

Board of Education Regular Meeting
Monday, November 13, 2023 6:00 PM
Mountain
Dundy County Stratton High School
400 9th Avenue West
Benkelman, Nebraska 69021

1. **Opening Procedures**

Procedural Item

1.A. Call to order

Action Item

1.B. Roll Call

Action Item

1.C. Pledge of Allegiance

Procedural Item

2. **Open meetings law**

Action Item

1. The Board of Education reserves the right to enter into Closed/Executive Session for 1) the protection of public interest or 2) the prevention of needless injury to the reputation of an individual, and the individual has not requested a public meeting. When making a motion to enter into Closed/Executive Session, the member making such a request should be as specific as possible keeping the previously listed stipulation in consideration.
2. If the Board is in agreement, a motion maybe to enter into Closed/Executive Session to 1) discuss a personnel matter, or 2) for the prevention of needless injury to the reputation of the individual, or 3) to discuss litigation and for the protection of the public interest.
3. Action concerning matters discussed in Closed/Executive Session will be acted upon in open session

3. **Awards and Recognitions**

Action Item

4. **Public comment**

Information Item

Welcome to the Dundy County Stratton Public Schools Board of Education Meeting. The Board welcomes citizens to attend board meetings to become acquainted with the programs and operations of the district. Members of the public are also encouraged to share their ideas and opinions with the Board during the agenda item labeled "Public Items". Comments or questions from the audience at any other time during the meeting except for the agenda item "Public Items" will out of necessity be declared out of order.

The Nebraska Open Meetings Act prevents the board from speaking to a matter that is not on the agenda. Please understand that the board may be unable to address your issue during the meeting. It is not permissible for the board to comment on items not listed for the protection of the public's right to know and participate in the discussion of items that do come before the board and stated appropriately in the meeting agenda.

During this agenda item "Public Items" we ask that you abide by the following rules:

Public Comment Protocol and Procedures

4. Anyone wishing to speak to the board on specific agenda items or on other topics relevant to board business must complete a Public Comment Request Card and submit it to the Board President prior to the opening of the meeting. The public will only be recognized and their comments heard at Item "Public Items" on the board agenda. The total time allotted for the public comment will not exceed thirty minutes and each member of the public will be allotted not more than five minutes to address the Board. If a group wishes to speak, please designate one spokesperson for the group.
5. Please state your name and the topic you are addressing before you begin.
6. Speakers are asked to direct their questions and comments to the chair. A member of the Board of Education or the Superintendent may direct clarifying questions to the chair, but the board will not under any circumstance enter into a debate with any the member of the public.
7. Speakers may offer objective criticism of district operations and programs, but the Board would encourage members of the public to address complaints concerning individual district personnel through the proper chain of command. The chair may direct the member of the public to the appropriate means to address concerns brought before the Board; however, the board will not respond with action but will take comments under advisement and direct the comments to the appropriate staff member to address outside of the board meeting.
8. Please remember that is a public meeting for the conduct of business of the Dundy County Stratton Public School District. Offensive language, personal attacks and hostile conduct will not be tolerated. You should further be advised that there is no legal protection for any comments that are made.
9. As stated in **NEB. REV. STAT. § 79-570 Class I, II, III, IV, or VI school district; president; meetings; maintenance of order.**

If any district meeting of a Class I, II, III, IV, or VI school district any person conducts himself or herself in a disorderly manner and persists in such conduct after notice by the president or person presiding, the president or person presiding may order such person to withdraw from the meeting and, if the person refuses, may order any person or persons to take such person into custody until the meeting is adjourned.

10. As stated in **NEB. REV. STAT. § 79-571 Class I, II, III, IV, or VI school district; meetings; disorderly conduct; penalty.**

Any person who refuses to withdraw from such meeting on being so ordered as provided in section 79-570 or who willfully disturbs such meeting shall be guilty of a Class V misdemeanor.

5. **Approve the Agenda as presented**

Action Item

Stroup made Motion to approve the agenda as presented. Ladenburger Secon Passed with a motion by Jordan Stroup and a second by Nick Ladenburger.

Jennifer Fries: Yea

Steve Guernsey: Yea

Ted Henderson: Yea

Nick Ladenburger: Yea

Cole Lutz: Yea

Sandy Noffsinger: Yea

Shad Stamm: Yea

Jordan Stroup: Yea

6. **Reports**

Action Item

6.A. Elementary principal report
Information Item

November 2023 Elementary Principal Report

October was a busy month at the Elementary! The Crisp air of Fall had finally arrived. All the excitement of the coming Holiday of Halloween is anticipated by this age group. We had a haunted broom and Witch's hat in the office and even our office Mascot (Groot-Guardians of the Galaxy) dressed up as Beetlejuice. The building was decorated in spooky skeletons, spider webs and pumpkins. Mrs. Stamm grew a huge pumpkin and donated to the school. We held a contest to see which class could guess the weight of the pumpkin. The 5th grade was closest by 1 lb. It weighed 54 lbs. Wow what a green thumb. The 5th grade's reward was to carve the pumpkin! Here are some of the activities we did in October!

October 10th, we had the Southwest Health Department and the Dental Hygienists from North Platte come down to teach our students about cleaning and brushing their teeth.

Oct 11th 2nd grade Music class received rides in Mr. Bob Ellis's Model A to go along with a song they were singing in class.

The PK-4 and Kindergarten took a tour of the Firehouse and received rides on the firetruck.

Oct. 12th, and 13th. Mr. Freeland, Mrs. Behlke, Mrs. Zoltenko, Mrs. Hinojosa and Mrs. Cameron attended the MTSS Conference in Kearney to learn about the Multi-tiered systems of support that we are currently working on in implementing in our school.

Oct. 16th, we attended our A.R. movie at the Zorn Theater and would like to thank Lindsey Stamm for helping us out.

Oct. 17th, the Kindergarten and 1st grade attended the Bronwick Pumpkin Patch in St. Francis.

Oct. 18th , the 3rd and 4th grade attended the pumpkin patch in St Francis.

Oct. 19th, the Teachers had an all Day Inservice. Where the highlight was we learned how to use Apptegy Rooms!

Oct. 20th Fall Break

Oct 25th PK4 and 2nd Grade went to the Pumpkin Patch

Oct 26th We had a Fire Drill

Oct 27th We held our October Awards

Oct 31st We held our annual Halloween March and Farm Bureau donated Halloween bags to the Kg-2nd graders

6.B. Secondary principal report
Information Item

Board Report: November 13, 2023

Achievement Scores and Testing: The Data team will be meeting on Wednesday during professional development to discuss student information. We will have a comprehensive report prepared for the December Board meeting once the team has time together to determine what they want to share. There are some great things going on. To sum it up in a few words, the needle is moving.

Counselor Notes (Per Mrs. Forch): Mrs. Forch has been meeting with the seniors on Wednesdays. She reports that the senior banners are finally finished and hanging up in the gym, make sure you check them out. The FAFSA typically opens in October, but will not open until December this year with all of the changes that have been made for the 2024-2025 school year but setting up accounts and explaining the process continuously takes place.

College applications are being filled out as well as college reps coming into the school to talk with seniors. If they are applying to colleges, they are also filling out scholarships within those colleges and their unofficial transcripts are being sent for review to be accepted. Seniors also went to a college/career fair at Southwest High School.

Any updated scholarships are being kicked out to seniors as they are received but scholarship season does not truly start until February so giving them guidance and explanations on making sure they read the directions and qualifications to their entirety is a process that never stops. And lastly, the Annual DCS Career Fair is gearing up for December 18th. She is working to find a variety of local businesses/careers to offer our students an array of opportunities. This takes a lot of time but will be worth it. We also set a date for the ACT this spring which will be for our Juniors, that date is March 26, 2024.

Mike Donahue: Author and speaker Mike Donahue was in our school on November 1. He was well received by our students, staff and community. Several of our students mentioned that he is the best speaker they have ever had and that his message was needed. He spent time with the MS, HS, elementary, leadership group, staff, and patrons. Community in his time here. It is my estimation that we not only needed to hear what Mike had to tell us but we were left with a lot to think about. My favorite: "We attract what we respect."

Awards and Recognition: Sharon Archer was awarded an Award of Merit from Hunter Clark recently. Sharon is always working on behalf of the students she serves and they appreciate her efforts. On a personal note...Sharon also likes the music we play in the hallways between classes. If it is from the 80's, she is normally keeping time or dancing to the tunes. She truly enjoys doing what she does.

Evaluation Update: Certified teacher evaluations are in full swing and the high school has a high number of non-tenured staff working there. Each has to be evaluated at least twice a year. There are only two non-tenured staff members remaining to be completed this semester at the high school. We are using the evaluation tools on file with the State of Nebraska to evaluate and are tracking the evaluations using the observation sign-off form to ensure that each educator

has been properly evaluated. They sign the form while they are meeting with the administration for their post evaluation conference.

Staffing: We continue to talk to and work with potential teacher candidates. We recently had a teacher candidate for Spanish in the District. She will be doing her student teaching this spring and we are trying to get in front of all other schools by bringing these candidates in early. She told us she wants to go to a smaller school and really enjoyed her time here. This makes three candidates that Mrs. Forch and I met at Kearney that we have brought into the school. We have contacted several others. We have to continue to be creative and aggressive to remain competitive.

Ali Lunsford who is currently a student teacher for us, has been offered a teaching contract to teach special education this sorting and contract being for her. Thank you for allowing us to be creative and flexible in our hiring procedures with our staffing needs. It is the only way to operate in this new reality of educational reform. Welcome to our family Ali.

Staff Meeting Focus: We will continue to focus on developing ways to expand communication. Our newest venture is getting everyone to use Apptegy Rooms. Going into the Professional Development Day we are rostered to the tune of 32% so we will dedicate time to completing the rosters so we can go live and to the public soon.

Athletics (Per Time Rettele): The Fall activity season is behind us and we are making way for the start of the Winter activity season. Winter sports for HS start on the 13th of November (today). The First Winter contests for HS start December 1 and 2 with Wrestling at Elwood and the girl's wrestlers going to Southwest. Our first home basketball contest is December 2.

JH wrestling is full swing and the wrestlers have had two meets so far. All indications are that we are doing really well. Coach Fiscus has them in fine shape already.

School Improvement: We have a full day of activities scheduled for November 15. The majority of the morning will be dedicated to shoring up the MTSS/SAT/ identification process for students. We will be looking at a product called Branching Minds. There will be times dedicated to school improvement, data review, and proficiency scales. Our professional development days continue to be developed with the school improvement process and students' needs in mind.

Building Trades/Plasma Cutter: Mr. Johnson spent Friday, November 10 working on getting the networks congruent so that we can get our plasma cutter wired and running. There is a compatibility issue with the hardware that requires a computer with a tower and he is getting that organized for us. We will be churning out products in the very short term. This is going to be epic.

Hydroponic Lab: Mr. Anderson is currently working to get the hydroponic wall and plumbing systems working systemically so we will add another wrinkle to our plant science and agronomy studies in the greenhouse. We continue to build up our resources and opportunities for our

students. This will be another novelty we have not had the luxury of using in our school in the recent past.

Expand Your Brand: We continue to hammer away at our Family with the mantra of getting our story out there. Remember to post your "Great Happenings" to Thrillshare" as we start the year. Tell our story!!! ***What people will remember the most is what we leave them with. Let's make it positive.***

The word is out. People are watching us. I hear it when we travel. We are beginning to get some press on what we are. Great things are happening at DCS! Tiger PRIDE is on the RISE!!

6.C. Transportation report
Information Item

6.D. Superintendent report
Information Item

Strategic Planning Goals

- **1. Student Learning Opportunities:** Implement expanded learning opportunities for students to enhance college/career/ readiness skills.
- **2. Culture and Cohesion:** Foster a caring, inclusive culture where all staff and students feel value, support, and connectedness.
- **3. Personnel Effectiveness:** Continue to provide organized PLC's to grow a positive and collaborative learning culture for staff and students.
- **4. Communication and Partnerships:** Continue to increase communication to maintain perceptions of DCS by engaging students, families, employees and the community.
- **5. District Resources:** Creation of a comprehensive facilities plan to address both short-term and long-term goals including but not limited to new construction, renovation, maintenance of facilities and acquiring property to meet the future needs of the district.
- **6. Board Governance:** Establish and maintain effective communication with stakeholders to promote the district's image, and build and sustain partnerships that best serve education.

SUPERINTENDENT REPORT

Activity Report - Goals 1, 2, 4

- **Volleyball District wrap-up**
- **Football playoffs kept us very busy (Great Season!)**
- **Start of One Act play (competition this month); Jr. High G/B basketball, Wrestling**
- **FFA Nationals, Red Ribbon week**
- **Mike Donohue presentation**

Meetings attended- All goals

- **Safety and Security Summit**
- **Special Education Law**
- **Stratton Village meeting**
- **RPAC, NSAA Region meeting**
- **ESU meeting**
- **Western Nebraska Administrators meeting**

Progress - Goal 5

- **Lights, Ceiling tiles at Elementary, Extra cleaning scheduled in bathrooms**
- **House materials ordered, Demolition completing**
- **Plasma cutter is assembled and awaiting some electronic and computer programming**
- **Work continues on improving lunch**
- **Wraps completed on Vans**
- **Exterior door signs being hung (safety)**

Ideas - Goals 1, 2,, 3

- **May consider brunch rather than breakfast**
- **Working on banners for gym with art class**
- **JAG program - Jobs for Americas Graduates**
- **Working on Proficiency scales for grading**
- **Have Mental wellness and Educator stress relief planned for January**

Ongoing - Looking ahead - Goals 6, 2, 1

- **School board conference**
- **Another speaker planned for Jr Hi/ High School (December 6; Molly Kennedy)**
- **Thanksgiving**
- **Negotiations**

6.E. Board and committee reports
Information Item

6.E.1. Board information
Information Item

6.E.2. Transportation/Facilities/Grounds committee
Information Item

6.E.3. Negotiations committee
Information Item

Negotiation Committee Meeting

10/24/2023

5:07 PM

Attendance:

Jackie Anderson

Steve Guernsey

Jennifer Fries

Nick Ladenburger

Elisha Hinojosa

Karla Brown

Tim Rettele

Courtney Gritzuk

Lesley Marshal

Tanisha Fahrenholz

Mrs. Anderson presented and explained the Array.

Teacher Association proposals:

Increase base

Recover the two steps back.

Professional Leave at a flat rate especially for the summer

Summer School rate increased.

Comparison of Extra Duty Pay with surrounding schools.

School Board/Administration proposals:

Leave Bank Changes from specific leaves to PTO days of 12 days.

Proposed black out days.

SPED stipend pays.

Extra Duty assignment pay.

7. **Consent Agenda**
Consent Agenda

The consent agenda includes the verification of notice of the meeting by publication in the Benkelman Post & News Chronicle, a legal newspaper for Dundy County and to each member of the board, the approval of the minutes from the October 9, 2023 meeting. Stamm made a motion to approve the consent agenda as presented minus the payment of bills. Ladenburger. Passed with a motion by Shad Stamm and a second by Jordan Stroup.

Jennifer Fries:	Yea
Steve Guernsey:	Yea
Ted Henderson:	Yea
Nick Ladenburger:	Yea
Cole Lutz:	Yea
Sandy Noffsinger:	Yea
Shad Stamm:	Yea
Jordan Stroup:	Yea

Motion to pass the payment of bills in the amounts of \$576,216.12 from the general fund; \$6,146.87 from the depreciation fund; \$600.00 from the special building fund; \$4,611.00 from the QCPUF; \$50,503.68 from the activity fund and \$14,470.48 from the nutrition fund. Passed with a motion by Shad Stamm and a second by Nick Ladenburger.

Jennifer Fries:	Yea
Steve Guernsey:	Yea
Ted Henderson:	Yea
Nick Ladenburger:	Yea
Cole Lutz:	Yea
Sandy Noffsinger:	Yea
Shad Stamm:	Yea
Jordan Stroup:	Yea

7.A. Verification of publication and notice

Consent Item

To verify that notice of the meeting was given by publication in the Benkelman Post, a legal newspaper for Dundy County Stratton and by written notice to each member of the board, the designated method of giving notice

7.B. Approval of the minutes

Consent Item

Board of Education Regular Meeting
Dundy County Stratton Public School
Benkelman NE 69021

The Dundy County Stratton Board of Education met on Monday, October 9, 2023 at Dundy County Stratton High School.

President Noffsinger called the meeting to order at 6:02 PM.

Attendance Taken at 6:02 PM. Jennifer Fries: Absent, Steve Guernsey: Present, Ted Henderson: Present, Nick Ladenburger: Present, Kent Lorens: Present, Cole Lutz: Present, Sandy Noffsinger: Present, Shad Stamm: Present, Jordan Stroup: Present. Present: 8, Absent: 1.

Others present:

Jackie Anderson, Superintendent
Troy Lurz, Secondary Principal
Kris Freeland, Elementary Principal
Ronda Sargent, Recording Secretary/Business Manager
Taos Dale, Student Elect Representative

Pledge of Allegiance. The Pledge of Allegiance was recited.

President Noffsinger stated that the board follows the Open Meetings Act Guidelines which are located in the meeting room. The Board of Education may enter closed session during the meeting when it determines that doing so is appropriate and is authorized by the provisions of the Open Meeting Act.

Awards and Recognitions

Freeland recognized the following for outstanding help with a new student: Mrs. Freeland, Mrs. Morris, Mrs. Janousek and Mrs. Gritzuk; Ladenburger recognized Mr. Freeland with the incentives he challenges the students' AR program; Stroup recognized Zoey Rogers for the outstanding accomplishment at Code Crush.

Public comment

Approve the Agenda

Motion to approve the agenda as presented passed with a motion by Stroup and a second by Ladenburger. Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Guernsey: Yea. Yea: 8, Nay: 0, Absent: 1.

Reports

Elementary principal report

In written form.

Secondary principal report

Presented by Taos Dale, Student Elect Representative: Parent Teacher Conferences went well, 68% attended from the invitations and 42% over all; Paws class is working great; the ineligibility list is down; November 1st there will be an assembly with Mike

Donohue who is a motivational speaker for students and the community; Mr. Lurz will be doing a school improvement visit in Wallace.

Transportation report

In written form

Superintendent report

In written form.

Board and committee reports

Negotiations committee: Anderson discussed the need to have a negotiations committee meeting before November 1st.

Nick Ladenburger
Jen Fries
Steve Guernsey
Cole Lutz

Consent Agenda

Motion to approve the consent agenda with the exception of the payment of bills passed with a motion by Stamm and a second by Lorens. Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Guernsey: Yea, Henderson: Yea. Yea: 8, Nay: 0, Absent: 1. The consent agenda includes the verification of notice of the meeting by publication in the Benkelman Post & News Chronicle, a legal newspaper for Dundy County and to each member of the board, the approval of the minutes from the September 11, 2023 meeting.

Payment of the bills

Discussion of the insurance increase. Alicap was an increase of 18%.

Motion to approve the bills in the amount of \$629,043.91 from the general fund; \$10,852.16 from the depreciation fund; \$32,730.34 from the activity fund; \$1,739.33 special building; \$28,820.00 QCPUF; and \$17,146.97 from the nutrition fund passed with a motion by Stamm and a second by Stroup. Lorens: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Guernsey: Yea, Henderson: Yea, Nick Ladenburger: Yea. Yea: 8, Nay: 0, Absent: 1.

Business Meeting

Financial Report

Anderson presented the expenses were increased and income increased. Financials are in line with previous years.

Motion to approve the financial report as presented passed with a motion by Lorens and a second by Ladenburger. Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea. Yea: 8, Nay: 0, Absent: 1.

NRCSA

President Jack Moles presented information about the role of NRCSA and what they do for us.

Building Project

Anderson presented different financial options to the board. Will set a time for a board retreat to explore more about these options.

Stratton site

Discussion on options for the Stratton site and maintenance of the site.

Motion for Mrs. Anderson to contact the Village of Stratton for potential interest with the selling of the Stratton site passed with a motion by Guernsey and a second by Stamm. Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea. Yea: 8, Nay: 0

Option Enrollment Resolution

We have been getting numerous questions about the changes to the option enrollment statutes as a result of LB 705. We updated Policy 5004 during the policy updates back in June, and you can find a copy of that updated policy on the policy portal. October 14 is the deadline for declaring programs, buildings, and classes closed.

Motion to adopt the Option Enrollment Resolution passed with a motion by Guernsey and a second by Lutz. Stamm: Yea, Stroup: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Noffsinger: Yea. Yea: 8, Nay: 0, Absent: 1.

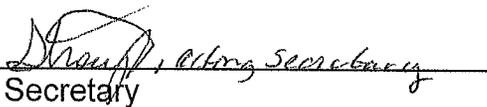
NASB

State conference is in November.

Legislation

Adjourn

Motion to adjourn at 8:09 passed with a motion by Guernsey and a second by Stroup. Stroup: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea. Yea: 8, Nay: 0, Absent: 1.



Jennifer Fries, Secretary

7.C. Payment of the bills
Consent Item

General Fund Authorization November 2023

Accelerated Receivables Solutions	Payroll	494.59
Colonial Life	Payroll	31.20
EFTPS	Payroll	70,624.77
Healthplan Services, Inc	Payroll	570.90
LegalShield	Payroll	98.65
MG Trust Company	Payroll	7,561.00
Nebraska Dept of Revenue	Payroll	10,605.80
Nebraska School Retirement System	Payroll	59,567.59
Principal Life Insurance Co	Payroll	858.14
American Fidelity Assurance	Payroll	3,778.11
American Fidelity Assurance Company	Payroll	775.00
Blue Cross-Blue Shield	Payroll	73,200.83
Accelerated Receivables Solutions	Payroll	223.60
Net Payroll	Payroll	235,285.10
Acme Printing Co	Wraps on vehicles	3,317.98
Amazon Capital Services	Shop Supplies	1,147.23
Anderson, Jacqueline	Mileage	1,369.11
Atco International	Supplies	520.00
Barker Land Investments	Nov 2023 Rent-Student Teacher	550.00
Ben Killingsworth	Supplies	18.99
Black Hills Energy	Gas	504.40
Boardworks	Subscription Fee	2,427.00
BWTELCOM	Communications:Phone, Data, Internet	583.35
Capital One Trade Credit	Ceiling Tiles	1,474.88
City of Benkelman	Repairs	165.70
City Of Benkelman	Utilities	8,215.12
Cornhusker Internat'l Trucks	Repairs	585.86
Crouse, JoDean	Mileage Reimbursement	203.05
Dana F. Cole & Company, LLP	Accounting and Auditing Services	12,930.00
Dundy Co Stratton School Lunch	Seconds Aug-Sept	3,594.80
Dundy County Hospital	Services	646.64
Eakes Office Products	Copy Contract 7.3-10.2.23	830.56
Esu #15	CPI Training/SPED 1 of 8	26,231.42
Esu #16	SPED services/Audiology	206.38
Farmers Co-op Grain & Supply	Fuel	1,952.86
Frenchman Valley Coop	Fuel/Diesel	8,046.42
Grace Market	Supplies	66.51
Graduate Lincoln	NATA Conference	198.00
Grainger	Supplies	317.36
Great Plains Communications	Telephone Internet	50.81
Harvest Homes LLC	Repairs	607.25
Holiday Inn Of Kearney	MTSS Conference	959.60
Hometown Leasing	Copier Lease	1,376.74
Imperial NAPA	Supplies/Repairs	408.38
Jody Crouse-Postage	Postage	55.34
KSB School Law	Legal Services	3,700.00
League Builders Supply Inc	Repairs	122.60
Lincoln Marriott Cornhusker	Labor Relations Conferences	511.00
Maywood Public Schools	Quiz Bowl-HS/JH/ELEM	100.00
MCI	Telephone-Stratton	52.22
Medicine Valley Schools	Quiz Bowl-HS	25.00
Mid-American Research Chemical	Custodial Supplies	711.74
Minatare Public Schools	IC User Day	200.00
Molly Hawkins' House	Art Supplies	178.89
Molly Kennedy Productions, LLC	Assembly Leadership Workshop	4,000.00
National Art & School Supplies Inc.	Supplies	83.86
Ne Council Of School Admin	2023 Labor Relations	530.00
NE Safety Center @ UNK	Training Course	125.00
Nebraska Assn of School Boards	State School Board Convention	2,626.00
Nebraska Wesleyan University	Duel Credit Tuition	760.00
Nebraska/Central Equipment	Repairs	93.90
Owens Implement & Supply	Supplies/Repairs	1,143.88
Owens True Value Hardware	Supplies	139.90

Protex Central Incorporated	Fire Extingisher Repairs	448.25
Quality Urgent Care	CDL exam	160.00
Rocky Mountain Low Voltage	Monthly Monitoring	25.00
Sapp Bros. Petroleum	Oil/DEF	2,028.25
School Specialty	Art supplies	37.24
Scoop Media LLC	Advertising	193.72
Specially Designed Education Services	Curriculum	3,228.00
SWPPD	Bus Radio	51.00
T & K Ventures	Clean up burnt bldg-Stratton	3,074.00
Unifirst Corporation	Custodial Supplies	609.50
US Bank	Subscriptions/Supplies/Conferences	2,292.14
Verizon Wireless	Cell Service	93.65
Village of Stratton	Utilities	403.07
Yanda's Music & Pro Audio	Supplies	14.06
Yost Farm Supply	Repairs	3,133.23
Zeliff Control Systems	Complete Quiz Bowl System	1,935.00
Zeptive	Annual Software and Licensing	149.00
		\$ 576,216.12

Depreciation Fund Authorization November 2023

Mid-West Barrier LLC	Finish Elem Windows-Windows not accounted for orginally	\$ 6,146.87
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Special Building Fund Authorization November 2023

Wilkins Architecture Design Planning LLC	Facility Planning 70%	\$ 600.00
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QCPUF Authorization November 2023

Mid-West Barrier LLC	2 entrance doors at HS	\$ 4,611.00
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11/08/2023 05:13 PM

Posted - All; Fund Number 05; Processing Month 10/2023

User ID: RJS

Vendor Name	Invoice Description	Amount
Checking Account ID ACTIVITY Fund Number 05 ACTIVITY FUND		
Amazon Capital Services	Mueller Lubricating Ointment/Credit Bal	0.00
Anderson, Ben	Officiate 1st rd football playoffs	100.00
Awards Unlimited, Inc	Wrestling Ribbons/Plaques	347.56
Benkelman Cultural Arts Center, Inc.	AR Movie	630.00
Blick Art Materials LLC	Art Club Supplies	69.95
BRONWICK FARMS	1st Grade Pumpkin Patch	664.00
BSN Sports LLC	Girls Basketball Uniforms	6,965.00
Butler, Andrew	Officiate 1st rd football playoffs	100.00
Cambridge Public Schools	District XC Entry Fee-1 Runner	10.00
Cash Wa Distributing	Concessions	1,129.05
Chesterman Company	Concessions	889.57
Custom Sports	State Football Team Shirts-Maroon	197.00
Daktronics Inc	Scoreboard-Quote# 816095-1-1	18,729.00
Dautel, Wyatt	Officiate Varsity FB vs MHC	175.00
Dietz, Jeremy	Officiate Varsity FB 10/12 vs MHC	175.00
DUB Drive-In, The	Gift Cards	72.00
Dundy County Processors	Hamburger for 2nd RD FB playoff	105.04
Eakes Office Products	Scott Rags in a Box	19.96
Eicher, Jake	Officiate Varsity FB vs MHC	175.00
Elm Creek Public Schools	1st Rd FB Playoff vs Elm Creek	366.28
Engbrecht, Elias	Officiate 2nd RD Football playoff	100.00
Evans, Dustin	Officiate 2nd RD Football playoff	100.00
Family, Career and Community Leaders of America	National Chapter Adviser Dues	234.00
Fortkamp, Kelen	Officiate 2nd Rd Football playoff	138.00
Garrisons-McCook Lettering	Engraving/VB Shirts	564.00
Grace Market	FFA-Burrito Fixing	30.02
Howells-Dodge Public Schools	Livestream Qfinal FB Split	50.00
J.W. Pepper & Son Inc	Shut Up and Dance/Bohemian Rhapsody	38.74
Johnson, Scott	Officiate 1st rd football playoffs	154.00
Little Caesars Fundraising	Little Caesars Fundraising	5,145.00
Livestockjudging.com	Online Livestock Judging	300.00
Marlin, Toby	Officiate JH FB 10/05	60.00
Maxwell, Matthew	Officiate 2nd RD Football playoff	100.00
Mues, Kayla	Natl Conv-10 students 5 days	2,880.00
National FFA Organization	Early Bird Registration	960.00
Nebraska FFA State Association	State/National Dues 23	1,008.00
Nebraska School Activities Assn	2nd RD FB Playoff vs Twin Loup	1,770.59
NEMFCA	NE 8-Man Football Association Dues	75.00
O'Neil, Sandy	Officiate JH VB tournament	188.00
Owens Implement & Supply	VB Fundraiser	86.98
Pepsi Cola	Concessions	369.41
Playscripts Inc	Order # 2313339 Help Desk by Don Zolidis	106.13
Robben, Tyrel	Officiate Varsity FB vs MHC	175.00
Sargent Public Schools	2nd RD FB Playoff vs Twin Loup	523.45
Sargent, Ronda	23 FFA adjustment	768.00
Seize The Daisy	Parents Night Roses	42.00
Sports Shoppe, The	FB Fundraiser Late Apparel	1,190.00
Swedburg, Collin	Officiate 1st rd football playoffs	100.00
US Bank	Act Fund Credit Card Stmt	1,952.95
Wamsley, Craig	Officiate Varsity FB vs MHC	175.00
White, Gary	Officiate 2nd RD Football playoff	100.00
Wolf, Ron	Officiate 1st rd football playoffs	100.00
Fund Number 05		50,503.68

Checking Account ID ACTIVITY

50,503.68

Board Report - Invoice Detail

Posted - All; Fund Number 06; Processing Month 11/2023

Vendor Name	Invoice Description	Amount
Checking Account ID NUTRITION Fund Number 06	NUTRITION FUND	
Cash Wa Distributing	FFVP	13,205.91
Grace Market	Food	21.95
Sysco Denver	Food/Supplies	1,227.12
US Bank	Background check	15.50
Fund Number 06		<hr/> 14,470.48
Checking Account ID NUTRITION		<hr/> 14,470.48

8. **Business Meeting**

Action Item

8.A. Financial Report: Income and expenses are up for the month and for year to date. Expenses are in line with the budget. Reimbursement has been received for the IDEA public grant and for the Title grant.

Action Item

Presentation of the financial status of the district, balances in various funds, recent/impending activity therein, anticipated expenses and planning for future considerations.

Steve motion to approve the financial report as presented. Passed with a motion by Steve Guernsey and a second by Cole Lutz.

Jennifer Fries:	Yea
Steve Guernsey:	Yea
Ted Henderson:	Yea
Nick Ladenburger:	Yea
Cole Lutz:	Yea
Sandy Noffsinger:	Yea
Shad Stamm:	Yea
Jordan Stroup:	Yea

Financial Report November				
	Income		Expense	
	MTD	YTD	MTD	YTD
2023	\$ 209,280	\$ 713,682	\$ 561,760	\$ 1,759,148
2022	\$ 42,096	\$ 386,643	\$ 519,394	\$ 1,754,994
2021	\$ 63,677	\$ 311,187	\$ 497,584	\$ 1,728,336
2020	\$ 46,105	\$ 413,044	\$ 500,798	\$ 1,562,883
2019	\$ 78,413	\$ 434,747	\$ 494,625	\$ 1,601,787
2018	\$ 86,119	\$ 333,174	\$ 471,202	\$ 1,463,917
2017	\$ 116,004	\$ 618,821	\$ 467,669	\$ 1,427,707
2016	\$ 243,256	\$ 520,570	\$ 460,476	\$ 1,474,710
2015	\$ 332,034	\$ 1,317,545	\$ 482,851	\$ 1,520,713
2014	\$ 393,196	\$ 1,181,101	\$ 439,907	\$ 1,425,144
Average	\$ 234,122	\$ 794,242	\$ 464,421	\$ 1,462,438

Fund Balances							
	Unemp	General Fund	Depreciation	QCPUF	Sp Bld	Dep/SpBd/Q	Total
2023	\$ 13,402	\$ 3,460,882	\$ 642,104	\$ 209,381	\$ 252,918	\$ 1,104,402	\$ 4,578,686
2022	\$ 13,345	\$ 2,415,590	\$ 498,050	\$ 279,622	\$ 38,657	\$ 816,329	\$ 3,245,264
2021	\$ 13,338	\$ 2,739,920	\$ 325,983	\$ 277,082	\$ 1,070,082	\$ 1,673,148	\$ 4,426,406
2020	\$ 13,328	\$ 2,626,516	\$ 739,998	\$ 200,310	\$ 838,894	\$ 1,779,202	\$ 4,419,046
2019	\$ 13,278	\$ 2,463,959	\$ 544,171	\$ 123,457	\$ 480,913	\$ 1,148,541	\$ 3,625,778
2018	\$ 13,208	\$ 2,544,963	\$ 415,569	\$ 73,722	\$ 381,826	\$ 871,117	\$ 3,429,288
2017	\$ 10,946	\$ 2,102,465	\$ 141,002	\$ 50,056	\$ 254,608	\$ 445,666	\$ 2,559,077
2016	\$ 13,910	\$ 1,711,541	\$ 142,476	\$ 100,197	\$ 265,411	\$ 508,084	\$ 2,233,535
2015	\$ 13,903	\$ 1,216,859	\$ 173,510	\$ 100,983	\$ 254,195	\$ 528,688	\$ 1,759,450
2014	\$ 13,898	\$ 1,327,901	\$ 263,391	\$ 112,613	\$ 408,368	\$ 784,372	\$ 2,126,171
Average	\$ 13,173	\$ 1,780,746	\$ 227,190	\$ 87,514	\$ 312,882	\$ 627,585	\$ 2,421,504

Account Groups; Processing Month 10/2023; Account Group ID
 GFREVENUE; Accounts to Include Accounts With Activity

Account Group: GFREVENUE Monthly Board Report Accounts

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Taxes Levied/Assessed by the School Dist	5,307,300.00	49,750.44	453,435.31	8.54	4,853,864.69
01 1125	Motor Vehicle Tax	0.00	16,657.09	36,358.23	0.00	(36,358.23)
01 1140	Penalties & Interest on Taxes	0.00	1,689.02	7,026.68	0.00	(7,026.68)
01 1510	Interest on Investments	0.00	8,410.57	10,378.02	0.00	(10,378.02)
01 1740	Fees-Locker; equipment	0.00	0.00	90.00	0.00	(90.00)
01 1800	Revenue-Community Service Activities	0.00	3,732.00	5,710.00	0.00	(5,710.00)
01 1911	Local License Fees	0.00	1,260.00	1,260.00	0.00	(1,260.00)
01 1925	OTHER CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	0.00	0.00	5,000.00	0.00	(5,000.00)
01 1980	OTHER REFUND OF PRIOR YEAR'S EXPENDITURES	0.00	0.00	11,100.00	0.00	(11,100.00)
Subtotal: LOCAL RECIEPTS		5,307,300.00	81,499.12	530,358.24	9.99	4,776,941.76
01 2110	County Fines And License	12,000.00	0.00	0.00	0.00	12,000.00
Subtotal: COUNTY AND ESU RECEIPTS		12,000.00	0.00	0.00	0.00	12,000.00
01 3110	State Aid	602,942.00	44,994.00	89,988.00	14.92	512,954.00
01 3180	Pro-Rate Motor Vehicle	0.00	0.00	1,438.04	0.00	(1,438.04)
01 3512	Distance Education Incentive Pymts	0.00	0.00	8,000.00	0.00	(8,000.00)
01 3535	Payments For High Ability Learners	0.00	2,491.00	2,491.00	0.00	(2,491.00)
Subtotal: STATE RECEIPTS		602,942.00	47,485.00	101,917.04	16.90	501,024.96
01 4310	REAP: SRSA Grants	273,000.00	0.00	0.00	0.00	273,000.00
01 4516	IDEA PreK(619) Base Allocation	0.00	654.00	654.00	0.00	(654.00)
01 4518	IDEA Part B (611) Base & Enrollment Poverty Allocation	0.00	79,642.00	79,642.00	0.00	(79,642.00)
01 4708	Medicaid In Public Schools	0.00	0.00	1,110.60	0.00	(1,110.60)
Subtotal: FEDERAL RECEIPTS		273,000.00	80,296.00	81,406.60	29.82	191,593.40
Grand Total:		6,195,242.00	209,280.12	713,681.88	11.52	5,481,560.12

11/08/2023 05:17 PM

Regular; Processing Month 11/2023; Function Number 57 Records Selected; Fund
Number 01

User ID: RJS

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01	GENERAL FUND					
1100	Regular Instructional Programs	3,765,138.00	235,836.94	727,660.46	19.66	3,037,477.54
1150	Limited English Proficiency Programs	0.00	2,947.10	8,330.97	0.00	(8,330.97)
1160	Poverty Programs	0.00	18,686.60	57,499.77	0.00	(57,499.77)
1200	Special Education Instructional Programs	425,684.00	32,263.18	87,412.94	21.18	338,271.06
1291	Early Childhood SpEd Ages 3-5	108,532.00	10,123.58	27,175.37	25.04	81,356.63
1292	Early Childhood SpEd Ages 0-2	36,667.00	1,418.75	1,418.75	3.87	35,248.25
1300	Summer School	0.00	0.00	0.00	0.00	0.00
2120	Guidance Services	75,259.00	10,562.28	25,334.96	34.17	49,924.04
2130	Health Services	0.00	66.26	2,043.57	0.00	(2,043.57)
2140	Psychological Services	60,381.00	1,162.50	1,162.50	1.93	59,218.50
2141	Psychological Services-SPED-School Age	0.00	7,400.00	7,400.00	0.00	(7,400.00)
2142	Psychological Services Sped-Ages 3-5	0.00	937.50	937.50	0.00	(937.50)
2151	Speech Path/Audiology Svcs SPED SA	16,289.00	7,070.00	7,070.00	43.40	9,219.00
2152	Speech Path/Audiology SPED Age 3-5	0.00	1,568.75	1,568.75	0.00	(1,568.75)
2153	Speech Path/Audiology Svcs SPED 0-2	0.00	1,568.75	1,568.75	0.00	(1,568.75)
2161	Occupational Therapy SPED SA	12,522.00	1,890.62	1,890.62	15.10	10,631.38
2171	Physical Therapy Services-SA	1,245.00	646.64	1,126.29	90.47	118.71
2173	Physical Therapy-SPED Ages 0-2	0.00	0.00	0.00	0.00	0.00
2211	School Improvement	151,850.00	0.00	0.00	0.00	151,850.00
2212	Instruction & Curriculum Development	0.00	0.00	0.00	0.00	0.00
2213	Instructional Staff Training	0.00	342.27	342.27	0.00	(342.27)
2220	Library/Media Services	0.00	5,377.59	19,438.83	0.00	(19,438.83)
2224	EDUCATIONAL TELEVISION SERVICES	0.00	0.00	30,148.00	0.00	(30,148.00)
2230	Instruction-Related Technology	0.00	7,149.73	22,205.14	0.00	(22,205.14)
2240	Academic Student Assessment	0.00	0.00	0.00	0.00	0.00
2310	Board of Education	40,890.00	2,706.56	21,086.56	55.98	19,803.44
2320	Executive Administration	215,930.00	18,585.58	53,252.80	24.96	162,677.20
2330	District Legal Services	8,672.00	3,700.00	3,700.00	43.33	4,972.00
2410	Principal	488,305.00	37,601.02	110,416.58	23.03	377,888.42
2510	Fiscal Services	130,711.00	13,346.27	37,234.11	31.15	93,476.89
2570	Personnel Services	0.00	0.00	0.00	0.00	0.00
2610	Operation of Buildings	554,582.00	25,072.80	143,296.51	29.73	411,285.49
2620	Maintenance of Buildings	0.00	17,557.11	48,810.28	0.00	(48,810.28)
2630	Care and Upkeep of Grounds	0.00	3,381.67	3,381.67	0.00	(3,381.67)
2640	Care and Upkeep of Equipment	0.00	3,133.23	3,298.87	0.00	(3,298.87)
2650	Vehicle Operation & Maint (non student t	235,024.00	229.88	229.88	0.10	234,794.12
2660	Security	4,011.00	149.00	367.00	9.15	3,644.00
2670	Safety	6,448.00	0.00	1,317.40	26.77	5,130.60
2710	Vehicle Operation	457,710.00	37,954.56	117,907.34	25.76	339,802.66
2712	Vehicle Operation-School Age Sped	41,987.00	3,714.15	15,222.41	36.26	26,764.59
2713	Vehicle Operation-Below Age 5 Sped	0.00	945.17	2,053.05	0.00	(2,053.05)
2730	Vehicle Servicing & Maintenance-Reg Ed	0.00	14,584.41	40,582.94	0.00	(40,582.94)
3300	Community Services Operations	0.00	0.00	0.00	0.00	0.00
3400	CATEGORICAL GRANTS FROM CORPORATIONS & O	0.00	1,935.00	9,675.00	0.00	(9,675.00)
3535	High Ability Learners	0.00	35.80	115.80	0.00	(115.80)
4700	Building Improvements	0.00	0.00	0.00	0.00	0.00
5000	Debt Service	0.00	0.00	0.00	0.00	0.00
6200	Federal Services-Title I, Part A ESSA Im	193,344.00	8,939.73	22,027.22	11.92	171,316.78
6210	Federal Services-Title I, Part A Account	0.00	0.00	0.00	0.00	0.00
6310	Federal Services-Title II, Part A ESSA S	0.00	1,919.18	5,844.43	0.00	(5,844.43)
6408	IDEA-PtB-611-Base-EP	0.00	0.00	0.00	0.00	0.00
6992	Federal Services--REAP-SRSA Grants	0.00	0.00	0.00	0.00	0.00
6997	ESSER II	0.00	0.00	0.00	0.00	0.00
6998	ESSER III	0.00	15,655.00	51,976.45	0.00	(51,976.45)
8000	Transfers (Outgoing)	666,266.00	3,594.80	35,615.80	5.35	630,650.20
9000	NON-PROGRAM EXPENDITURES	0.00	0.00	0.00	0.00	0.00
9001	Repayment of Interfund Loan General Fund	0.00	0.00	0.00	0.00	0.00

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

11/08/2023 05:17 PM

Regular; Processing Month 11/2023; Function Number 57 Records Selected; Fund Number 01

User ID: RJS

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01	GENERAL FUND	7,697,447.00	561,759.96	1,759,147.54	23.69	5,938,299.46
Grand Total:		7,697,447.00	561,759.96	1,759,147.54	23.69	5,938,299.46

TOTAL SUMMARY OF BANK BALANCES

	July	August	September	October
<i>Pinnacle Bank-Unemployment</i>	\$13,353.18	\$13,357.72	\$13,378.73	\$13,401.95
General Fund				
Pinnacle Bank-ICS SWEEP (MMSA)	\$3,514,964.20	\$2,791,023.26	\$3,392,908.32	\$3,251,234.12
Pinnacle Bank Benkelman-General Fund	\$32,101.40	\$43,113.75	\$135,996.14	\$194,903.14
Pinnacle Bank Benkelman-Clearing A/C	\$15,730.89	\$15,730.89	\$15,400.89	\$14,744.89
Total General Fund Balances	\$3,562,796.49	\$2,849,867.90	\$3,544,305.35	\$3,460,882.15
<i>Pinnacle Bank Depreciation Fund Balance</i>				
Depreciation Fund	\$66,761.47	\$303,965.81	\$252,131.28	\$241,386.92
Depreciation Fund MMSA	\$400,276.23	\$390,378.22	\$400,540.70	\$400,716.69
Total Depreciation Fund	\$467,037.70	\$694,344.03	\$652,671.98	\$642,103.61
QCPUF				
Pinnacle Bank Benkelman-Checking A/C	\$266,130.91	\$236,571.31	\$236,665.29	\$207,943.02
NE Liquid Asset Fund	\$1,419.65	\$1,425.72	\$1,431.65	\$1,437.80
Total Qualified Capital Purpose Undertaking Fund	\$267,550.56	\$237,997.03	\$238,096.94	\$209,380.82
<i>Pinnacle Bank Special Building Fund</i>				
Special Building Fund	\$122,647.96	\$124,486.39	\$187,225.92	\$207,843.37
Special Building Fund MMSA	\$45,031.08	\$45,041.16	\$45,055.08	\$45,074.42
	\$167,679.04	\$169,527.55	\$232,281.00	\$252,917.79
Total Cash in Bank	\$4,478,416.97	\$3,965,094.23	\$4,680,734.00	\$4,578,686.32

CASH FLOW STATEMENT

Beginning Balance General Fund Checking \$ 194,903.14

MMSA-Pinnacle Bank 3,251,234.12

Total General Fund Money \$ 3,446,137.26

ESTIMATED DISBURSEMENTS

			<u>2022-2023</u>	<u>2021-2022</u>
Bills	112,540.84			
Payroll	463,675.28	576,216.12	529,836.82	511,350.37

COUNTY RECEIPTS

Dundy County Treasurer	60,863.02			
Hitchcock County Treasurer	7,233.53		<u>2022-2023</u>	<u>2021-2022</u>
	68,096.55		34,888.85	56,850.21

Estimated Over(Under)age - GF Checking \$ (313,216.43)

Transfers In (Interfund Loan for SBF) \$ -

Lunch Payroll \$ -

NDE Money (Apportionment) \$ -

Transfer TO/FROM MMSA \$ 350,000.00

\$ 36,783.57

Transfers:

\$350,000.00 from MMSA to GF

\$ 3,000.00 to NF

Regular; Beginning Month 09/2023; Processing Month 10/2023; Fund Number 02, 03, 08,
 09

Fund: 02 DEPRECIATION

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
02 101	CASH	694,344.03	556.69	52,797.11	642,103.61
Total:	Current Assets	694,344.03	556.69	52,797.11	642,103.61
Fund Balance					
02 704	FUND BALANCE	694,344.03	52,797.11	556.69	642,103.61
Total:	Fund Balance	694,344.03	52,797.11	556.69	642,103.61
Revenue					
02 1510	Interest Earned	0.00	0.00	556.69	556.69
Total:	Revenue	0.00	0.00	556.69	556.69
Expenditure					
02 2900 450 001	Construction Services	0.00	75,360.00	41,500.00	33,860.00
02 2900 450 002	Construction Services	0.00	8,075.00	0.00	8,075.00
02 2900 610 001	General Supplies	0.00	4.98	0.00	4.98
02 2900 610 002	General Supplies	0.00	1,418.63	0.00	1,418.63
02 2900 739 001	Other Equipment	0.00	9,438.50	0.00	9,438.50
Total:	Expenditure	0.00	94,297.11	41,500.00	52,797.11
Total:	02	1,388,688.06	147,650.91	95,410.49	1,337,561.02

Fund: 03 EMPLOYEE BENEFIT FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
03 101	CASH	13,357.72	44.23	0.00	13,401.95
03 106	Cafeteria Checking	3,794.18	0.00	0.00	3,794.18
Total:	Current Assets	17,151.90	44.23	0.00	17,196.13
Fund Balance					
03 704	FUND BALANCE	17,151.90	0.00	44.23	17,196.13
Total:	Fund Balance	17,151.90	0.00	44.23	17,196.13
Revenue					
03 1510	Interest Earned	0.00	0.00	44.23	44.23
Total:	Revenue	0.00	0.00	44.23	44.23
Total:	03	34,303.80	44.23	88.46	34,436.49

Fund: 08 SPECIAL BUILDING FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
08 101	CASH	169,527.55	86,029.57	2,639.33	252,917.79
08 131	Receivable Account	63,574.54	25,035.53	85,842.93	2,767.14
Total:	Current Assets	233,102.09	111,065.10	88,482.26	255,684.93
Fund Balance					
08 704	FUND BALANCE	233,102.09	2,639.33	25,222.17	255,684.93
Total:	Fund Balance	233,102.09	2,639.33	25,222.17	255,684.93
Revenue					
08 1100	Taxes Levied	0.00	0.00	24,575.13	24,575.13
08 1140	Penalties & Interest on Taxes	0.00	0.00	382.32	382.32
08 1510	Interest Earned	0.00	0.00	186.64	186.64
08 3180	Pro-Rate Motor Vehicle	0.00	0.00	78.08	78.08
Total:	Revenue	0.00	0.00	25,222.17	25,222.17
Expenditure					
08 4300 450 001	Architecture & Engineering Construction Services	0.00	2,639.33	0.00	2,639.33
Total:	Expenditure	0.00	2,639.33	0.00	2,639.33
Total:	08	466,204.18	116,343.76	138,926.60	539,231.36

Regular; Beginning Month 09/2023; Processing Month 10/2023; Fund Number 02, 03, 08,
 09

Fund: 09 QCPUF

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
09 101	CASH	237,997.03	203.79	28,820.00	209,380.82
09 131	Receivable Account	0.00	6.75	0.30	6.45
	Total: Current Assets	237,997.03	210.54	28,820.30	209,387.27
Fund Balance					
09 704	FUND BALANCE	237,997.03	28,820.00	210.24	209,387.27
	Total: Fund Balance	237,997.03	28,820.00	210.24	209,387.27
Revenue					
09 1100	Taxes Levied	0.00	0.00	5.15	5.15
09 1140	Penalties & Interest on Taxes	0.00	0.00	1.60	1.60
09 1510	Interest Earned	0.00	0.00	203.49	203.49
	Total: Revenue	0.00	0.00	210.24	210.24
Expenditure					
09 4500 431 001	Non-Technology Related Repairs & Maint	0.00	0.00	0.00	0.00
09 4500 450 001	Construction Services	0.00	28,820.00	0.00	28,820.00
	Total: Expenditure	0.00	28,820.00	0.00	28,820.00
	Total: 09	475,994.06	57,850.54	29,240.78	447,804.78

Activity Fund Balance Report - Summary - Exclude Encumbrances

09/2023 - 10/2023

Regular; Beginning Month 09/2023; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	FUND BALANCE	1,525.00	0.00	0.00	0.00	1,525.00
05 704 0100	Cheerleaders	3,122.54	2,713.35	0.00	0.00	409.19
05 704 0105	Cheerleading Fundraising	3,051.62	1,172.50	2,352.75	0.00	4,231.87
05 704 0110	Cross Country	0.00	410.00	0.00	0.00	(410.00)
05 704 0115	Cross Country Fundraising	12.22	0.00	0.00	0.00	12.22
05 704 0120	Football	1,462.98	10,297.49	7,772.00	0.00	(1,062.51)
05 704 0125	Football Fundraising	11,077.31	4,966.40	1,355.00	0.00	7,465.91
05 704 0130	Volleyball	0.00	7,001.23	388.66	0.00	(6,612.57)
05 704 0135	Volleyball Fundraising	18,212.70	3,599.46	434.90	0.00	15,048.14
05 704 0140	Basketball	1,513.66	25,776.00	0.00	0.00	(24,262.34)
05 704 0145	Boys Basketball Fundraising	911.73	40.00	0.00	0.00	871.73
05 704 0147	Girls Basketball Fundraising	2,225.79	0.00	635.10	0.00	2,860.89
05 704 0150	Wrestling	266.54	1,018.82	0.00	0.00	(752.28)
05 704 0155	Wrestling Fundraising	2,219.26	0.00	0.00	0.00	2,219.26
05 704 0160	Track	1,374.00	0.00	0.00	0.00	1,374.00
05 704 0165	Track Fundraising	8.65	0.00	0.00	0.00	8.65
05 704 0170	Girls Golf	0.00	475.50	565.00	0.00	89.50
05 704 0175	Girls Golf Fundraising	662.90	0.00	0.00	0.00	662.90
05 704 0180	Boys Golf	4,271.08	0.00	0.00	0.00	4,271.08
05 704 0185	Boys Golf Fundraising	629.32	0.00	0.00	0.00	629.32
05 704 0300	Class of 2024	2,074.39	0.00	0.00	0.00	2,074.39
05 704 0310	Class of 2025	3,784.39	239.87	739.60	0.00	4,284.12
05 704 0320	Class of 2027	142.61	0.00	835.50	0.00	978.11
05 704 0325	Class of 2028	0.00	88.31	0.00	0.00	(88.31)
05 704 0335	Class of 2026	450.45	726.24	4,062.60	0.00	3,786.81
05 704 0340	FBLA	6,194.15	6,640.95	7,909.90	0.00	7,463.10
05 704 0350	Daycare	(780.34)	531.85	0.00	0.00	(1,312.19)
05 704 0360	FCCLA	(2,456.73)	298.00	120.00	0.00	(2,634.73)
05 704 0370	FFA	19,289.39	6,485.75	5,278.11	0.00	18,081.75
05 704 0400	Student Council	46.25	520.92	166.00	0.00	(308.67)
05 704 0430	7-12 Vocal	0.00	266.88	42.00	0.00	(224.88)
05 704 0445	Music Fundraising	1,553.28	0.00	0.00	0.00	1,553.28
05 704 0460	Play Production	0.00	106.13	0.00	0.00	(106.13)
05 704 0470	Mock Trial	0.00	150.00	0.00	0.00	(150.00)
05 704 0490	Art Club	1,925.09	69.95	724.70	0.00	2,579.84
05 704 0600	Shop Projects	81.11	0.00	0.00	0.00	81.11

Activity Fund Balance Report - Summary - Exclude Encumbrances

09/2023 - 10/2023

Regular; Beginning Month 09/2023; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0610	Pop Account	214.68	155.28	77.00	0.00	136.40
05 704 0620	Sp Ed Activity A/C	703.60	0.00	0.00	0.00	703.60
05 704 0630	Revolving	0.00	300.00	1,192.07	0.00	892.07
05 704 0640	Special Purchasing	5,571.33	0.00	0.00	0.00	5,571.33
05 704 0665	DCS News	200.00	0.00	0.00	0.00	200.00
05 704 0670	Computer Technology	774.84	0.00	0.00	0.00	774.84
05 704 0680	Entrepreneurship	0.00	0.00	300.00	0.00	300.00
05 704 0690	Concessions	3,108.69	7,443.77	6,131.58	0.00	1,796.50
05 704 0800	Grade Activity	8,239.10	1,977.37	278.00	0.00	6,539.73
05 704 0830	Stratton	939.04	0.00	0.00	0.00	939.04
Fund Total: 05		104,602.62	83,472.02	41,360.47	0.00	62,491.07

Regular; Beginning Month 09/2023; Processing Month 10/2023; Fund Number 06

Fund: 06 NUTRITION FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
06 101	CASH	13,057.88	62,050.25	57,248.46	17,859.67
06 103	Payroll Cash	184.62	2,032.38	26,145.95	(23,928.95)
Total: Current Assets		13,242.50	64,082.63	83,394.41	(6,069.28)
Current Liabilities					
06 450	PAYROLL DEDUCTION PAYABLE	0.00	23.80	23.80	0.00
06 451	FICA PAYABLE	0.00	4,433.00	4,433.00	0.00
06 452	FIT PAYABLE	0.00	1,389.77	1,389.77	0.00
06 453	INSURANCE PAYABLE	0.00	1,565.66	1,565.66	0.00
06 454	RETIREMENT PAYABLE	0.00	3,058.44	3,058.44	0.00
06 455	SIT PAYABLE	0.00	723.10	723.10	0.00
Total: Current Liabilities		0.00	11,193.77	11,193.77	0.00
Fund Balance					
06 704	FUND BALANCE	13,242.50	81,392.11	62,080.33	(6,069.28)
Total: Fund Balance		13,242.50	81,392.11	62,080.33	(6,069.28)
Revenue					
06 1510	Interest Earned	0.00	0.00	7.34	7.34
06 1611	Daily Sales-School Lunch Program	0.00	8.40	2,996.61	2,988.21
06 5200	Transfers from General Fund	0.00	27,000.00	59,021.00	32,021.00
Total: Revenue		0.00	27,008.40	62,024.95	35,016.55
Expenditure					
06 2190 610 002	General Supplies	0.00	8.58	0.00	8.58
06 3100 110 001	Salaries of Regular Employees-Non-Instru	0.00	8,622.13	0.00	8,622.13
06 3100 110 002	Salaries of Regular Employees-Non-Instru	0.00	8,622.13	0.00	8,622.13
06 3100 120 001	Salaries of Temporary Employees-Non-inst	0.00	0.00	0.00	0.00
06 3100 120 002	Salaries of Temporary Employees-Non-inst	0.00	2,617.87	0.00	2,617.87
06 3100 130 001	Overtime-Non Instructional Staff	0.00	16.97	0.00	16.97
06 3100 130 002	Overtime-Non Instructional Staff	0.00	9.78	0.00	9.78
06 3100 210 001	Group Insurance-Non Instructional	0.00	598.21	0.00	598.21
06 3100 210 002	Group Insurance-Non Instructional	0.00	598.21	0.00	598.21
06 3100 220 001	Social Security-Non Instructional	0.00	660.92	15.03	645.89
06 3100 220 002	Social Security-Non Instructional	0.00	860.60	15.05	845.55
06 3100 230 001	Retirement-Non Instructional	0.00	768.77	0.00	768.77
06 3100 230 002	Retirement-Non Instructional	0.00	768.06	0.00	768.06
06 3100 270 001	Worker's Comp-Non-Instructional Staff	0.00	1,510.20	0.00	1,510.20
06 3100 270 002	Worker's Comp-Non-Instructional Staff	0.00	1,845.80	0.00	1,845.80
06 3100 610 001	General Supplies	0.00	1,083.63	0.00	1,083.63
06 3100 610 002	General Supplies	0.00	1,324.43	0.00	1,324.43
06 3100 630 001	Food: School Food Service Program	0.00	10,149.63	0.00	10,149.63
06 3100 630 002	Food: School Food Service Program	0.00	14,317.79	25.30	14,292.49
Total: Expenditure		0.00	54,383.71	55.38	54,328.33
Total: 06		26,485.00	238,060.62	218,748.84	77,206.32

US BANK Credit Card Oct 2023

09/26/2023	Leadbelly	Meal	17.05
09/26/2023	Marriott Lincoln	Meal	22.5
09/27/2023	Highlands Great Wall	Meal	16.47
09/28/2023	Raising Cane	Meal	7.88
09/28/2023	McDonalds	Code Crush	12.70
09/28/2023	Dollar General	Supplies	6.00
09/29/2023	Kwik Stop	Fuel	32.00
10/01/2023	Raising Cane	Code Crush	23.10
10/03/2023	Kwik Stop	Fuel	25.51
10/04/2023	The Oven	Meal	53.29
10/05/2023	Customs	Supplies	64.97
10/08/2023	HyVee	Supplies	52.40
10/09/2023	1000 bulbs	Supplies	547.64
10/11/2023	Runza	Meal	11.28
10/11/2023	McDonalds	MTSS	14.71
10/11/2023	Ale Works	MTSS	21.91
10/11/2023	Ale Works	MTSS	20.91
10/11/2023	Panda Express	MTSS	10.37
10/12/2023	Cunninghams	Meal	47.61
10/12/2023	Cunninghams	MTSS	27.06
10/12/2023	Ale Works	MTSS	15.67
10/12/2023	Taco Johns	MTSS	14.48
10/13/2023	Panda Express	MTSS	14.48
10/13/2023	Panera Bread	MTSS	15.05
10/13/2023	Panda Express	MTSS	12.00
10/13/2023	Taco Bell	MTSS	13.67
10/14/2023	BWW	Meal	11.88
10/17/2023	OnStar	Subscription	31.99
10/17/2023	UNL Market	Webinar	25.00
10/18/2023	Shokunin	Meal	59.94
10/19/2023	The Oven	Meal	55.47
10/20/2023	Leadbelly	Meal	23.60
10/20/2023	Embassy	Safety Conf	360.88
10/20/2023	Amazon	Repairs #28	79.99
10/20/2023	Amazon	Repairs #28	139.99
10/20/2023	Amazon	Repairs #28	9.90
10/23/2023	NSP	Background Ck	15.50
	Misc	Fuel	357.29

8.B. Policy review: #3014
RLA=Risk level agreements
Action Item

3014 (without RLA protection) Use of School Property

1) General Use

School organizations may use school facilities at no cost to the group, if they restore the facilities to their normal state after using them.

The school district may permit the use of public school buildings or other school property under such rules and regulations as it may adopt. The board may charge a fee as may be necessary to meet the expense of such meeting, restore the property, pay for extra help required, or as otherwise deemed appropriate.

Any person or group using school facilities must assure that it will be responsible for maintaining order, protecting property, and providing security and safety. Activities or entertainment held on school premises shall be suitable for a school environment. Any person or school group using the school facilities, for any purpose, must comply with all of the district's policies, rules and regulations.

2) Supervision of Students

The kitchen, industrial technology, weight rooms, and other facilities or property containing potentially dangerous equipment may not be used by students when school is not in session, unless supervised by an adult approved by the administration.

3) Use of Equipment and Staff

The district shall bear any costs for a school group (e.g., the fee paid to a cook or a custodian required to be in attendance). All other groups will reimburse the school districts for reasonable staffing costs.

Students, faculty and community members may borrow school equipment for non-school use only if they have received the prior permission of the superintendent or building principal.

4) Denial of Access

Pursuant to Policy 3018, the superintendent or designee may limit or deny access to school buildings, grounds, and activities to any person or group whom the administrator deems to be using the facilities in a manner that is unsafe or inconsistent with the educational mission of the district.

3014 (with RLA protection) Use of School Property

1) General Use

School organizations may use school facilities at no cost to the group, if they restore the facilities to their normal state after using them.

The school district may permit the use of public school buildings or other school property under such rules and regulations as it may adopt. The board may charge a fee as may be necessary to meet the expense of such meeting, restore the property, pay for extra help required, or as otherwise deemed appropriate.

Any person or group using school facilities must assure that it will be responsible for maintaining order, protecting property, and providing security and safety. Activities or entertainment held on school premises shall be suitable for a school environment. Any person or school group using the school facilities, for any purpose, must comply with all of the district's policies, rules and regulations.

2) Entry and Participation Fees

Any person or group who uses the school's facilities for a recreational activity may not charge an entrance or participation fee for that activity unless the person or group has obtained insurance sufficient to indemnify the school district for any possible claims under the Nebraska Political Subdivision Tort Claims Act. Rental fees, if any, for school facilities and property shall be set by the board or the board's designee. The board may adjust rental fees at its discretion.

3) Supervision of Students

The kitchen, industrial technology, weight rooms, and other facilities or property containing potentially dangerous equipment may not be used by students when school is not in session, unless supervised by an adult approved by the administration.

4) Use of Equipment and Staff

The district shall bear any costs for a school group (e.g., the fee paid to a cook or a custodian required to be in attendance). All other groups will reimburse the school districts for reasonable staffing costs.

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5) Denial of Access

Pursuant to Policy 3018, the superintendent or designee may limit or deny access to school buildings, grounds, and activities to any person or group whom the administrator deems to be using the facilities in a manner that is unsafe or inconsistent with the educational mission of the district.

Adopted on: December 9, 2013

Reviewed: January 2015

Revised: June 2016

Reviewed: November 2023

8.C. E-Sports proposal

Action Item

We have a group of students who have developed a proposal for E-Sports at the high school.

Motion to approve the addition of E-Sports beginning the 23-24 school year DCS school board will pay the entry fee. Passed with a motion by Jordan Stroup and a second by Ted Henderson.

Jennifer Fries: Yea

Steve Guernsey: Yea

Ted Henderson: Yea

Nick Ladenburger: Yea

Cole Lutz: Yea

Sandy Noffsinger: Yea

Shad Stamm: Yea

Jordan Stroup: Yea



Esports: More than just a hobby

Schools can help students take their love for gaming to the next level by establishing an esports program, which can drive postsecondary success through scholarships and even career opportunities.

BY MICAH WARD

We've all heard it before, whether it be from your parents, your teachers, or your closest friends: "Get off your video game; it'll rot your brain." But that way of thinking has long since been retired. Now, young adults are encouraged to chase the activities they find the most fun and engaging, including gaming, because you never know how it may change their life.

Esports has become one of the most innovative opportunities for students to pursue a passion that ultimately started within the comfort of their own homes. Nowadays, schools can help students take their love for gaming to the next level by establishing an esports program, which may ultimately drive postsecondary success through scholarships and even career opportunities.

Gaming is no longer just a hobby, and here's why.

"I see unlimited potential for so many individuals who may or may never have had a voice before," says Glenn Robbins, superintendent of Brigantine Schools (N.J.), during the Future of Education Technology's recent webinar highlighting the latest trends and strategies surrounding esports in the K12 sphere. "This is a whole new sports program. You don't have to be extremely athletic. You don't have to have the best grades. You can just be a gamer."

The list of possible outcomes students can take advantage of through gaming alone is significant, he adds.

"Who would've thought we would be saying that a few years ago?" Robbins says.

The growth surrounding the esports industry is something we can't ignore, posits Katrina Adkins, vice president of the United States Academic Esports League and professor of Gaming and Esports at Post University.

Esports has also expanded opportunities and involvement in extracurricular activities for women, notes Jihan Johnston, esports education specialist for the North America Scholastic Esports Federation (NASEF).

"It not only just brings fuel and a light to the community, it highlights the value women have in this space," said Johnston. "But also, when it comes to an educational space, it highlights the different career opportunities that are available for women."

But designing an esports program requires more than simply providing students with a gaming device and saying, "Have at it." Superintendents and administrators should start by involving their own students in the conversation, and from there, look at what opportunities and funding are available so they can hit the ground running.

ADVICE FOR ADMINISTRATORS

"Administrators and educators need to be brought on board," argued Chris Turner, director of the Mixed Virtual Innovation Gaming and Esports Institute at Southern University Law Center. He said one of the best ways leaders can get an idea of where to start is by surveying your students. Ask them what games they're playing,

how they're playing them and when.

District Administration also recently published a "Guide to K12 Esports" for administrators wanting to learn more about how to build an esports facility in their own districts.

Sustainability, however, is one of the most important questions K12 leaders must address before moving forward with an esports program. There are several factors to consider: internet connectivity, hardware maintenance, and funding. Adkins explains that schools can experiment with very little resources.

"I get a lot of calls every day from people asking, 'What can we do with Chromebooks and some Nintendo Switches? Can we start a program?' And the answer is, yes, you can," she says.

Leaders don't have to start with a flashy new arena or gaming center, although these could be goals later on down the road. But for now, leaders can leverage inexpensive Chromebooks or Nintendo Switches for games like Minecraft and Mario Kart with a focus on careers and curriculum.

"There are a lot of resources out there," said Adkins. "I would encourage everybody to take a step back and ask, 'What do I want out of my program? What is my mission and my vision?' Because if you don't have that, you can't create something that will be sustainable for years to come." DA

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ESports Team Proposal for Dundy County Stratton
As Prepared by Benton Haskell, Class of 2025 (Junior)

Hello. My name is Benton Haskell, and I am a junior at Dundy County Stratton High School. I enjoy playing various video games in my free time, as do most students in high school. Now, what if we were to have fun playing video games while also participating in statewide competition? I have come here today to inform you of a growing interest in a specific extracurricular activity, this being eSports.

eSports is a genre of sports that, even though it does not take physicality, it takes even more mentality than most high school sports. It takes serious dedication to succeed in e-Sports, but I believe that it is possible for our school to do well. I also believe that there are a lot more possibilities that can stem from eSports. Some of these include streamers and other forms of content creators that can make unknowably large amounts of money from playing various video games for content. Another possibility is becoming a professional eSports player. eSports players make an average of \$60,000 dollars, as well as being able to take a hobby that they enjoy and earn large amounts of money off it.

There are schools in our area that participate in eSports seasons, including Chase County and Alma. They are part of an organization known as the Nebraska Schools eSports Association, or NSeSA. There are more than 80 schools in the Association, with them ranging in size from Alma and Paxton all the way to schools like Lincoln North Star and Kearney.

There are many bonuses to eSports. According to the NSeSA official website, "eSports takes a massive amount of communication and coordination among athletes. It allows for a deeper level of interaction and trains efficient communication. These skills honed in game readies students for life." Now, I am not a very social person, and have trouble talking to people. But I honestly believe that eSports could definitely help with that. There's a lot of team-based games that can improve my communication skills.

I was told by Mrs. Fox to find some people who might be interested in joining a possible first game for the team, Overwatch 2. I have found around ten people to join the team, and that was just talking to people, no posters or anything of the like. I found that there is definitely some interest in other games, such as Clash Royale and Valorant, while asking around. There is a fee of \$100 to participate, or we could skip the fee and fail to be eligible for playoffs and state tournaments. As for equipment, according to the NSeSA official website, "school computers work great for some gaming. Other equipment may include Xbox, PlayStation, and Switch consoles, controllers and headsets. Your school can purchase or members may choose to bring in their own to cut costs." Mrs. Fox said she would be willing to sponsor the team. So, if you would, please consider having an eSports team for our school.

8.D. Proposal to allow DARE in the Elementary School

Action Item

Deputy Tom Jones would like the school to add DARE into the 5th grade, taking 45 minutes per week of student time.

Pros: students develop a relationship with law enforcement; program focus is on decision-making;

Cons: 45 minutes per week of student learning time; We already have a research based social-emotional program for 5th grade in the elementary; Research is limited on this program (it is somewhat different from the previous program).

Motion to allow the DARE program in the elementary beginning the 23-24 school year Passed with a motion by Steve Guernsey and a second by Ted Henderson.

Jennifer Fries: Yea

Steve Guernsey: Yea

Ted Henderson: Yea

Nick Ladenburger: Yea

Cole Lutz: Yea

Sandy Noffsinger: Yea

Shad Stamm: Yea

Jordan Stroup: Yea

8.E. Discussion and possible motion to pursue building proposal

Action Item

Motion to pursue the building proposal to build the CTE building for \$ 5 million Unseconded with a motion by Nick Ladenburger.

8.F. Discussion and possible motion to pursue Finance options

a. Interlocal board agreement

b. Bond election

Action Item

Attachment 1) NEBA Interlocal Agency Bonds (Yellow Highlights)

11. Dated Date = 3/15/2024

12. 25 Year Bonds

13. Par amount = \$19,010,000

14. Project Fund = \$18,500,000

15. Cost of Issuance = \$505,250

16. True Interest Cost (TIC) = 5.247%

17. TOTAL Interest over the life of the bonds = \$17,886,881

18. TOTAL Debt Service over the life of the bonds = **\$36,896,881**

19. Required Special Building Fund Levy = **9.80 cents**

Attachment 2) Voted General Obligation Bonds (Blue Highlights)

- Dated Date = 3/15/2024
- 25 Year Bonds
- Par amount = \$18,680,000
- Project Fund = \$18,500,000
- Cost of Issuance = \$334,070
- True Interest Cost (TIC) = 4.947%
- TOTAL Interest over the life of the bonds = \$16,152,859
- TOTAL Debt Service over the life of the bonds = **\$34,832,859**
- Required Special Building Fund Levy = **11.57 cents**

The "cons" to the NEBA model are as follows:

- Cost of issuance is slightly higher. The transactional fees for Interlocal Bonds are approximately 2.50%, whereas the Voted GO Bonds would be closer to 1.70%.
- Total Interest over the life of the bonds is higher. Interlocal Bonds would pay **\$1,734,022** MORE in interest expense
- Total Debt Service is higher. This number is the best indicator for the side-by-side comparison, because this includes all interest expense and all fees. The Interlocal model would cost the district **\$2,064,022** more.

In a vacuum this would be a no-brainer to go with the Voted GO Bonds (if you felt strongly that you could pass an election). However, as we discussed at the meeting, the voted general obligation bonds are outside of your \$1.05 levy lid, and thus they are exempt from the LB-1107 tax rebate. Since the Interlocal Bonds are paid for out of the Special Building Fund they ARE eligible for a 26% tax rebate (assuming everyone is properly filing their tax return).

So after the LB-1107 Tax Rebate Adjustment the TOTAL debt service over the life of the bonds is as follows:

- Voted General Obligation Bonds = **\$34,832,859**
- Interlocal Bonds = \$36,896,881 - \$9593,189 (26.0%) = **\$27,303,692**

To break that down further in terms of real dollars, let's say a tax payer in your community has a home valued at \$100,000.

- On the Voted GO bonds they would pay 11.57 cents annually which = \$115.70 and receive no tax rebate.
- On the Interlocal bonds they would pay 9.8 cents annually which = \$98.00, but they would receive 26% of that back on their tax return. So they would pay a NET of \$72.52

For the farmers it's a little trickier because on the Voted GO bonds their land is only valued at 50% (compared to 72% normally). So let's assume a farmer in your community has a

farm valued at \$1,000,000.

- On the Voted GO bonds they would pay 11.57 cents annually on \$500K valuation which = \$578.50 and receive no rebate.
- On the Interlocal bonds they would pay 9.8 cents annually on \$720K valuation which = \$705.60, but they would receive 26% of that back on their tax return. So they would pay a NET of \$522.15

SOURCES AND USES OF FUNDS

**NEBRASKA EDUCATION BUILDING ASSOCIATION
(DUNDY COUNTY STRATTON PUBLIC SCHOOLS)
LEASE REVENUE BONDS, SERIES 2024**

**Option 1: \$18.5M Project Fund, Assumes Non-BQ, Non-Rated, 2048 Final Maturity
[Preliminary -- for discussion only]**

Dated Date	03/15/2024
Delivery Date	03/15/2024

Sources:

Bond Proceeds:	
Par Amount	19,010,000.00
	19,010,000.00

Uses:

Project Fund Deposits:	
Project Fund	18,500,000.00
Cost of Issuance:	
Placement Agent	380,200.00
Bond Counsel	95,050.00
Title Insurance	20,000.00
Lender's Counsel	10,000.00
	505,250.00
Other Uses of Funds:	
Rounding Amount	4,750.00
	19,010,000.00

BOND PRICING

NEBRASKA EDUCATION BUILDING ASSOCIATION (DUNDY COUNTY STRATTON PUBLIC SCHOOLS)

LEASE REVENUE BONDS, SERIES 2024

Option 1: \$18.5M Project Fund, Assumes Non-BQ, Non-Rated, 2048 Final Maturity
[Preliminary -- for discussion only]

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Term Bond due 2048:					
	12/15/2024	265,000	5.250%	5.250%	100.000
	12/15/2025	60,000	5.250%	5.250%	100.000
	12/15/2026	90,000	5.250%	5.250%	100.000
	12/15/2027	130,000	5.250%	5.250%	100.000
	12/15/2028	170,000	5.250%	5.250%	100.000
	12/15/2029	210,000	5.250%	5.250%	100.000
	12/15/2030	260,000	5.250%	5.250%	100.000
	12/15/2031	310,000	5.250%	5.250%	100.000
	12/15/2032	360,000	5.250%	5.250%	100.000
	12/15/2033	420,000	5.250%	5.250%	100.000
	12/15/2034	480,000	5.250%	5.250%	100.000
	12/15/2035	545,000	5.250%	5.250%	100.000
	12/15/2036	620,000	5.250%	5.250%	100.000
	12/15/2037	695,000	5.250%	5.250%	100.000
	12/15/2038	775,000	5.250%	5.250%	100.000
	12/15/2039	860,000	5.250%	5.250%	100.000
	12/15/2040	955,000	5.250%	5.250%	100.000
	12/15/2041	1,055,000	5.250%	5.250%	100.000
	12/15/2042	1,160,000	5.250%	5.250%	100.000
	12/15/2043	1,270,000	5.250%	5.250%	100.000
	12/15/2044	1,390,000	5.250%	5.250%	100.000
	12/15/2045	1,520,000	5.250%	5.250%	100.000
	12/15/2046	1,655,000	5.250%	5.250%	100.000
	12/15/2047	1,800,000	5.250%	5.250%	100.000
	12/15/2048	1,955,000	5.250%	5.250%	100.000
		19,010,000			

Dated Date	03/15/2024	
Delivery Date	03/15/2024	
First Coupon	12/15/2024	
Par Amount	19,010,000.00	
Original Issue Discount		
Production	19,010,000.00	100.000000%
Underwriter's Discount		
Purchase Price	19,010,000.00	100.000000%
Accrued Interest		
Net Proceeds	19,010,000.00	

BOND SUMMARY STATISTICS

**NEBRASKA EDUCATION BUILDING ASSOCIATION
(DUNDY COUNTY STRATTON PUBLIC SCHOOLS)
LEASE REVENUE BONDS, SERIES 2024**

**Option 1: \$18.5M Project Fund, Assumes Non-BQ, Non-Rated, 2048 Final Maturity
[Preliminary -- for discussion only]**

Dated Date	03/15/2024
Delivery Date	03/15/2024
First Coupon	12/15/2024
Last Maturity	12/15/2048
Arbitrage Yield	5.247780%
True Interest Cost (TIC)	5.247780%
Net Interest Cost (NIC)	5.250000%
All-In TIC	5.490815%
Average Coupon	5.250000%
Average Life (years)	17.922
Weighted Average Maturity (years)	17.922
Duration of Issue (years)	11.443
Par Amount	19,010,000.00
Bond Proceeds	19,010,000.00
Total Interest	17,886,881.25
Net Interest	17,886,881.25
Bond Years from Dated Date	340,702,500.00
Bond Years from Delivery Date	340,702,500.00
Total Debt Service	36,896,881.25
Maximum Annual Debt Service	2,057,637.50
Average Annual Debt Service	1,490,783.08
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	

Total Underwriter's Discount	
Bid Price	100.000000

Bond Component	Par Value	Price	Average Coupon	Average Life	Average Maturity Date	PV of 1 bp change
Term Bond due 2048	19,010,000.00	100.000	5.250%	17.922	02/15/2042	26,233.80
	19,010,000.00			17.922		26,233.80

	TIC	All-In TIC	Arbitrage Yield
Par Value	19,010,000.00	19,010,000.00	19,010,000.00
+ Accrued Interest			
+ Premium (Discount)			
- Underwriter's Discount			
- Cost of Issuance Expense		-505,250.00	
- Other Amounts			
Target Value	19,010,000.00	18,504,750.00	19,010,000.00
Target Date	03/15/2024	03/15/2024	03/15/2024
Yield	5.247780%	5.490815%	5.247780%

BOND DEBT SERVICE

**NEBRASKA EDUCATION BUILDING ASSOCIATION
(DUNDY COUNTY STRATTON PUBLIC SCHOOLS)
LEASE REVENUE BONDS, SERIES 2024**

**Option 1: \$18.5M Project Fund, Assumes Non-BQ, Non-Rated, 2048 Final Maturity
[Preliminary -- for discussion only]**

Dated Date 03/15/2024
Delivery Date 03/15/2024

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/15/2024					
12/15/2024	265,000	5.250%	748,518.75	1,013,518.75	
12/31/2024					1,013,518.75
06/15/2025			492,056.25	492,056.25	
12/15/2025	60,000	5.250%	492,056.25	552,056.25	
12/31/2025					1,044,112.50
06/15/2026			490,481.25	490,481.25	
12/15/2026	90,000	5.250%	490,481.25	580,481.25	
12/31/2026					1,070,962.50
06/15/2027			488,118.75	488,118.75	
12/15/2027	130,000	5.250%	488,118.75	618,118.75	
12/31/2027					1,106,237.50
06/15/2028			484,706.25	484,706.25	
12/15/2028	170,000	5.250%	484,706.25	654,706.25	
12/31/2028					1,139,412.50
06/15/2029			480,243.75	480,243.75	
12/15/2029	210,000	5.250%	480,243.75	690,243.75	
12/31/2029					1,170,487.50
06/15/2030			474,731.25	474,731.25	
12/15/2030	260,000	5.250%	474,731.25	734,731.25	
12/31/2030					1,209,462.50
06/15/2031			467,906.25	467,906.25	
12/15/2031	310,000	5.250%	467,906.25	777,906.25	
12/31/2031					1,245,812.50
06/15/2032			459,768.75	459,768.75	
12/15/2032	360,000	5.250%	459,768.75	819,768.75	
12/31/2032					1,279,537.50
06/15/2033			450,318.75	450,318.75	
12/15/2033	420,000	5.250%	450,318.75	870,318.75	
12/31/2033					1,320,637.50
06/15/2034			439,293.75	439,293.75	
12/15/2034	480,000	5.250%	439,293.75	919,293.75	
12/31/2034					1,358,587.50
06/15/2035			426,693.75	426,693.75	
12/15/2035	545,000	5.250%	426,693.75	971,693.75	
12/31/2035					1,398,387.50
06/15/2036			412,387.50	412,387.50	
12/15/2036	620,000	5.250%	412,387.50	1,032,387.50	
12/31/2036					1,444,775.00
06/15/2037			396,112.50	396,112.50	
12/15/2037	695,000	5.250%	396,112.50	1,091,112.50	
12/31/2037					1,487,225.00
06/15/2038			377,868.75	377,868.75	
12/15/2038	775,000	5.250%	377,868.75	1,152,868.75	
12/31/2038					1,530,737.50
06/15/2039			357,525.00	357,525.00	
12/15/2039	860,000	5.250%	357,525.00	1,217,525.00	
12/31/2039					1,575,050.00
06/15/2040			334,950.00	334,950.00	
12/15/2040	955,000	5.250%	334,950.00	1,289,950.00	
12/31/2040					1,624,900.00
06/15/2041			309,881.25	309,881.25	
12/15/2041	1,055,000	5.250%	309,881.25	1,364,881.25	
12/31/2041					1,674,762.50
06/15/2042			282,187.50	282,187.50	
12/15/2042	1,160,000	5.250%	282,187.50	1,442,187.50	
12/31/2042					1,724,375.00
06/15/2043			251,737.50	251,737.50	
12/15/2043	1,270,000	5.250%	251,737.50	1,521,737.50	
12/31/2043					1,773,475.00
06/15/2044			218,400.00	218,400.00	
12/15/2044	1,390,000	5.250%	218,400.00	1,608,400.00	
12/31/2044					1,826,800.00
06/15/2045			181,912.50	181,912.50	
12/15/2045	1,520,000	5.250%	181,912.50	1,701,912.50	
12/31/2045					1,883,825.00
06/15/2046			142,012.50	142,012.50	
12/15/2046	1,655,000	5.250%	142,012.50	1,797,012.50	
12/31/2046					1,939,025.00

BOND DEBT SERVICE

**NEBRASKA EDUCATION BUILDING ASSOCIATION
(DUNDY COUNTY STRATTON PUBLIC SCHOOLS)
LEASE REVENUE BONDS, SERIES 2024**

**Option 1: \$18.5M Project Fund, Assumes Non-BQ, Non-Rated, 2048 Final Maturity
[Preliminary -- for discussion only]**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
06/15/2047			98,568.75	98,568.75	
12/15/2047	1,800,000	5.250%	98,568.75	1,898,568.75	
12/31/2047					1,997,137.50
06/15/2048			51,318.75	51,318.75	
12/15/2048	1,955,000	5.250%	51,318.75	2,006,318.75	
12/31/2048					2,057,637.50
	19,010,000		17,886,881.25	36,896,881.25	36,896,881.25

CALL PROVISIONS

**NEBRASKA EDUCATION BUILDING ASSOCIATION
(DUNDY COUNTY STRATTON PUBLIC SCHOOLS)
LEASE REVENUE BONDS, SERIES 2024**

Option 1: \$18.5M Project Fund, Assumes Non-BQ, Non-Rated, 2048 Final Maturity
[Preliminary -- for discussion only]

Call Table: CALL

<u>Call Date</u>	<u>Call Price</u>
12/15/2028	100.00

TAX LEVY REPORT -- NET DEBT SERVICE

**NEBRASKA EDUCATION BUILDING ASSOCIATION
(DUNDY COUNTY STRATTON PUBLIC SCHOOLS)
LEASE REVENUE BONDS, SERIES 2024**

**Option 1: \$18.5M Project Fund, Assumes Non-BQ, Non-Rated, 2048 Final Maturity
[Preliminary -- for discussion only]**

Date	Debt Service	Net Levy	Assessed Valuation*	Levy (cts per \$100)
12/31/2024	1,013,518.75	1,013,518.75	1,033,267,077	0.098089
12/31/2025	1,044,112.50	1,044,112.50	1,064,265,089	0.098106
12/31/2026	1,070,962.50	1,070,962.50	1,096,193,042	0.097698
12/31/2027	1,106,237.50	1,106,237.50	1,129,078,833	0.097977
12/31/2028	1,139,412.50	1,139,412.50	1,162,951,198	0.097976
12/31/2029	1,170,487.50	1,170,487.50	1,197,839,734	0.097717
12/31/2030	1,209,462.50	1,209,462.50	1,233,774,926	0.098029
12/31/2031	1,245,812.50	1,245,812.50	1,270,788,174	0.098035
12/31/2032	1,279,537.50	1,279,537.50	1,308,911,819	0.097756
12/31/2033	1,320,637.50	1,320,637.50	1,348,179,174	0.097957
12/31/2034	1,358,587.50	1,358,587.50	1,388,624,549	0.097837
12/31/2035	1,398,387.50	1,398,387.50	1,430,283,286	0.097770
12/31/2036	1,444,775.00	1,444,775.00	1,473,191,784	0.098071
12/31/2037	1,487,225.00	1,487,225.00	1,517,387,538	0.098012
12/31/2038	1,530,737.50	1,530,737.50	1,562,909,164	0.097942
12/31/2039	1,575,050.00	1,575,050.00	1,609,796,439	0.097842
12/31/2040	1,624,900.00	1,624,900.00	1,658,090,332	0.097998
12/31/2041	1,674,762.50	1,674,762.50	1,707,833,042	0.098064
12/31/2042	1,724,375.00	1,724,375.00	1,759,068,033	0.098028
12/31/2043	1,773,475.00	1,773,475.00	1,811,840,074	0.097883
12/31/2044	1,826,800.00	1,826,800.00	1,866,195,276	0.097889
12/31/2045	1,883,825.00	1,883,825.00	1,922,181,134	0.098005
12/31/2046	1,939,025.00	1,939,025.00	1,979,846,569	0.097938
12/31/2047	1,997,137.50	1,997,137.50	2,039,241,966	0.097935
12/31/2048	2,057,637.50	2,057,637.50	2,100,419,225	0.097963
	36,896,881.25	36,896,881.25		

* Assumes 3% growth annually.

DISCLAIMER

**NEBRASKA EDUCATION BUILDING ASSOCIATION
(DUNDY COUNTY STRATTON PUBLIC SCHOOLS)**

LEASE REVENUE BONDS, SERIES 2024

**Option 1: \$18.5M Project Fund, Assumes Non-BQ, Non-Rated, 2048 Final Maturity
[Preliminary -- for discussion only]**

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Furthermore, should D.A. Davidson present multiple scenarios or even a comparison of the general characteristics of potential debt financing structures along with the risks, advantages, and disadvantages of each, D.A. Davidson is not providing any recommendation(s) or advice in regards to the scenarios presented or features of any particular option. The factual information presented herein and described above does not, and should not be construed to, contain subjective assumptions, opinions, or views. The conduct of D.A. Davidson's personnel or the content and manner of their presentation(s) should not in any way be construed as a suggestion, advice, or an opinion.

Information about interest rates and terms for SLGs is based on current publicly available data, and treasury or agency rates for open-market escrows are tied to prevailing market interest rates for these types of credits; these do not necessarily reflect costs or rates that D.A. Davidson will be able to secure should you select the firm to act as underwriter or placement agent. All such information is gathered from publicly available sources or from prevailing market rates. Should you retain D.A. Davidson as underwriter or placement agent, the firm will be able to provide more particular information as well as advice in connection with the relevant transaction.

SOURCES AND USES OF FUNDS

DUNDY COUNTY SCHOOL DISTRICT 0117 (DUNDY COUNTY STRATTON PUBLIC SCHOOLS)

IN THE STATE OF NEBRASKA

GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2024

Option 2: \$18.5M Project Fund, Assumes Non-BQ, 'A+' Rated, 2048 Final Maturity
[Preliminary -- for discussion only]

Dated Date	03/15/2024
Delivery Date	03/15/2024

Sources:

<hr/>	
Bond Proceeds:	
Par Amount	18,680,000.00
Net Premium	158,824.95
<hr/>	
	18,838,824.95
<hr/> <hr/>	

Uses:

<hr/>	
Project Fund Deposits:	
Project Fund	18,500,000.00
Cost of Issuance:	
Bond Counsel	28,020.00
Rating Fee	22,500.00
Dorsey	1,000.00
DTC	800.00
CUSIP	800.00
Paying Agent	750.00
	<hr/> 53,870.00
Delivery Date Expenses:	
Underwriter's Discount	280,200.00
Other Uses of Funds:	
Rounding Amount	4,754.95
	<hr/> 18,838,824.95
<hr/> <hr/>	

BOND PRICING

DUNDY COUNTY SCHOOL DISTRICT 0117 (DUNDY COUNTY STRATTON PUBLIC SCHOOLS)

IN THE STATE OF NEBRASKA

GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2024

Option 2: \$18.5M Project Fund, Assumes Non-BQ, 'A+' Rated, 2048 Final Maturity
[Preliminary -- for discussion only]

Bond Component	Maturity Date	Amount	Rate	Yield	Price	Yield to Maturity	Call Date	Call Price	Premium (-Discount)
Serial Bonds:									
	12/15/2024	265,000	5.000%	3.820%	100.858				2,273.70
	12/15/2025	80,000	5.000%	3.740%	102.109				1,687.20
	12/15/2026	115,000	5.000%	3.670%	103.443				3,959.45
	12/15/2027	150,000	5.000%	3.630%	104.757				7,135.50
	12/15/2028	190,000	5.000%	3.610%	106.012				11,422.80
	12/15/2029	230,000	5.000%	3.630%	106.213	C 3.786%	03/15/2029	100.000	14,289.90
	12/15/2030	275,000	5.000%	3.710%	105.837	C 4.004%	03/15/2029	100.000	16,051.75
	12/15/2031	325,000	5.000%	3.750%	105.651	C 4.139%	03/15/2029	100.000	18,365.75
	12/15/2032	375,000	5.000%	3.780%	105.511	C 4.239%	03/15/2029	100.000	20,666.25
	12/15/2033	430,000	5.000%	3.790%	105.464	C 4.307%	03/15/2029	100.000	23,495.20
	12/15/2034	490,000	5.000%	3.830%	105.278	C 4.378%	03/15/2029	100.000	25,862.20
		<u>2,925,000</u>							<u>145,209.70</u>
Term Bond due 2039:									
	12/15/2035	550,000	5.000%	4.370%	102.802	C 4.745%	03/15/2029	100.000	15,411.00
	12/15/2036	620,000	5.000%	4.370%	102.802	C 4.745%	03/15/2029	100.000	17,372.40
	12/15/2037	690,000	5.000%	4.370%	102.802	C 4.745%	03/15/2029	100.000	19,333.80
	12/15/2038	765,000	5.000%	4.370%	102.802	C 4.745%	03/15/2029	100.000	21,435.30
	12/15/2039	850,000	5.000%	4.370%	102.802	C 4.745%	03/15/2029	100.000	23,817.00
		<u>3,475,000</u>							<u>97,369.50</u>
Term Bond due 2044:									
	12/15/2040	935,000	5.000%	4.620%	101.679	C 4.870%	03/15/2029	100.000	15,698.65
	12/15/2041	1,030,000	5.000%	4.620%	101.679	C 4.870%	03/15/2029	100.000	17,293.70
	12/15/2042	1,125,000	5.000%	4.620%	101.679	C 4.870%	03/15/2029	100.000	18,888.75
	12/15/2043	1,230,000	5.000%	4.620%	101.679	C 4.870%	03/15/2029	100.000	20,651.70
	12/15/2044	1,345,000	5.000%	4.620%	101.679	C 4.870%	03/15/2029	100.000	22,582.55
		<u>5,665,000</u>							<u>95,115.35</u>
Term Bond due 2048:									
	12/15/2045	1,460,000	4.750%	4.940%	97.296				-39,478.40
	12/15/2046	1,585,000	4.750%	4.940%	97.296				-42,858.40
	12/15/2047	1,715,000	4.750%	4.940%	97.296				-46,373.60
	12/15/2048	1,855,000	4.750%	4.940%	97.296				-50,159.20
		<u>6,615,000</u>							<u>-178,869.60</u>
		<u>18,680,000</u>							<u>158,824.95</u>

Dated Date	03/15/2024	
Delivery Date	03/15/2024	
First Coupon	12/15/2024	
Par Amount	18,680,000.00	
Premium	158,824.95	
Production	18,838,824.95	100.850241%
Underwriter's Discount	-280,200.00	-1.500000%
Purchase Price	18,558,624.95	99.350241%
Accrued Interest		
Net Proceeds	18,558,624.95	

BOND SUMMARY STATISTICS

DUNDY COUNTY SCHOOL DISTRICT 0117 (DUNDY COUNTY STRATTON PUBLIC SCHOOLS)

IN THE STATE OF NEBRASKA

GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2024

Option 2: \$18.5M Project Fund, Assumes Non-BQ, 'A+' Rated, 2048 Final Maturity
[Preliminary -- for discussion only]

Dated Date	03/15/2024
Delivery Date	03/15/2024
First Coupon	12/15/2024
Last Maturity	12/15/2048
Arbitrage Yield	4.727051%
True Interest Cost (TIC)	4.947918%
Net Interest Cost (NIC)	4.835248%
All-In TIC	4.973617%
Average Coupon	4.883264%
Average Life (years)	17.708
Weighted Average Maturity (years)	17.564
Duration of Issue (years)	11.599
Par Amount	18,680,000.00
Bond Proceeds	18,838,824.95
Total Interest	16,152,859.38
Net Interest	16,274,234.43
Bond Years from Dated Date	330,780,000.00
Bond Years from Delivery Date	330,780,000.00
Total Debt Service	34,832,859.38
Maximum Annual Debt Service	1,943,112.50
Average Annual Debt Service	1,407,388.26
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	15.000000
Total Underwriter's Discount	15.000000
Bid Price	99.350241

Bond Component	Par Value	Price	Average Coupon	Average Life	Average Maturity Date	PV of 1 bp change
Serial Bonds	2,925,000.00	104.964	5.000%	7.029	03/26/2031	1,198.70
Term Bond due 2039	3,475,000.00	102.802	5.000%	13.964	03/02/2038	1,563.75
Term Bond due 2044	5,665,000.00	101.679	5.000%	18.930	02/18/2043	2,549.25
Term Bond due 2048	6,615,000.00	97.296	4.750%	23.349	07/21/2047	9,261.00
	18,680,000.00			17.708		14,572.70

	TIC	All-In TIC	Arbitrage Yield
Par Value	18,680,000.00	18,680,000.00	18,680,000.00
+ Accrued Interest			
+ Premium (Discount)	158,824.95	158,824.95	158,824.95
- Underwriter's Discount	-280,200.00	-280,200.00	
- Cost of Issuance Expense		-53,870.00	
- Other Amounts			
Target Value	18,558,624.95	18,504,754.95	18,838,824.95
Target Date	03/15/2024	03/15/2024	03/15/2024
Yield	4.947918%	4.973617%	4.727051%

BOND DEBT SERVICE

DUNDY COUNTY SCHOOL DISTRICT 0117 (DUNDY COUNTY STRATTON PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA

GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2024

Option 2: \$18.5M Project Fund, Assumes Non-BQ, 'A+' Rated, 2048 Final Maturity
[Preliminary -- for discussion only]

Dated Date 03/15/2024
Delivery Date 03/15/2024

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/15/2024					
12/15/2024	265,000	5.000%	688,096.88	953,096.88	
12/31/2024					953,096.88
06/15/2025			452,106.25	452,106.25	
12/15/2025	80,000	5.000%	452,106.25	532,106.25	
12/31/2025					984,212.50
06/15/2026			450,106.25	450,106.25	
12/15/2026	115,000	5.000%	450,106.25	565,106.25	
12/31/2026					1,015,212.50
06/15/2027			447,231.25	447,231.25	
12/15/2027	150,000	5.000%	447,231.25	597,231.25	
12/31/2027					1,044,462.50
06/15/2028			443,481.25	443,481.25	
12/15/2028	190,000	5.000%	443,481.25	633,481.25	
12/31/2028					1,076,962.50
06/15/2029			438,731.25	438,731.25	
12/15/2029	230,000	5.000%	438,731.25	668,731.25	
12/31/2029					1,107,462.50
06/15/2030			432,981.25	432,981.25	
12/15/2030	275,000	5.000%	432,981.25	707,981.25	
12/31/2030					1,140,962.50
06/15/2031			426,106.25	426,106.25	
12/15/2031	325,000	5.000%	426,106.25	751,106.25	
12/31/2031					1,177,212.50
06/15/2032			417,981.25	417,981.25	
12/15/2032	375,000	5.000%	417,981.25	792,981.25	
12/31/2032					1,210,962.50
06/15/2033			408,606.25	408,606.25	
12/15/2033	430,000	5.000%	408,606.25	838,606.25	
12/31/2033					1,247,212.50
06/15/2034			397,856.25	397,856.25	
12/15/2034	490,000	5.000%	397,856.25	887,856.25	
12/31/2034					1,285,712.50
06/15/2035			385,606.25	385,606.25	
12/15/2035	550,000	5.000%	385,606.25	935,606.25	
12/31/2035					1,321,212.50
06/15/2036			371,856.25	371,856.25	
12/15/2036	620,000	5.000%	371,856.25	991,856.25	
12/31/2036					1,363,712.50
06/15/2037			356,356.25	356,356.25	
12/15/2037	690,000	5.000%	356,356.25	1,046,356.25	
12/31/2037					1,402,712.50
06/15/2038			339,106.25	339,106.25	
12/15/2038	765,000	5.000%	339,106.25	1,104,106.25	
12/31/2038					1,443,212.50
06/15/2039			319,981.25	319,981.25	
12/15/2039	850,000	5.000%	319,981.25	1,169,981.25	
12/31/2039					1,489,962.50
06/15/2040			298,731.25	298,731.25	
12/15/2040	935,000	5.000%	298,731.25	1,233,731.25	
12/31/2040					1,532,462.50
06/15/2041			275,356.25	275,356.25	
12/15/2041	1,030,000	5.000%	275,356.25	1,305,356.25	
12/31/2041					1,580,712.50
06/15/2042			249,606.25	249,606.25	
12/15/2042	1,125,000	5.000%	249,606.25	1,374,606.25	
12/31/2042					1,624,212.50
06/15/2043			221,481.25	221,481.25	
12/15/2043	1,230,000	5.000%	221,481.25	1,451,481.25	
12/31/2043					1,672,962.50
06/15/2044			190,731.25	190,731.25	
12/15/2044	1,345,000	5.000%	190,731.25	1,535,731.25	
12/31/2044					1,726,462.50
06/15/2045			157,106.25	157,106.25	
12/15/2045	1,460,000	4.750%	157,106.25	1,617,106.25	
12/31/2045					1,774,212.50
06/15/2046			122,431.25	122,431.25	
12/15/2046	1,585,000	4.750%	122,431.25	1,707,431.25	

BOND DEBT SERVICE

**DUNDY COUNTY SCHOOL DISTRICT 0117
(DUNDY COUNTY STRATTON PUBLIC SCHOOLS)
IN THE STATE OF NEBRASKA**

GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2024

**Option 2: \$18.5M Project Fund, Assumes Non-BQ, 'A+' Rated, 2048 Final Maturity
[Preliminary -- for discussion only]**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/31/2046					1,829,862.50
06/15/2047			84,787.50	84,787.50	
12/15/2047	1,715,000	4.750%	84,787.50	1,799,787.50	
12/31/2047					1,884,575.00
06/15/2048			44,056.25	44,056.25	
12/15/2048	1,855,000	4.750%	44,056.25	1,899,056.25	
12/31/2048					1,943,112.50
	18,680,000		16,152,859.38	34,832,859.38	34,832,859.38

CALL PROVISIONS

**DUNDY COUNTY SCHOOL DISTRICT 0117
(DUNDY COUNTY STRATTON PUBLIC SCHOOLS)**

IN THE STATE OF NEBRASKA

GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2024

Option 2: \$18.5M Project Fund, Assumes Non-BQ, 'A+' Rated, 2048 Final Maturity
[Preliminary -- for discussion only]

Call Table: CALL

<u>Call Date</u>	<u>Call Price</u>
03/15/2029	100.00

TAX LEVY REPORT -- NET DEBT SERVICE

**DUNDY COUNTY SCHOOL DISTRICT 0117
(DUNDY COUNTY STRATTON PUBLIC SCHOOLS)**

IN THE STATE OF NEBRASKA

GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2024

Option 2: \$18.5M Project Fund, Assumes Non-BQ, 'A+' Rated, 2048 Final Maturity

[Preliminary -- for discussion only]

Date	Debt Service	Net Levy	Assessed Valuation*	Levy (cts per \$100)
12/31/2024	953,096.88	953,096.88	825,260,219	0.115490
12/31/2025	984,212.50	984,212.50	850,018,026	0.115787
12/31/2026	1,015,212.50	1,015,212.50	875,518,566	0.115956
12/31/2027	1,044,462.50	1,044,462.50	901,784,123	0.115822
12/31/2028	1,076,962.50	1,076,962.50	928,837,647	0.115947
12/31/2029	1,107,462.50	1,107,462.50	956,702,776	0.115758
12/31/2030	1,140,962.50	1,140,962.50	985,403,860	0.115786
12/31/2031	1,177,212.50	1,177,212.50	1,014,965,976	0.115985
12/31/2032	1,210,962.50	1,210,962.50	1,045,414,955	0.115836
12/31/2033	1,247,212.50	1,247,212.50	1,076,777,403	0.115828
12/31/2034	1,285,712.50	1,285,712.50	1,109,080,726	0.115926
12/31/2035	1,321,212.50	1,321,212.50	1,142,353,147	0.115657
12/31/2036	1,363,712.50	1,363,712.50	1,176,623,742	0.115900
12/31/2037	1,402,712.50	1,402,712.50	1,211,922,454	0.115743
12/31/2038	1,443,212.50	1,443,212.50	1,248,280,128	0.115616
12/31/2039	1,489,962.50	1,489,962.50	1,285,728,531	0.115885
12/31/2040	1,532,462.50	1,532,462.50	1,324,300,387	0.115719
12/31/2041	1,580,712.50	1,580,712.50	1,364,029,399	0.115886
12/31/2042	1,624,212.50	1,624,212.50	1,404,950,281	0.115606
12/31/2043	1,672,962.50	1,672,962.50	1,447,098,789	0.115608
12/31/2044	1,726,462.50	1,726,462.50	1,490,511,753	0.115830
12/31/2045	1,774,212.50	1,774,212.50	1,535,227,106	0.115567
12/31/2046	1,829,862.50	1,829,862.50	1,581,283,919	0.115720
12/31/2047	1,884,575.00	1,884,575.00	1,628,722,436	0.115709
12/31/2048	1,943,112.50	1,943,112.50	1,677,584,109	0.115828
	34,832,859.38	34,832,859.38		

* Assumes 3% growth annually.

DISCLAIMER

DUNDY COUNTY SCHOOL DISTRICT 0117
(DUNDY COUNTY STRATTON PUBLIC SCHOOLS)
IN THE STATE OF NEBRASKA
GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2024
Option 2: \$18.5M Project Fund, Assumes Non-BQ, 'A+' Rated, 2048 Final Maturity
[Preliminary -- for discussion only]

D.A. Davidson and Co. ('The Firm or 'D.A. Davidson') is serving as underwriter or placement agent on the prospective transaction, not as municipal advisor. As an underwriter, D.A. Davidson's primary role is to purchase or place securities or notes for distribution in an arms-length transaction. D.A. Davidson is acting in its own interests and does not owe you a fiduciary duty with respect to the information presented herein, or with respect to the transaction contemplated and any discussions, undertakings and procedures leading thereto. Pursuant to the federal securities laws, during the course of this transaction D.A. Davidson also owes certain duties to the capital markets and to the investing public. Furthermore, no information contained within constitutes a 'recommendation' or 'advice' within the meaning of Section 15B of the Exchange Act, with any existing or proposed Municipal Securities Rulemaking Board rules, or any other state or federal law, regulation, or statute. You should discuss the information and material contained in this communication with any and all internal or external advisors and experts, including without limitation your own legal, accounting, tax, financial and other advisors, that the municipal entity or obligated person deems appropriate before acting on this information or material. The information contained herein is limited to factual information describing one or more types of debt financing structures, and may include options such as fixed rate debt, variable rate debt, general obligation debt, debt secured by various types of revenues, or insured debt, among other alternatives.

Furthermore, should D.A. Davidson present multiple scenarios or even a comparison of the general characteristics of potential debt financing structures along with the risks, advantages, and disadvantages of each, D.A. Davidson is not providing any recommendation(s) or advice in regards to the scenarios presented or features of any particular option. The factual information presented herein and described above does not, and should not be construed to, contain subjective assumptions, opinions, or views. The conduct of D.A. Davidson's personnel or the content and manner of their presentation(s) should not in any way be construed as a suggestion, advice, or an opinion.

Information about interest rates and terms for SLGs is based on current publicly available data, and treasury or agency rates for open-market escrows are tied to prevailing market interest rates for these types of credits; these do not necessarily reflect costs or rates that D.A. Davidson will be able to secure should you select the firm to act as underwriter or placement agent. All such information is gathered from publicly available sources or from prevailing market rates. Should you retain D.A. Davidson as underwriter or placement agent, the firm will be able to provide more particular information as well as advice in connection with the relevant transaction.

Property Type	Dundy County	
	Assessed Value	LB 2 Adjusted Value
1 Commercial & Indust. Personal	\$ 26,118,578	\$ 26,118,578
2 Agric. Mach. & Personal	\$ -	\$ -
3a Railroad Personal	\$ -	\$ -
3b Public Service Co. Personal	\$ -	\$ -
4a Railroad Real	\$ 36,432,876	\$ 36,432,876
4b Public Service Co. Real	\$ 35,768,029	\$ 35,768,029
5 Residential land	\$ 98,352,926	\$ 98,352,926
6 Residential improvements	\$ -	\$ -
7 Commercial land	\$ 25,239,747	\$ 25,239,747
8 Commercial improvements	\$ -	\$ -
9 Industrial land	\$ -	\$ -
10 Industrial improvements	\$ -	\$ -
11 Recreational land	\$ -	\$ -
12 Recreational improvements	\$ -	\$ -
13a Agland Irrigated	\$ 542,894,910	\$ 377,010,354
13b Agland Dryland	\$ -	\$ -
13c Agland Grassland	\$ -	\$ -
13d Agland Wasteland	\$ -	\$ -
13e Agland Other classifications	\$ -	\$ -
13f Ag-Farm site land	\$ 17,645,004	\$ 17,645,004
13g Ag-Homesite land	\$ -	\$ -
13h Non-AgUse Land	\$ -	\$ -
14a Ag-Dwelling, garage, ect.	\$ -	\$ -
14b Ag-Outbuildings	\$ -	\$ -
15 Mineral Interests	\$ 20,999,976	\$ 20,999,976
16 Total Valuation	\$ 803,452,046	\$ 637,567,490

Assumptions: The school district assumes that Ag values will be assessed

2023 TAX YEAR VALUES

Hayes County		Hitchcock County	
<u>Assessed Value</u>	<u>LB 2 Adjusted Value</u>	<u>Assessed Value</u>	<u>LB 2 Adjusted Value</u>
\$ -	\$ -	\$ 9,527,758	\$ 9,527,758
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 22,266,607	\$ 22,266,607
\$ -	\$ -	\$ 11,924,263	\$ 11,924,263
\$ -	\$ -	\$ 35,238,355	\$ 35,238,355
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 3,842,795	\$ 3,842,795
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 1,214,495	\$ 843,399	\$ 140,820,115	\$ 97,791,747
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 2,060	\$ 2,060	\$ 6,255,745	\$ 6,255,745
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 19,413,940	\$ -
\$ 1,216,555	\$ 845,459	\$ 249,289,578	\$ 186,847,270

ed at 50% of Actual for LB 2/voter-approved bond calculations

System Totals

<u>Assessed Value</u>	<u>LB 2 Adjusted Value</u>
\$ 35,646,336	\$ 35,646,336
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 58,699,483	\$ 58,699,483
\$ 47,692,292	\$ 47,692,292
\$ 133,591,281	\$ 133,591,281
\$ -	\$ -
\$ 29,082,542	\$ 29,082,542
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 684,929,520	\$ 475,645,500
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 23,902,809	\$ 23,902,809
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 40,413,916	\$ 20,999,976
\$ 1,053,958,179	\$ 825,260,219

8.G. Superintendent evaluation
Action Item
May move to closed session

8.H. NASB information
Action Item

8.I. Legislation

Consumption tax Constitutional Amendment proposal
Action Item

9. **Adjourn**
Information Item

Motion to adjourn at 9:35 Passed with a motion by Nick Ladenburger and a second by Steve Guernsey.

Jennifer Fries:	Yea
Steve Guernsey:	Yea
Ted Henderson:	Yea
Nick Ladenburger:	Yea
Cole Lutz:	Yea
Sandy Noffsinger:	Yea
Shad Stamm:	Yea
Jordan Stroup:	Yea