,634.83	4,400.57	2,655.59
00012394	QUAD		Nicole Quadhamer	2,391.25	-1,013.61	1,377.64	1,226.56
00012395	ROBBINS		Kyla Robbins	2,442.40	-579.45	1,862.95	437.60
00012396	ROHDEBREN		Brenda K Rohde	2,830.32	-762.15	2,068.17	1,323.38
00012397	ROHDEJOHN		John A Rohde	5,412.70	-2,107.59	3,305.11	2,423.44
00012398	ROSENJAKE		Jake Rosentreader	2,151.61	-330.93	1,820.68	172.97
00012399	SCHROEDER		Lana Schroeder	4,821.93	-1,407.27	3,414.66	3,075.82
00012400	SHOEMAKER		Kristi Shoemaker	5,844.70	-1,669.43	4,175.27	2,521.91
00012401	SIMMONSAR		Aaron Simmons	3,251.25	-1,096.75	2,154.50	2,250.98
00012402	SINDTHOLLY		Holly Sindt	5,229.08	-1,541.70	3,687.38	920.72
00012403	SMITHLAURI		Laurie L Smith	6,154.07	-2,413.42	3,740.65	3,309.78
00012404	TRAMPETIFF		Tiffany Trampe	5,476.35	-1,646.64	3,829.71	3,194.82
00012405	UNICKMCKE		Mckenna Unick	3,977.13	-1,111.22	2,865.91	1,517.56
00012406	WILLIAMS		Scott A. Williams	6,127.80	-2,397.67	3,730.13	3,304.71
00012407	WISEMANHA		Haley S. Wiseman-Kociemba	200.00	-198.32	1.68	842.05
Fund Totals:				232,464.81	-69,968.70	162,496.11	101,544.09

Fund: 06

LUNCH FUND

B

HOT LUNCH CKING Security State Bank

00123456	BURMANCYN		Cynthia Burman	34.29	-9.33	24.96	6.01
00123457	CLAFLIN A		Aubree Clafin	2,126.72	-506.23	1,620.49	1,201.50
00123458	CLEMENTAU		Audrey Christine Clement	1,134.56	-284.96	849.60	203.27
00123459	SCOVILLE		Sarah Scoville	2,981.50	-864.46	2,117.04	2,769.13
Fund Totals:				6,277.07	-1,664.98	4,612.09	4,179.91

Totals: 238,741.88 -71,633.68 167,108.20 105,724.00

Report Totals: 238,741.88 -71,633.68 167,108.20 105,724.00

Bank Account Totals

Fund:

A	GENERAL CKING	Security State Bank	162,496.11
B	HOT LUNCH CKING	Security State Bank	4,612.09



EDUCATIONAL SERVICE UNIT 10

PO BOX 850
 KEARNEY NE 68848-0850
 Phone: 308-237-5927

IMPORTANT!
 PLEASE RETURN REMITTANCE
 COPY WITH YOUR PAYMENT
 AND INDICATE WHICH CHARGES
 ARE BEING PAID

SEM PUBLIC SCHOOLS
 PO BOX 126
 SUMNER NE 68878

ACCT NO 192200
 DATE 12/01/2024

DESC CODE	DESCRIPTION	PREVIOUS BALANCE	CURRENT CHARGES	PAYMENTS	PRESENT BALANCE
NIS	NETWORK INFORMATION SERVICES	23.17			
1030	25458 TECHNOLOGY BUYS		15.18		
1030	NOV Payment - Thank you			23.17	
					15.18
SPED	SPECIAL EDUCATION	25,701.17			
8500	NOV 2024 AUDIOLOGY BELOW 5		14.18		
8500	NOV 2024 AUDIOLOGY BELOW 5		14.18		
8505	NOV 2024 AUDIOLOGY SCHOOL		56.73		
8505	NOV 2024 AUDIOLOGY SCHOOL		56.73		
8605	NOV 2024 LICENSED MENTAL		1,000.00		
8605	NOV 2024 LICENSED MENTAL		1,000.00		
8100	NOV 2024 OT BELOW 5		214.51		
8100	NOV 2024 OT BELOW 5		214.51		
8105	NOV 2024 OT SCHOOL AGE		858.05		
8105	NOV 2024 OT SCHOOL AGE		858.05		
8400	NOV 2024 PSYCH SERV BELOW 5		481.62		
8400	NOV 2024 PSYCH SERV BELOW 5		481.62		
8405	NOV 2024 PSYCH SERV SCHOOL		1,926.46		
8405	NOV 2024 PSYCH SERV SCHOOL		1,926.46		
7900	NOV 2024 PT BELOW 5		109.62		
7900	NOV 2024 PT BELOW 5		109.62		
7905	NOV 2024 PT SCHOOL AGE		438.46		
7905	NOV 2024 PT SCHOOL AGE		438.46		
8000	NOV 2024 SPED SUPER BELOW 5		210.22		
8000	NOV 2024 SPED SUPER BELOW 5		210.22		
8005	NOV 2024 SPED SUPER SCHOOL		929.19		
8005	NOV 2024 SPED SUPER SCHOOL		929.19		
8200	NOV 2024 SPEECH PATH BELOW 5		2,722.54		
8205	NOV 2024 SPEECH PATH SCHOOL		1,361.27		
8205	NOV 2024 SPEECH PATH SCHOOL		9,528.90		
8305	NOV 2024 VISION SERV SCHOOL		591.47		
1240	NOV 2024 VOC EVALUATIONS		92.87		
8500	NOV Payment - Thank you			28.36	
1240	NOV Payment - Thank you			92.87	
8505	NOV Payment - Thank you			113.46	
7900	NOV Payment - Thank you			219.24	
8000	NOV Payment - Thank you			420.44	
8100	NOV Payment - Thank you			429.02	
8305	NOV Payment - Thank you			568.42	
7905	NOV Payment - Thank you			876.92	



EDUCATIONAL SERVICE UNIT 10

PO BOX 850
 KEARNEY NE 68848-0850
 Phone: 308-237-5927

IMPORTANT!
 PLEASE RETURN REMITTANCE
 COPY WITH YOUR PAYMENT
 AND INDICATE WHICH CHARGES
 ARE BEING PAID

SEM PUBLIC SCHOOLS
 PO BOX 126
 SUMNER NE 68878

ACCT NO 192200
 DATE 12/01/2024

DESC CODE	DESCRIPTION	PREVIOUS BALANCE	CURRENT CHARGES	PAYMENTS	PRESENT BALANCE
8400	NOV Payment - Thank you			963.24	
8105	NOV Payment - Thank you			1,716.10	
8005	NOV Payment - Thank you			1,858.38	
8605	NOV Payment - Thank you			2,000.00	
8200	NOV Payment - Thank you			2,722.54	
8405	NOV Payment - Thank you			3,852.92	
8205	NOV Payment - Thank you			9,839.26	
					26,775.13
TL	TEACHING & LEARNING	40.00			
1170	25546-1 TEACHING & LEARNING		20.00		
1170	NOV Payment - Thank you			40.00	
					20.00

YOUR CANCELLED CHECK WILL SERVE AS YOUR RECEIPT

TOTAL PREVBAL	TOTAL CHARGES	TOTAL PAYMENT	TOTAL BAL DUE
\$25,764.34	\$26,810.31	\$25,764.34	\$26,810.31



U.S. BANK
P.O. BOX 6343
FARGO ND 58125-6343

ACCOUNT NUMBER 4485 5945 5557 4175
STATEMENT DATE 11-25-2024
AMOUNT DUE \$5,442.15
NEW BALANCE \$5,442.15
PAYMENT DUE ON RECEIPT



000020782 01 SP 106481186572965 P

AMOUNT ENCLOSED
\$

205 EAST 5TH AVE.
SUMNER NE 68878-7256

Please make check payable to
U.S. BANK

U.S. BANK
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

4485594555574175 000544215 000544215

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY								
S-E-M PUBLIC SCHOOL 4485 5945 5557 4175	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	New = Balance
Company Total	\$66.93	\$5,442.15	\$0.00	\$0.00	\$0.00	\$0.00	\$66.93	\$5,442.15

CORPORATE ACCOUNT ACTIVITY				
S-E-M PUBLIC SCHOOL 4485-5945-5557-4175			TOTAL CORPORATE ACTIVITY \$66.93 CR	
Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-18	11-16	7479826432300000000250	PAYMENT - THANK YOU 00000 C	66.93 PY

NEW ACTIVITY					
CANDANCE CONRADT 4485-5900-0683-2212		CREDITS \$0.00	PURCHASES \$206.99	CASH ADV \$0.00	TOTAL ACTIVITY \$206.99
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-28	10-26	24445004301400279193299	SAMS CLUB #6461 GRAND ISLAND NE	40.54	
11-12	11-11	24692164316109723979006	SQ *EILEEN'S COOKIES KEAR KEARNEY NE	41.00	
11-21	11-20	24445004326600182935675	771 JGILBERT OMAHA OMAHA NE	63.28	
11-22	11-21	24445004327000961113157	771 JGILBERT OMAHA OMAHA NE	62.17	

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER 4485-5945-5557-4175		ACCOUNT SUMMARY	
	STATEMENT DATE 11/25/24	DISPUTED AMOUNT .00	PREVIOUS BALANCE	66.93
SEND BILLING INQUIRIES TO: U.S. BANK P.O. Box 6335 Fargo, ND 58125-6335		PURCHASES & OTHER CHARGES		5,442.15
		CASH ADVANCES		.00
AMOUNT DUE 5,442.15		CASH ADVANCE FEES		.00
		LATE PAYMENT CHARGES		.00
		CREDITS		.00
		PAYMENTS		66.93
		ACCOUNT BALANCE		5,442.15



Company Name: S-E-M PUBLIC SCHOOL
Corporate Account Number: 4485 5945 5557 4175
Statement Date: 11-25-2024

NEW ACTIVITY					
4485-5910-0171-3316	y	CREDITS \$0.00	PURCHASES \$92.64	CASH ADV \$0.00	TOTAL ACTIVITY \$92.64
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-28	10-27	24204294301000903090024	MICROSOFT*FORTNITE CREW - 425-6816830 WA	12.65	total 79.99
11-04	11-04	24011344309000048153529	NFHSNETWORK* DCE0AB2BEA HTTPSNFHSNETW GA	79.99	
4485-5910-0317-3386		CREDITS \$0.00	PURCHASES \$4,415.62	CASH ADV \$0.00	TOTAL ACTIVITY \$4,415.62
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-25	10-25	24801974299129906472117	PU PARKING GARAGES WEST LAFAYETT IN	4.00	Mall FFA
10-25	10-25	24801974299129906477298	PU PARKING GARAGES WEST LAFAYETT IN	5.00	
10-25	10-24	24943004299079932689017	SULLIVANS #8502 INDIANAPOLIS IN	533.41	
10-28	10-26	24034544301005749690071	93852 - OMA SOUTH GARAGE OMAHA NE	36.00	
10-28	10-26	24164074301060216221983	ENTERPRISE RENT-A-CAR INDIANAPOLIS IN 364743001	434.08	
10-28	10-26	24164074301060216222783	ENTERPRISE RENT-A-CAR INDIANAPOLIS IN 364742774	539.74	
10-28	10-24	24427334299710031390232	CHICK-FIL-A #04404 LAFAYETTE IN	49.79	
10-28	10-25	24445004300500758260039	FREDDY'S 65-0004 SPEEDWAY IN	36.69	
10-28	10-25	24692164300105687790213	UNITED 0164444061804 UNITED.COM TX KLINTWORTH/FIRST CHE 0-0-0	40.00	
10-28	10-25	24692164300105687790221	UNITED 0164444235927 UNITED.COM TX WOLFINGER /FIRST CHE 0-0-0	40.00	
10-28	10-25	24717054300873000374569	DELTA AIR BAGGAGE FEE 800-2211212 IN BEATTIE/PRESTON 0-0-0	35.00	
10-28	10-25	24717054300873000374577	DELTA AIR BAGGAGE FEE 800-2211212 IN BEATTIE/SHANA 0-0-0	35.00	
10-28	10-27	24943004302081756980022	COUNTRY PARTNERS COOPERA SUMNER NE	87.09	Fuel stair = 49.37 renewal 150.00 renewal 49.99 renewal 13.70 49.00 4.21 272.64 104.45 115.00 4.21 680.00 26.24 4.21 13.72 20.04 38.99 944.05
10-29	10-28	24000774303000001833726	GRAHAM STA* SEM STATE GRAHAMSTAMPS, NE	49.37	
10-31	10-30	24717054305133057804488	UNIVERSITY OF NE AT OMAHA 402-5542324 NE	150.00	
10-31	10-30	24717054305153050738962	U OREGON ONLINE PAYMNT 541-3463154 OR	49.99	
11-04	11-03	24692164308102790722375	GOOGLE *B1G WATCH COLL 855-836-3987 CA	13.70	
11-06	11-05	74609054310500010977388	WWW.BOOKWIDGETS.COM KORTENBERG	49.00	
11-07	11-06	24692164311105394126062	GOOGLE *DOVANHOANG 855-836-3987 CA	4.21	
11-11	11-08	24789304313645601938050	RUNZA RESTAURANT GENEVA NE	272.64	
11-14	11-13	24492164318000017131844	HEGGERTY.ORG HEGGERTY.ORG IL	104.45	
11-14	11-13	24639234318900010157446	ACROPRINT TECH INC 800-5188925 CA	115.00	
11-14	11-13	24692164318101439756677	GOOGLE *DOVANHOANG 855-836-3987 CA	4.21	
11-18	11-15	24906414320214168702882	PST*INVENTORY TRADING CO 563-6904330 IA	680.00	
11-21	11-20	24055244325156862177264	BUFFALO WILD WINGS 0859 LINCOLN NE	26.24	
11-21	11-20	24692164325107597691870	GOOGLE *DOVANHOANG 855-836-3987 CA	4.21	
11-22	11-20	24445004326500568724141	WENDY'S 3388 LINCOLN NE	13.72	
11-25	11-22	24193044328000013728407	CHINABUFFET LINCOLN NE	20.04	
11-25	11-21	24692164327109039925732	TST*KASUMI SUSHI LINCOLN NE	38.99	
11-25	11-22	24755424328173288265480	LINCOLN EMBASSY SUITES LINCOLN NE 1201274 ARRIVAL: 11-19-24	944.05	
4485-5900-0663-5391		CREDITS \$0.00	PURCHASES \$568.65	CASH ADV \$0.00	TOTAL ACTIVITY \$568.65



Company Name: S-E-M PUBLIC SCHOOL
Corporate Account Number: 4485 5945 5557 4175
Statement Date: 11-25-2024

NEW ACTIVITY						
Post Date	Tran Date	Reference Number	Transaction Description		Amount	
10-28	10-25	24765014300131724047556	KYOTO STEAK HOUSE KEARNEY NE	State CC	- 127.45	
10-29	10-28	24692164303107743223566	IN *TWIN VALLEY AUTOMOTIV 308-5293372 NE	Bus	- 100.00	
11-11	11-08	24941664314063424252868	81 EXPRESS HEBRON NE	Bus	- 59.02	
11-14	11-13	24193044319006257081065	FIESTA BRAVA- BROKEN BOW BROKEN BOW NE	Bus	- 229.51	
11-21	11-19	74350154326003973735456	NOVISIGN LTD HERZELIYYA	Personal	- 40.00	
11-22	11-21	24137464326200282581823	USPS PO 3086700878 SUMNER NE	Personal	- 12.67	
4485-5900-0683-2196			CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
			\$0.00	\$158.25	\$0.00	\$158.25
Post Date	Tran Date	Reference Number	Transaction Description		Amount	
11-18	11-17	24492164323000000207604	FLOWRESTLING.ORG FLOWRESTLING. TX	Personal	- 158.25	

Department: 00000 Total: \$5,442.15
 Division: 00000 Total: \$5,442.15

Board of Education Regular Meeting

SEM School Library
205 E 5th Avenue
Sumner, NE 68878

Monday, November 11, 2024 7:30 PM

Mrs. Jennifer Anderson: Present
Mr. Kirby Burden: Present
Mrs. Jana Hoos: Present
Mr. Matthew Hothem: Present
Mrs. Rachel Hrasky: Present
Mrs. Laura Robbins: Present

1. Declaration of Intend – Open Meetings Act

2. Call to Order

2.1. Pledge of Allegiance

2.2. Roll Call of Members

2.3. Recognition of Student Achievement

Pre-K to 3rd Lucy Scoville
4-8th James Marshall
9th-12th Rilyn Schedewitz

2.4. Recognition of Public Wishing to Address the Board

none

3. Consent Agenda

Motion to approve the Consent Agenda passed Passed with a motion by Mrs. Jana Hoos and a second by Mr. Kirby Burden.

Yea: 6, Nay: 0

3.1. Approval of Minutes

3.2. Approval of the Monthly bills, Claims and Payroll

3.3. Approval of Treasurer's Report and Budget Report.

4. Administrative Report

4.1. Financial Literacy Report by Elementary

4.2. Financial Literacy Report by High School

Presented by Tammy Kenton

4.3. Principal's Report

4.4. Superintendent's Report

5. Board of Education Subcommittee Report(s)

5.1. Negotiations Committee

6. Business Items

6.1. Open a discussion on the topic of a temporary early retirement incentive program (TERIP).

Table until more info is available Passed with a motion by Mrs. Jennifer Anderson and a second by Mrs. Laura Robbins.

Yea: 6, Nay: 0

6.2. Choosing a Delegate of Assembly for the Education Convention

Motion to appoint Kirby Burden Passed with a motion by Mrs. Rachel Hrasky and a second by Mrs. Laura Robbins.

Yea: 6, Nay: 0

7. Adjourn

Motion to adjourn at 7:53p.m Passed with a motion by Mrs. Jana Hoos and a second by Mrs. Rachel Hrasky.

Yea: 6, Nay: 0

December Board Meeting

Nov. Students of The Month

PreK-3rd Grade:

Adaline Miller

Adaline Miller - Adaline is always ready to learn. She follows directions the first time, sits at her desk waiting for directions, and raises her hand when she wants to participate in the conversation. I know she is paying attention and applying what she is learning. Adaline is a leader amongst her peers and is a joy to teach during guidance.

4th-8th Grade:

Dillan Mazariagos

Dilan Mazariagos-Dilan has gotten more confident with his English and will participate more in class discussions. He has been working hard and is being responsible with what needs to get done so that he is ready to leave for his extended vacation . He has a good friend group and are positive peers. I have seen a lot of growth this year!

9th-12th Grade:

Allie Rohde

Allie is consistently respectful in class. She may not always stand out to teachers or her peers as an outgoing person, but she makes up for it in her quiet leadership with younger students, including in band and as the Jr. High PE TA, willingness to help, do as asked, and also to put in her best effort on all assignments and tasks.

Winter MAPS testing has begun in the elementary and will finish before the Christmas break and the 7-12 will have their MAPS test on Dec 18th and 19th. Make up test for those not here one of those days will be on Friday Dec 20th.

There was no School today because of FFA District LDE's that we hosted here.

I have all of the non tenured teachers 1st evaluation completed and will start the tenured teachers and continue into next semester.

Winter sports are off to a great start.

Basketball teams have played a Jamboree game and 3 other games already. The girls have 4 more games, and the boys 3 more games before the Christmas break.

Boys wrestling has had a 1 dual and 1 invite They have 2 more contests before Christmas break

Girls wrestling has had 1 invite as well. They also have 2 more contests before Christmas break and will host an invite on Dec. 28th.

Jr. High wrestling has gone well this year. They will finish with the FKC meet Thursday.

Basketball will start for the Jr. High after Christmas break.



December 4th, 2024

Sumner Eddyville Miller Schools
Dr. Candace Conradt, Superintendent
205 East 5th Ave
Sumner, NE 68878

Dear Dr. Conradt:

The Nebraska Department of Education (NDE) would like to express its appreciation for the cooperation received during the comprehensive fiscal monitoring desktop review conducted over the past few weeks.

Fiscal monitoring is conducted pursuant to the Departments' regulatory authority under 2 CFR § 200.332, A review covers the following core activities, but not limited to the following: Time and Effort reporting, payment/cash management, internal controls, policies, procedures, audit resolution, and records management.

The period of review for this monitoring event included grant activities occurring during the 2022-23 grant year.

With the acceptance of federal subrecipient awards comes accountability in various financial arenas: internal controls, equipment, indirect costs, salary and benefits, conflict of interest, procurement, record retention, financial management, and suspension and debarment. Attached you will find an outline of what is required under each of these areas, as well as examples of required supporting documentation.

District records supporting expenditures related to the Federal subrecipient grants awarded were made available and monitored.

NDE followed up on prior exit findings and noted that all were corrected.

The compliance review of the 2022-23 school year noted the following:

Federal Programs

- ESEA
 - Title I Part A ESEA 6200
 - Noted Title I 6200 claimed Salary and Benefits. Time and Effort was not correct. Noted that 6200 claimed Supplies. Documentation provided supported those expenditures.

Sincerely,

E. Nore

E. Nore

Grant Audit Specialist

(531)280-8649

Email – e.nore@nebraska.gov

cc: Tom Goeschel, Steve Bauers, Amy Rhone, Jamie Chambers, Beth Wooster, Melody Hobson, Katie Graham, Zainab Rida, Camelia Rogers, Merci Suarez, Lisa Laws, Shirely Vargas

Activities/Meetings

Wednesday, November 13	FKC Superintendent Evening Mtg.
Friday, November 15	Football vs. Garden County
Monday, November 18	Office of Civil Rights – Zoom Interviews
Tuesday, November 19	2 IEP Mtgs.
Thursday & Friday, November 21 & 22	State Education Conference
Friday, November 22	State Football Championship Game @ Kearney
Monday, November 25	School Facility Visitation by Office of Civil Rights
Tuesday, November 26	Varsity Girls & Boys Basketball Jamboree vs. Arcadia/Loup City
Tuesday, December 3	IEP Mtg.
Wednesday, December 4	2 Zoom Mtgs. (1) Dyslexia (2) Federal Financial Audit
Thursday, December 5	IEP Mtg
	Teacher Evaluation
Friday, December 6	Girls & Boys Basketball @ Wilcox
Monday, December 9	Girls & Boys Basketball @ Stapleton
Tuesday, December 10	7-12 Christmas Music Program
Wednesday, December 11	No Classes for Students FFA District LDE's
	Zoom Mtg. - Federal Training on New Rules & Procedures
	Faculty Mtg. 7:00 – 8:30 am

Annual Board Financial Audit

Our audit was held on October 10 & 11. Our report is not back from the auditors. They are running about 4 weeks later than normal years, due to a change in their software system and newly required procedures they must follow.

Fiscal Monitoring of Federal Funds

Please read the attached document explaining the Fiscal Monitoring of Federal Funds SEM receives. We were given verbal praise on our efficient response and organization of the materials of that was requested.

Evaluations

Scott and I have started teacher evaluations. Noon-tenured teachers (3 years or less in district) must have one evaluation each semester. Tenured teachers (4 years or more in district) must have one evaluation per year. This is the minimum amount but more can be done if needed.

Holiday Break

SEM Holiday break for staff and students, begins Monday, December 23. Teachers return for Professional Development day on Monday, January 6, students return on Tuesday, January 7.

Retirement Incentive Package

- \$20,000 Financial Incentive to Retire
- 3 years of Medicare Supplemental Blue Cross/Blue Shield Insurance or 3 years of Insurance
- 3 years of Vision Insurance

Retiree #1

- \$20,000 Financial Incentive
- Medicare Supplemental for Employee = \$279.69/Month X 12 = \$3,356.28 year X 3 years = \$10,068.84
(Rates may go up for future years) Includes Dental & Prescription Coverage.
- Vision Insurance = \$8.88/month X 12 = \$106.56/year X 3 years = \$319.68
- TOTAL COST for complete package: **\$30,388.52** for 3 years

* Current 23/24 Salary & Benefits = \$77,323.60/year X 3 years = **\$231,970.80** (Salary and Benefits will increase for all 3 years)

Retiree #2

- \$20,000 Financial Incentive
- Medicare Supplemental for Employee & Spouse= \$559.38/Month X 12 = \$6,712.56/year X 3 years = \$20,137.68
(Rates may go up for future years) Includes Dental & Prescription Coverage.
- Vision Insurance = \$8.88/month X 12 = \$106.56/year X 3 years = \$319.68
- TOTAL COST for complete package: **\$40,457.36** for 3 years

* Current 23/24 Salary & Benefits = \$96,028.10/year X 3 years = **\$288,084.30** (Salary and Benefits will increase for all 3 years)

Retiree #3

- \$20,000 Financial Incentive
- Insurance \$1,890.00/month for Employee & Spouse= X 12 = \$22,680.00/year X 3 years = \$68,040.00 (Rates may go up for future years) Includes Dental & Prescription Coverage.
- Vision Insurance = \$8.88/month X 12 = \$106.56/year X 3 years = \$319.68
- **TOTAL COST for complete package: \$88,359.68 for 3 years**

* **Current 23/24 Salary & Benefits** = \$102,542.10/year X 3 years = **\$307,626.30** (Salary and Benefits will increase for all 3 years)

Replacement Teacher

- Average salary of all SEM teachers is \$56,712.00/year X 3 years = \$170,136.00
- Family Insurance \$2,343.85/month X 12 = \$28,126.20/year X 3 years = \$84,378.60
- Cost \$84,8383.20/year X 3 years = **\$254,514.60 Total Estimated Cost for Replacement Teacher** (Salary and Benefits will increase for all 3 years)

December 9, 2024

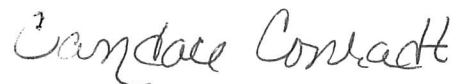
Board of Education
Sumner-Eddyville-Miller Schools
205 E. 5th Ave.
Sumner, NE 68878

Re: Resignation

Dear Members of the Board of Education:

At the August 12, 2024, meeting, the board voted against a motion to approve a contract for my employment as superintendent for the 2025–2026 school year. My superintendent contract for the current school year provides that it is for a limited period of time and that it is not subject to certain renewal provisions under Nebraska law. In light of the foregoing and for the sake of clarity, I hereby resign my employment with the school district effective June 30, 2025.

Sincerely,

A handwritten signature in cursive script that reads "Candace Conradt".

Candace Conradt
Superintendent

Current
Policy

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.

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 \$5,000, 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.

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.

V. Financial Management

A. Identification

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

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

E. Budget Control

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

F. Payment Methods

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

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time

sheets, payroll stubs, etc.) and will make such documentation available for the Nebraska Department of Education to review upon request.

G. Allowability of Costs

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

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

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

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

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

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

I. Cost Sharing or Matching

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

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

J. Documentation of Personnel Expenses

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

VI. Written Compensation Policies

A. Time and Effort Standards

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

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

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

B. Time and Effort Procedures

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

C. Fringe Benefits

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

D. Leave

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

E. Unexpected or Extraordinary Circumstances

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

F. Documentation for Personnel Expenses

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

VII. Other Contract Matters.

A. Required Terms

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

B. Contracting with Certain Vendors

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, 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: _____

Revised on: July 8, 2024

Reviewed on: _____

Redlined.
Policy

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.

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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.

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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 \$105,000, 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).

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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: _____

Revised on: _____

Reviewed on: _____

Proposed.

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.

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,

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.

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.

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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.

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F. Payment Methods

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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.

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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.

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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.

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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: _____

Revised on: December 11, 2024

Reviewed on: _____

Current
Policy

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.

Notice of regular and special meetings shall be published in a newspaper of general circulation within the district and, if available, on the newspaper's website. Newspapers of general circulation in the district include the Elm Creek Beacon Observer or the Omaha World Herald. 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, and (2) 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: July 10, 2023
Revised on: July 8, 2024
Reviewed on: _____

Redlined
Policy

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, and, if available, on the newspaper's website.

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 include, ~~but are not~~

~~necessarily limited to, the [redacted] or the Omaha World-Herald.~~ 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, and (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: _____

Revised on: _____

Reviewed on: _____

Proposed
Policy

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 include the Elm Creek Beacon Observer. 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: _____
Revised on: December 11, 2024
Reviewed on: _____

KAREN A. HAASE ^{NE, SD, IA, WY}
STEVE WILLIAMS ^{NE, SD}
BOBBY TRUHE ^{NE, SD}
COADY H. PRUETT ^{NE, SD, CO}
JORDAN JOHNSON ^{NE, SD, WY}



TYLER COVERDALE ^{SD}
SARA HENTO ^{SD, NE}
AMANDA DABNEY ^{NE}
SHARI RUSSELL, Paralegal

MEMORANDUM

To: KSB Policy Service Subscribers
FROM: KSB School Law
DATE: December 2, 2024
RE: 2024 Midyear Policy Updates

No one likes midyear policy updates, but thanks to the Unicameral and federal programs monitoring, it's a necessity for 2024. A few laws passed during the last legislative session contained changes with an effective date of January 1, 2025. NDE has been making the rounds on federal purchasing and procurement reviews. We're sending the update now so you can at least discuss it at your December meetings and act in either December or January.

We already discussed most of the updates below during our first policy update webinar and have presented on the changes several times. For that reason, we are not holding an accompanying webinar with this midyear update. However, if you have any questions about either update, please reach out to one of us or send an email to ksb@ksbschoollaw.com.

301 SOUTH 13TH STREET, SUITE 210
LINCOLN, NEBRASKA 68508

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(402) 804-8000

300 NORTH DAKOTA AVENUE, SUITE 609
SIOUX FALLS, SOUTH DAKOTA 57104

ATTORNEYS LICENSED IN STATES INDICATED

Policy Changes

REVISION OF POLICY 2008: MEETINGS

Beginning January 1, 2025, school districts will have two options to choose from to give notice of their meetings, and it depends on whether you have time to get your notice in the local newspaper. Schools may select one of the following options:

- (1) Publish in a newspaper of general circulation within the school's jurisdiction that is finalized for printing prior to the time and date of the meeting AND (2) post on the newspaper's website, if available, AND (3) post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers; **OR**
- (1) Post to the newspaper's website, if available, AND (2) post to 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 public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting.

After January 1, 2025, in cases where a newspaper refuses, neglects, or is unable to timely publish the notice, the school district may lawfully advertise its meeting by (1) posting the notice on its website, if available, and (2) submitting a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, AND (3) posting the notice in a "conspicuous public place" within its jurisdiction. The school must keep a written record of the posting.

This change is required.

REVISION OF POLICY 3004.1: FISCAL MANAGEMENT FOR PURCHASING AND PROCUREMENT USING FEDERAL FUNDS

In October, NDE released new technical assistance guides regarding federal grant purchasing. Based on a review of those technical assistance guides, we made several minor changes to 3004.1 for clarity.

We also made a few tweaks based on "findings" from audits several schools have been through. While we don't believe all of these things are required by law to be in your policy, we know you also want to pass those audits and

reviews when you get them. As always, if you go through a review by NDE and they note any policy deficiency, please let us know.

These changes are required.

School Snapshot

Student Membership



Student Membership
108

Peers 122 District 208 State 328,649



Teachers
10

Peers 10 District 21 State 23,792

Program Participation



English Learners
15%

Peers * District 9% State 9%



Free/Reduced Lunch
56%

Peers * District 58% State 52%



Gifted

Peers 19% District 8% State 13%

Performance



NSCAS English Language Arts

65%

Peers 62% District 50% State 59%



NSCAS Mathematics

69%

Peers 67% District 63% State 58%



NSCAS Science

*

Peers 84% District 75% State 74%

Financial



Per Pupil Expenditures

Per Pupil Expenditure Data
Not Available

Peers District State

AQuESTT

Beginning Status

GREAT

NSCAS English Language Arts & Mathematics Proficiency

SUCCESS, ACCESS, AND SUPPORT



Positive Partnerships, Relationships, and Success

Students Without Out of School Suspension or Expulsion **99%**

TEACHING, LEARNING, AND SERVING



Postsecondary, Career, and Civic Ready

In Development!



Transitions

Four Year Graduation Rate **0%**

Extended Graduation **0%**

AQuESTT uses 2022-2023 graduation rates



Student Achievement & Growth

Individual Score Growth **80%**

Non-Proficiency Reduction **No**

Science Proficiency Status **59%**



Educational Opportunities and Access

Chronic Absenteeism Reduction Score **-3%**

Progress Towards EL Proficiency **73%**



Educator Effectiveness

In Development!

Final AQuESTT Classification

EXCELLENT	GREAT	GOOD	NEEDS SUPPORT TO IMPROVE
------------------	--------------	-------------	-------------------------------------

Elementary School At Sumner



Elementary School At Sumner
205 E 5Th Ave



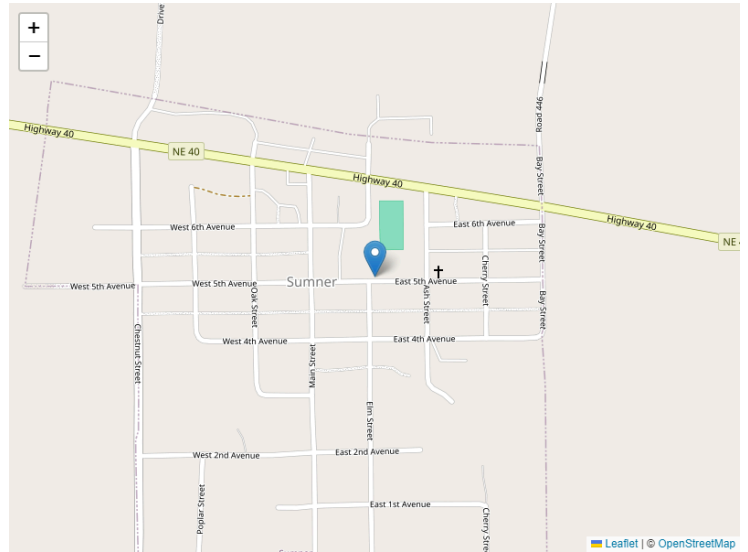
(308)752-2925



(308)752-2600



24-0101-002



School District	Sumner-Eddyville-Miller Schs
State Board District	7
Educational Service Unit	10
Legislative District	36

Agency Type	Elementary
Grades Served	PK - 6th grade
Title-I Status	Title 1 Schoolwide

School Description

The elementary school enrollment includes 92 K-6 students and 13 pre-kindergarteners. The elementary students are provided an intense multi-curricular program, integrating technology and reading/writing skill development into all curricular areas. Fourteen of the twenty-seven S-E-M teachers are assigned to the educational needs of our PK-6 students.

This description was provided by the school

School Snapshot

Student Membership



Student Membership
100

Peers 107 District 208 State 328,649



Teachers
11

Peers 11 District 21 State 23,792

Program Participation



English Learners

Peers 12% District 9% State 9%



Free/Reduced Lunch
59%

Peers 42% District 58% State 52%



Gifted
16%

Peers 17% District 8% State 13%

Performance



NSCAS English Language Arts

62%

Peers 53% District 50% State 59%



NSCAS Mathematics

52%

Peers 49% District 63% State 58%



NSCAS Science

50%

Peers 64% District 75% State 74%



ACT (11th Grade)

50% * *

ELA Math Science

Peers ELA *

Peers Math

Peers Science *

District ELA

*

District Science *

50%

District Math *

District Science *

State ELA

State Math

State Science

45%

42%

49%

Metrics



Graduation Rate

94%

Peers 98% District 94% State 88%



College-Going Rate

88%

Peers 78% District 88% State 72%

Financial



Per Pupil Expenditures

Per Pupil Expenditure Data
Not Available

Peers District State

AQuESTT

Beginning Status

GREAT

NSCAS English Language Arts & Mathematics Proficiency

SUCCESS, ACCESS, AND SUPPORT



Positive Partnerships, Relationships, and Success

Students Without Out of School Suspension or Expulsion **100%**

TEACHING, LEARNING, AND SERVING



Postsecondary, Career, and Civic Ready

In Development!



Transitions

Four Year Graduation Rate **95%**

Extended Graduation **100%**

AQuESTT uses 2022-2023 graduation rates



Student Achievement & Growth

Individual Score Growth **0%**

Non-Proficiency Reduction **No**

Science Proficiency Status **45%**



Educational Opportunities and Access

Chronic Absenteeism Reduction Score **17%**

Progress Towards EL Proficiency **50%**



Educator Effectiveness

In Development!

Final AQuESTT Classification

EXCELLENT	GREAT	GOOD	NEEDS SUPPORT TO IMPROVE
------------------	--------------	-------------	-------------------------------------

AQuESTT

Beginning Status

GOOD

NSCAS English Language Arts & Mathematics Proficiency

SUCCESS, ACCESS, AND SUPPORT

TEACHING, LEARNING, AND SERVING



Positive Partnerships, Relationships, and Success

Students Without Out of School Suspension or Expulsion **100%**



Postsecondary, Career, and Civic Ready

In Development!



Transitions

Four Year Graduation Rate **0%**

Extended Graduation **0%**

AQuESTT uses 2022-2023 graduation rates



Student Achievement & Growth

Individual Score Growth **56%**

Non-Proficiency Reduction **No**

Science Proficiency Status **50%**



Educational Opportunities and Access

Chronic Absenteeism Reduction Score 11%

Progress Towards EL Proficiency N/A



Educator Effectiveness

In Development!

Final AQuESTT Classification

EXCELLENT	GREAT	GOOD	NEEDS SUPPORT TO IMPROVE
-----------	--------------	------	--------------------------

Junior-Senior High At Sumner



Junior-Senior High At Sumner
205 E 5Th Ave



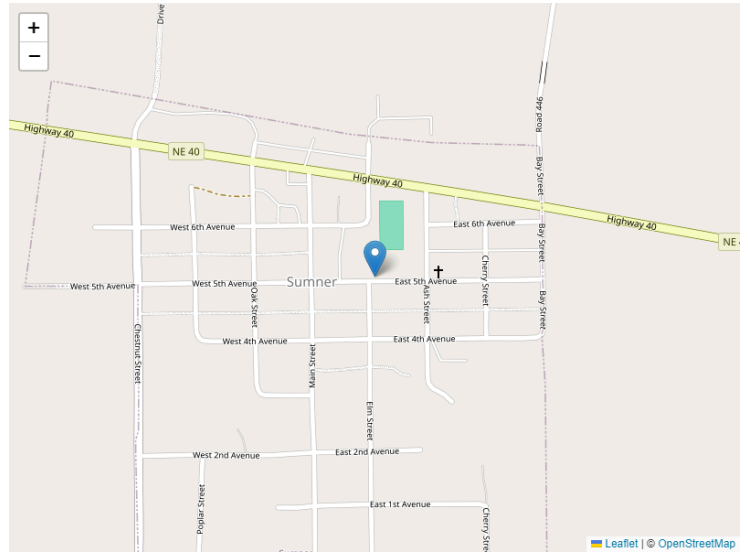
(308)752-2925



(308)752-2600



24-0101-001



School District	Sumner-Eddyville-Miller Schs
State Board District	7
Educational Service Unit	10
Legislative District	36

Agency Type	Secondary
Grades Served	7th grade - 12th grade
Title-I Status	Not a Title 1 School

School Description

The secondary school enrollment includes 78 high school students and 29 junior high students. A wide variety of curricular and extra-curricular opportunities are provided to the students of the district. S-E-M school has continued to improve qualitatively and quantitatively; curricular offerings through use of technology, distance education, and traditional classroom settings. Thirteen of the twenty-seven S-E-M teachers are assigned to the educational needs of our 7-12 students.

This description was provided by the school

District Snapshot

Student Membership



Student Membership
208

State 328,649 Peers 232



Teachers
21

State 23,792 Peers 23

Program Participation



English Learners
9%

State 9% Peers 13%



Free/Reduced Lunch
58%

State 52% Peers 44%



Gifted
8%

State 13% Peers 12%



Special Education
12%

State 17% Peers 17%

Metrics



Attendance Rate
95%

State 93% Peers 95%



Dropout Rate

State 2% Peers *



Graduation Rate
94%

State 88% Peers 94%



College-Going Rate
88%

State 72% Peers 77%

Financial



State Aid
State Aid Data Not Available

State Peers



Per Pupil Expenditures
Per Pupil Expenditure Data Not Available

State Peers



Other State Receipts
Other State Receipts Data Not Available

State Peers



Expenditures
Financial Expenditure Data Not Available

State Peers

Performance



NSCAS English Language Arts

64%

State 59% Peers 57%



NSCAS Mathematics

63%

State 58% Peers 60%



NSCAS Science

75%

State 74% Peers 78%



ACT (11th Grade)

50% * *

ELA Math Science

State ELA
45%

State Math
42%

State Science
49%

Peers ELA
*

Peers Math
*

Peers Science
*

AQuESTT

Beginning Status

GREAT

NSCAS English Language Arts &
Mathematics Proficiency

SUCCESS, ACCESS, AND SUPPORT



Positive Partnerships, Relationships, and Success

Students Without Out of School Suspension or Expulsion **100%**

TEACHING, LEARNING, AND SERVING



Postsecondary, Career, and Civic Ready

In Development!



Transitions

Four Year Graduation Rate **95%**

Extended Graduation **100%**

AQuESTT uses 2022-2023 graduation rates



Student Achievement & Growth

Individual Score Growth **71%**

Non-Proficiency Reduction **No**

Science Proficiency Status **59%**



Educational Opportunities and Access

Chronic Absenteeism Reduction Score 6%

Progress Towards EL Proficiency 66%



Educator Effectiveness

In Development!

Final AQuESTT Classification

EXCELLENT	GREAT	GOOD	NEEDS SUPPORT TO IMPROVE
------------------	--------------	-------------	---------------------------------

Sumner-Eddyville-Miller Schs



Sumner-Eddyville-Miller Schs
205 E 5Th Ave



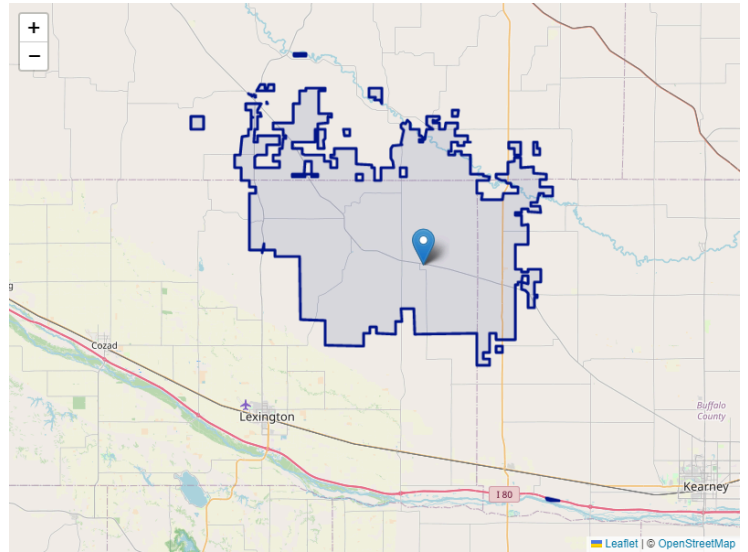
(308)752-2925



(308)752-2600



24-0101-000



Schools in District	2
State Board District	7
Educational Service Unit	10
Legislative District	36

District Description

Sumner-Eddyville-Miller Public School is a Class III PK-12th grade school district located in rural Dawson County, with the district boundaries also including parts of both Custer and Buffalo counties. The overall district size encompasses 260 square miles. The district qualifies as a school-wide Title I school. The average K-12 class size is 14.8 students per class. Staffing for S-E-M school includes an FTE of 24.75 teachers, 2 admin, & 17 support staff. SEM will add a PK-6 Special Education teacher. S-E-M offers a wide variety of classes including college classes through Central Community College and ESU 5 via distance learning. S-E-M competes at the D-1 or D-2 level for NSAA. All activities are strongly supported by the community. Most recently the addition of a 5,000 square foot weight room that also functions as a community fitness center was completed in 2020. The school district is planning to build a new Agriculture Building during the 2025-2026 school year.

This description was provided by the district

Nebraska Public Schools State Snapshot

Student Membership



Student
Membership
328,649



Teachers
23,792

Program Participation



English Learners
9%



Free/Reduced
Lunch
52%



Gifted
13%



Special Education
17%

Metrics



Attendance Rate
93%



Dropout Rate
2%



Graduation Rate
88%



College-Going Rate
72%

Performance



NSCAS English Language
Arts
59%



NSCAS
Mathematics
58%



NSCAS Science
74%



ACT (11th Grade)
45% **42%** **49%**
ELA Math Science

Financial



State Aid

State Aid Data Not Available



Per Pupil Expenditures

Per Pupil Expenditure Data Not Available



Other State Receipts

Other State Receipts Data Not Available



Expenditures

Financial Expenditure Data Not Available



NEWS RELEASE

For additional information, please contact David Jespersen by phone (402-471-4537) or email (david.jespersen@nebraska.gov)

NOVEMBER 27, 2024

Scores Remain Steady on Statewide Assessment and Accountability Results

Video of the Commissioner's News Conference is available for download: https://drive.google.com/file/d/1TK8rC_Pd7ifVrox8mq5NNdPFH6ywJ7-6/view?usp=share_link

The Nebraska Department of Education released the Nebraska Student-Centered Assessment System (NSCAS) results and the Accountability for a Quality Education System Today and Tomorrow, or AQuESTT classifications today. Both reports provide insight into how students are performing academically on Nebraska's state standards.

NSCAS English Language Arts (ELA), Mathematics and Science are rigorous assessments with high expectations for postsecondary readiness. NSCAS ELA and Mathematics are given in grades three through eight. NSCAS science assessments are given in fifth and eighth grades and Nebraska juniors take the ACT assessment.

This year the NDE had the opportunity to set new cut scores for Mathematics, the scores that determine levels of proficiency. This happens anytime there is a new assessment or a significant change in an existing assessment. The Mathematics assessment was new for 2023-2024.

The following are among the key findings from this year's NSCAS:

- 59% of Nebraska students in grades 3-8 were considered proficient in English Language Arts (performing at the On Track or Advanced level).
- 58% of Nebraska students in grades 3-8 were proficient in Math.
- 74% of Nebraska students in grades 3-8 were proficient on the NSCAS Science assessment.
- At the high school level, Nebraska's juniors were 45% proficient in ELA, 42% in Math, and 49% in Science.
- Literacy is a key priority for the state. The Nebraska State Board of Education has a goal to increase third grade proficiency in English Language Arts to 75% by 2030. This year's scores outline the work that will be a focus moving forward.
 - Grades 4-8 all saw increases in ELA proficiency statewide from last year.
 - Proficiency in third grade dropped from 62% to 59% in ELA.
 - Students representing different demographics including race, ethnicity, special education, free/reduced lunch, and English learners all saw growth compared to last year however achievement gaps continue to persist.

"Literacy continues to be a priority for the Nebraska Department of Education," said Commissioner Brian Maher. "We will continue to focus resources on statewide improvement."

In addition to assessment results, Nebraska released accountability ratings. State and federal law require the NDE to annually classify and designate schools to provide signals for specific supports. Nebraska's system, AQuESTT – helps ensure all students across all backgrounds and circumstances have access to opportunities and access. AQuESTT annually classifies schools and districts as Excellent, Great, Good, and Needs Support to Improve.

A breakdown of classifications indicated that 323 (29 percent) of schools were classified as Excellent, 359 (33 percent) were Great, 330 (30 percent) were Good, and 89 (8 percent) were designated as Needs Support to Improve.

Additionally, the NDE designates schools as Targeted Support and Improvement (TSI) annually, and Comprehensive Support and Improvement (CSI), and Additional Targeted Support and Improvement (ATSI) every three years. This year, 114 student groups in 50 schools were identified as TSI. For CSI and ATSI, after three years from initial designation, schools are eligible to exit. This year, 120 student groups in 85 schools exited ATSI and 4 schools exited the CSI designation this year. Exit criteria for these schools focus on improvement of designation year scores, and may include improving student academic proficiency on ELA, math, and science assessments, reducing chronic absenteeism, and increasing graduation rates.

More information on assessment and accountability results can be found on the Nebraska Education Profile, nep.education.ne.gov.

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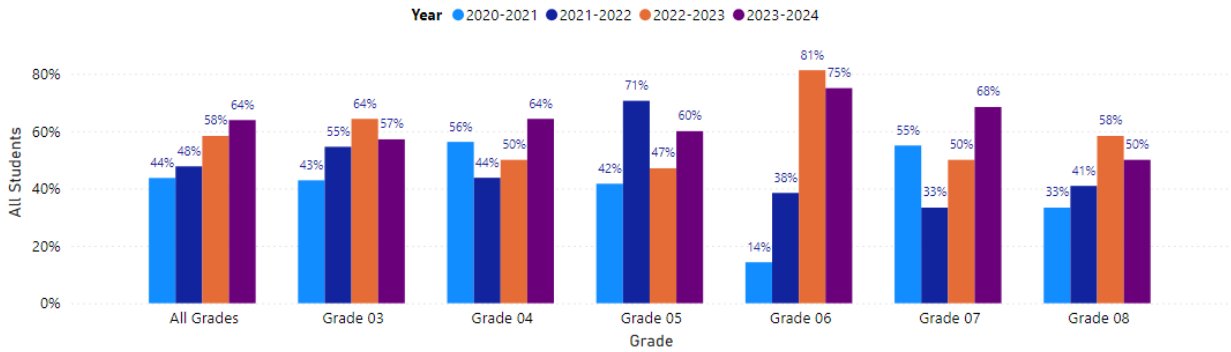
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SEM English Language Arts

Percent Proficient By Grade

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Grade 11*
2023-2024	57%	64%	60%	75%	68%	50%	
2022-2023	64%	50%	47%	81%	50%	58%	0%
2021-2022	55%	44%	71%	38%	33%	41%	
2020-2021	43%	56%	42%	14%	55%	33%	

Percent Proficient by Grade Chart

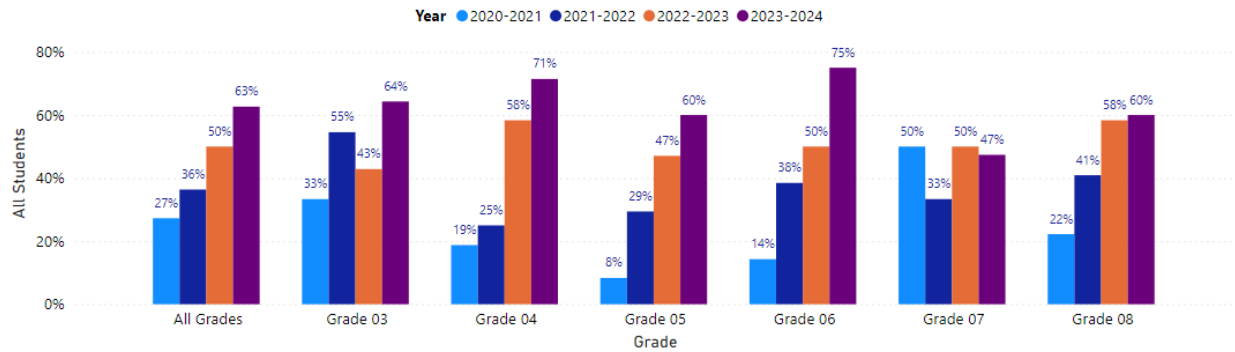


SEM Mathematics

Percent Proficient By Grade

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Grade 11*
2023-2024	64%	71%	60%	75%	47%	60%	
2022-2023	43%	58%	47%	50%	50%	58%	0%
2021-2022	55%	25%	29%	38%	33%	41%	
2020-2021	33%	19%	8%	14%	50%	22%	

Percent Proficient by Grade Chart

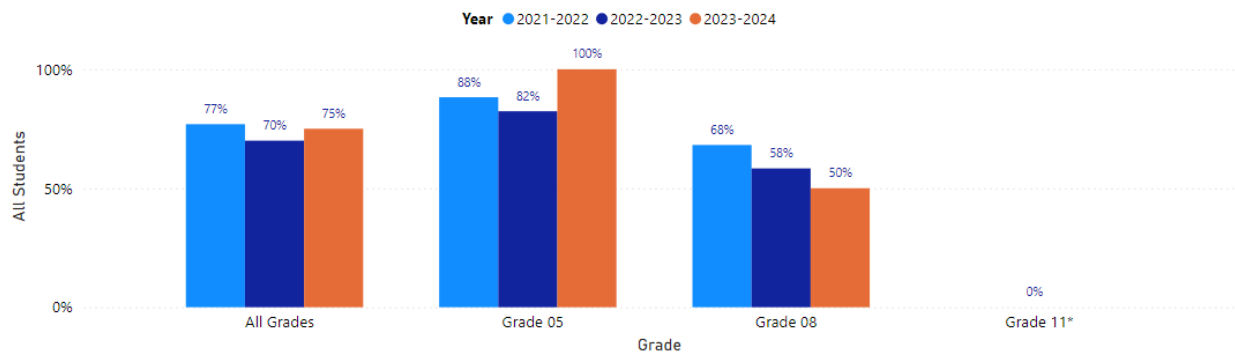


SEM Science

Percent Proficient By Grade

Data Years	Grade 05	Grade 08	Grade 11*
2023-2024	100%	50%	
2022-2023	82%	58%	0%
2021-2022	88%	68%	

Percent Proficient by Grade Chart

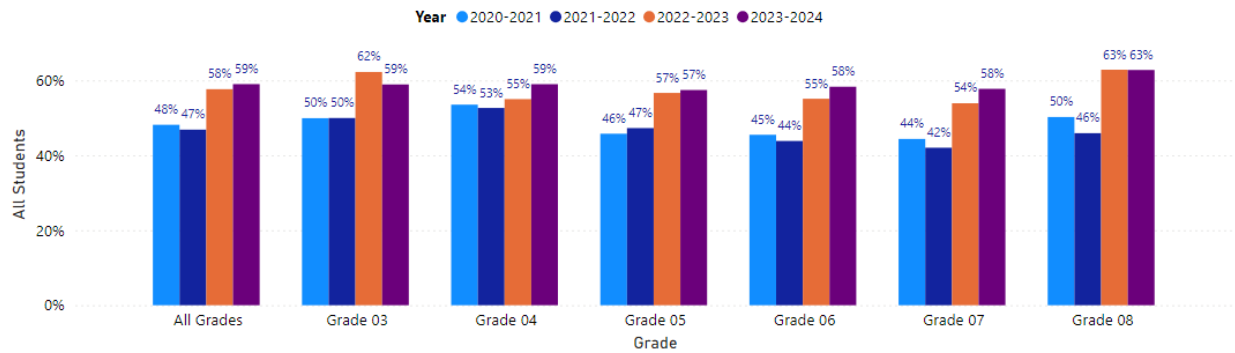


State English Language Arts

Percent Proficient By Grade

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Grade 11*
2023-2024	59%	59%	57%	58%	58%	63%	38%
2022-2023	62%	55%	57%	55%	54%	63%	53%
2021-2022	50%	53%	47%	44%	42%	46%	32%
2020-2021	50%	54%	46%	45%	44%	50%	40%

Percent Proficient by Grade Chart

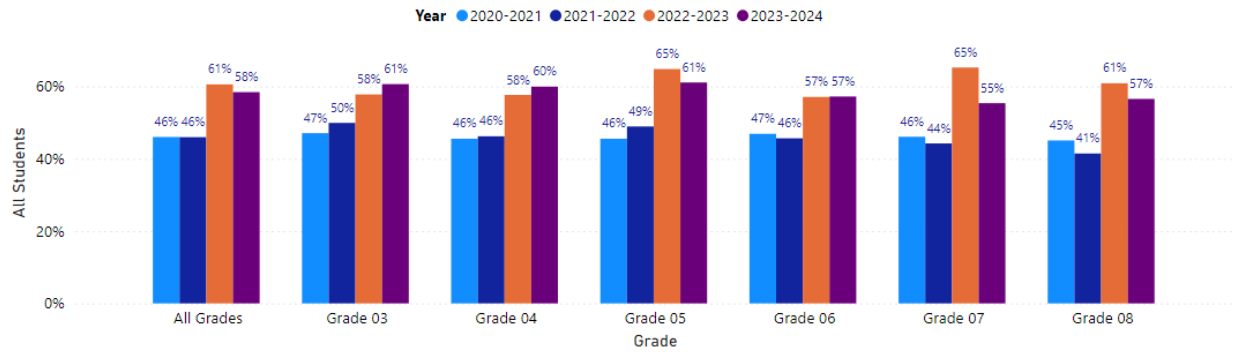


State Mathematics

Percent Proficient By Grade

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Grade 11*
2023-2024	61%	60%	61%	57%	55%	57%	38%
2022-2023	58%	58%	65%	57%	65%	61%	41%
2021-2022	50%	46%	49%	46%	44%	41%	24%
2020-2021	47%	46%	46%	47%	46%	45%	32%

Percent Proficient by Grade Chart

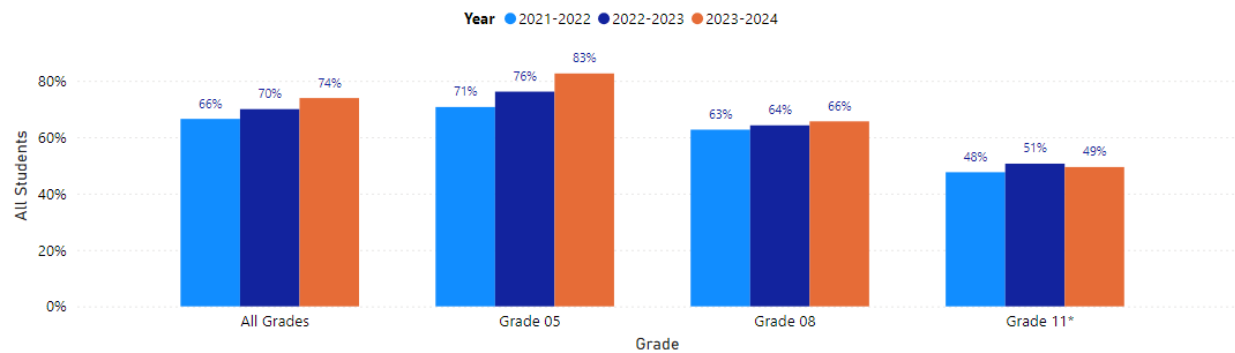


State Science

Percent Proficient By Grade

Data Years	Grade 05	Grade 08	Grade 11*
2023-2024	83%	66%	49%
2022-2023	76%	64%	51%
2021-2022	71%	63%	48%

Percent Proficient by Grade Chart



State Combined for all grades

Data Years	English Language Arts	Mathematics	Science
2023-2024	59%	58%	74%
2022-2023	58%	61%	70%
2021-2022	47%	46%	66%
2020-2021	48%	46%	

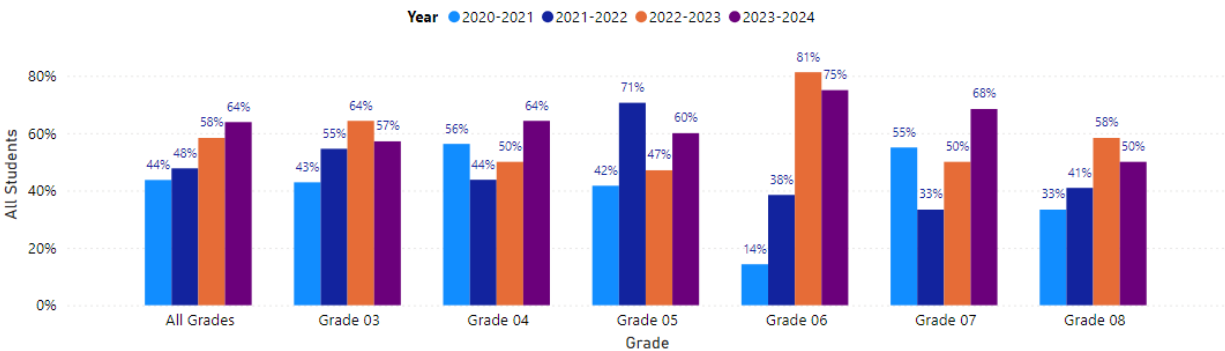
Data Years	English Language Arts	Mathematics	Science
2023-2024	64%	63%	75%
2022-2023	58%	50%	70%
2021-2022	48%	36%	77%
2020-2021	44%	27%	

SEM ELA All years

Percent Proficient By Grade

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Grade 11*
2023-2024	57%	64%	60%	75%	68%	50%	
2022-2023	64%	50%	47%	81%	50%	58%	0%
2021-2022	55%	44%	71%	38%	33%	41%	
2020-2021	43%	56%	42%	14%	55%	33%	

Percent Proficient by Grade Chart

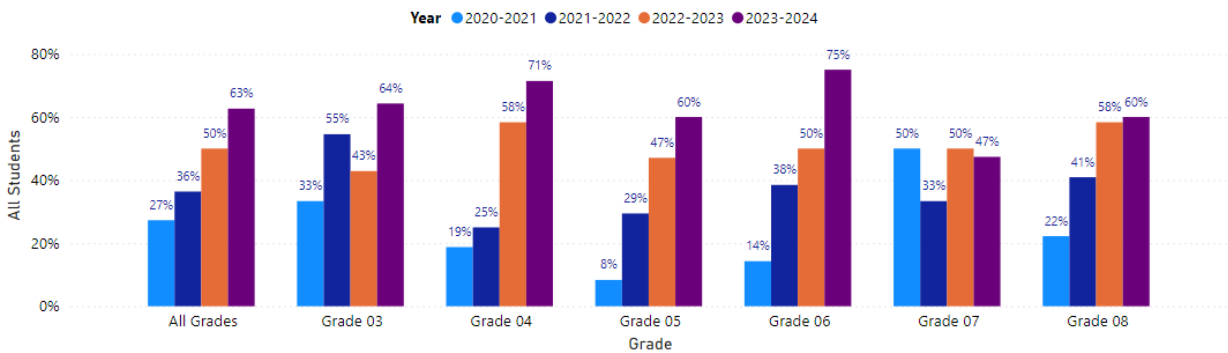


SEM Mathematics for all grades

Percent Proficient By Grade

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Grade 11*
2023-2024	64%	71%	60%	75%	47%	60%	
2022-2023	43%	58%	47%	50%	50%	58%	0%
2021-2022	55%	25%	29%	38%	33%	41%	
2020-2021	33%	19%	8%	14%	50%	22%	

Percent Proficient by Grade Chart



SEM Science

Percent Proficient By Grade

Data Years	Grade 05	Grade 08	Grade 11*
2023-2024	100%	50%	
2022-2023	82%	58%	0%
2021-2022	88%	68%	

Percent Proficient by Grade Chart

