

Board of Education Regular Meeting  
Monday, December 9, 2024 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

## **Note of Commendation**

We extend our deepest appreciation and heartfelt commendation to **Mrs. Jeanne Downey** for her remarkable 21 years of dedicated service to the students and families of Dundy County Stratton. Throughout her career, Mrs. Downey has exemplified a commitment to education and a passion for nurturing young minds.

Her versatility and willingness to take on diverse roles—whether as an elementary teacher, Title teacher, or STEM teacher—have been instrumental in fostering a supportive and enriching learning environment. By wearing many hats, she has showcased her adaptability and unwavering dedication to meeting the varied needs of her students.

Mrs. Downey's influence has gone far beyond academics. She has inspired curiosity, encouraged creativity, and helped shape the future of countless students with her kindness, patience, and innovative approach to teaching.

As she completes this milestone, we celebrate her years of service and the lasting impact she has made on the community. Thank you, Mrs. Downey, for your extraordinary contributions to Dundy County Stratton. You leave a legacy of excellence that will be cherished for years to come.

With gratitude,

Mr. Kristian K. Freeland

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. **Reports**

Action Item

5.A. Technology report

Information Item

5.B. Elementary principal report

Information Item

## **Dundy County Stratton Elementary School Board Report**

### *November Highlights*

#### **Polish Your Pearls Program**

In collaboration with Southwest Nebraska Health Services, we hosted the "Polish Your Pearls" program, which educated students on the importance of oral hygiene. This engaging initiative empowered our students with essential skills to maintain their dental health.

#### **Book Fair**

From November 4th to 12th, we held a successful Book Fair, promoting literacy and a love for reading among our students. A special thanks to the Women of Grace (Methodist Church) for their generous \$500 donation, which made a significant impact on our event.

#### **Veterans Day Activities**

We honored our nation's heroes with meaningful activities:

- **Walk of Honor:** A heartfelt tribute that involved our students and staff.
- **3rd & 4th Grades:** Participated in ceremonies at the high school.
- **5th & 6th Grades:** Attended the Veterans Program at the courthouse.

These events provided students an opportunity to show gratitude and learn about the sacrifices made by our veterans.

#### **5th & 6th Grade Quiz Bowl**

Under the guidance of Mr. Schields and Mr. Freeland, our 5th and 6th graders participated in the Quiz Bowl. This event was an excellent opportunity for our students to showcase their knowledge and teamwork.

#### **Teacher In-Service**

On November 13th, we held a professional development session featuring special guest Mrs. Angie Dickey, who shared her expertise on various subjects, enriching our teachers' instructional practices.

#### **Thanksgiving Feast**

Our annual Thanksgiving Feast for PreK3 through 3rd grade was a tremendous success, with 164 guests joining us for this special occasion. A big shout-out to our kitchen staff for their outstanding effort in making the event memorable.

#### **Fire Drill**

On November 22nd, we conducted a fire drill to ensure our students and staff remain prepared and confident in emergency situations.

#### **Holiday Activities**

To close out the holiday season, our 2nd through 6th graders attended the high school's ONE ACT play. This cultural experience was a fantastic way to celebrate the arts and foster community connections.

**Looking Ahead**

As the second quarter draws to a close, we are proud of our students and staff for their hard work and dedication. Let's continue to finish the semester strong!

Thank you to everyone who contributed to making November a month filled with learning, growth, and community spirit.

5.C. Secondary principal report  
Information Item



# DUNDY COUNTY STRATTON PUBLIC SCHOOLS

400 9<sup>th</sup> Avenue West • P.O. Box 586 • Benkelman, NE 69021-0586

"Every Day...Every Child...A Success!"



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## Principal Report December 2024

### Celebrations

We celebrated our students right before Thanksgiving break. Those recognized are as follows

- Mock Trial - qualified for state, Dec 9-10 in Omaha at the Hruska Federal Courthouse
- All-Conference Volleyball, All-District Football
- FFA had a successful blood drive
- One Act - 3rd at conference, Outstanding Actor awards - Klayton, Leslie, Emma, and Ben
- Student's of the month were Emma Baldeh and Henry Blecha

### Activities

- JH Wrestling completed their season November 25 with 5 students participating
- Christmas concert went well
- Basketball and wrestling kicked off their season on Friday, Dec 6
  - Boys - 18, Girls - 11, Wrestling - 9, JH Girls - 16, JH Boys - 13
- One Act had Districts last Saturday - Klayton, Benton, Leslie, and Emma won acting awards - Emma was the Class D1-6 Overall Best Actress
- FFA has been attending districts - 2 have qualified so far, Laken and Klayton in Extemporaneous Speaking; they go tomorrow for 8 different events

### Miscellaneous

- Alyssa Stamm and Leslie Gomez auditioned and qualified for the Honor Choir at UNK
- Non-tenured staff have all been evaluated the first time and I have started with the tenured staff
- Staff shout out - covered for 10 teachers that we did not have subs for this month
- Maintenance and custodians - keep everything looking great
- Office staff - makes this place a fine oiled machine
- MTSS has been meeting bi-monthly - we are putting interventions and progress monitors into Branching Minds
- Evaluations - all non tenured 1st one completed, 5 tenured by break

### Looking Forward

- Career Fair Dec 18, 8:30 - 1:45, come check it out
- We have picked dates for our winter MAP testing, Jan 14, 21, 23
- End of the semester is on Dec 20, Moratorium is Dec 22-26
- We will return from break on Jan 6 with an In Service and students on the 7th

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**Mr. Kris Freeland**  
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5.D. Transportation report  
Information Item



5.E. Superintendent report  
Information Item

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## Superintendent Report

December 2024

### Tiger Tots Childcare Project:

The Childcare Project continues to move forward with fundraising still being a top priority. The Quonset building is nearly empty as a good share of the material in storage was taken to Stratton to be stored for the winter months. An application has been submitted to the City of Benkelman for the building to be taken down in January 2025. There has been a coordination meeting between the General Contractor, Mallett Construction and the civil engineering firm looking at what it will require to bring the building down, haul the remnants away and then prepare the site for the new construction. In addition, taking down the former boiler room and filling that area in has been discussed and is in the process of being added to the project. There is a meeting scheduled for this week to review the building project costs at the 95% level. I am scheduled to attend the City of Benkelman Zoning Committee meeting the week and the Council meeting the following week. The project was at \$2.5 million when it was reviewed the first week of December.

### NSAA:

The proposal for redistricting the Nebraska School Activity Association (NSAA) was presented in all six (06) districts. In the voting associated with the proposal, it passed in four (04) of the six (06) districts. The voting went as follows:

District I	46 for/04 against	PASSED
District II	35 for/41 against	FAILED
District III	45 for/05 against	PASSED
District IV	53 for/03 against	PASSED
District V	05 for/17 against	FAILED
District VI	20 for/05 against	PASSED

Due to the proposal passing in the four (04) districts, it will appear in the statewide balloting process at the January 2025 district meeting(s).

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# Tigers

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## ESU #15/16 Board Member Workshop:

The annual ESU #15 & 16 Board Member Workshop is scheduled for Wednesday, 01/15/2025 in North Platte, NE (North Platte Public High School) at 5:00 p.m. (CST)/4:00 p.m. (MST). Please check your calendar to see if that date would be available for you to attend the workshop. I will need to send the registration in to ESU #16 by Wednesday, 12/18/2024.

## Stratton Building(s):

A contract has been entered into with Dickinson Land Surveying, Inc. of Ogallala, NE to survey the district property in Stratton, NE. They hope to have the job completed in early 2025. The Elementary Library has had some progress with the Stratton City Library taking some books in their facility. The Dundy County Library is supposed to be coming up with potential days to go to Stratton and collect books they would like to add to their collection from the remaining inventory. American Recycling Logistics from Lincoln, NE were on campus earlier today to take the technology that has been in storage in the Shop building as well as the Elementary building.

An item that has come up is the address for the new facility. I will share more about this issue.

## Facilities Roofing:

There is a portion of the roof at the Elementary building that will be going out of warranty as of 01/01/2025. Due to this I had Weathercraft Roofing of McCook, NE do a visual inspection as there is some pulling of the membrane. At this point in time, Weathercraft is consulting with the district about repairing it while under warranty.

## Superintendent Leave (2024-2025):

Work Day(s): 112 days available

Sick Leave: 10 days available (02 days used) = 08 days remaining

Vacation Leave: 15 days available (01 day used) = 14 days remaining

*\*current as of 12/06/2024*

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# ESU 15 & 16

## BOARD MEMBER WORKSHOP

**JANUARY 15, 2025**

**5:00 pm - 9:00 pm**

North Platte High School

1220 West 2nd Street

North Platte, NE 69101

**4:45 pm - 5:00 pm**  
**Registration**

Come early and enjoy coffee & cookies

**5:00 pm - 6:00 pm**  
**Board of Education Lands and Funds (BELF)**

Kelly Sudbeck; CEO

Purpose use and impact of BELF with a Q & A.

**6:00 pm - 6:30 pm**  
**Dinner**

**6:30 pm - 7:30 pm**  
**Milford Public Schools**

Dave Welsch; Board President

School funding and finances.

**7:35 pm - 8:35 pm**  
**Perry Law Firm**

Derek Aldridge & Haleigh Carlson

Legislation impacting education and legal scenarios effecting school leaders.

**Scan the QR code below to register or email registration form to: [mwalker@esusixteen.org](mailto:mwalker@esusixteen.org)**



5.F. Board and committee reports  
Information Item

5.F.1. Board information  
Information Item

5.F.2. Finance/Budget/Legislation committee  
Information Item

5.F.3. Transportation/Facilities/Grounds committee  
Information Item

5.F.4. Curriculum/Activities/Staff Development committee  
Information Item

5.F.5. Americanism committee  
Information Item

5.F.6. Negotiations committee  
Information Item

## Items for Negotiations

- \$500 on the base
- Adding a step back in to the bottom of each column
- MTSS team of 6 - 2% stipend
- Art Club - 2% stipend
- HOSA - 6% stipend *- w/ longevity to 9%*
- FCCLA, FBLA, HOSA - 1/185 of salary for each day at national/international competition in the summer
- FFA - 6% stipend + 20 extended contract days

## **FFA Information**

### **State Wide:**

- Full Time Educators Ag Teachers - 239
- Number of Teachers with Extra Duty Pay - 223
- Average Extra Duty Pay for Full-Time Educators - \$3,136.21
- Number of Teachers with Extended Contract Days - 211
- Average Number of Days in Extended Contract for FTE - 19.84
- Average of Extra Duty Pay for Teachers with No Extended Contract (FTE and PTE) - \$3,343.26

### **District 11 (Our NAEA District):**

- Average Extended Contract Days - 21.21 Days
- Average Extra Duty Pay - \$2,277.83
- District Includes - Arapahoe, Bertrand-Loomis, Cambridge, Imperial, Cozad, Elwood, Eustis-Farnam, Hayes Center, Hitchcock County, Lexington, Maywood, McCook, Medicine Valley, Southern Valley, Southwest, Wauneta-Palisade, and DCS.

### **DCS Comparative (23-24):**

- Extended Contract Days - 20
- Extra Duty Pay (at the 3% longevity) - \$1,215

### **DCS Current (24-25):**

- Extended Contract Days - 20
- Extra Duty Pay (at the 3% longevity) - \$1,240.50

### **Other considerations:**

- I have increased the High School FFA Program from a membership of 18 (Jan. 2022) to 48 members (Dec. 2024).
- I have created a JH FFA Program that currently has 19 members that compete in the Eustis-Farnam Inivte Ag Quiz Bowl Meet, District Ag Quiz Bowl, Ag Literacy Speaking, Discovery Speaking, and Livestock Judging. Members are also invited to participate in FFA meetings, our Christmas Party, fundraising, McCook Farm & Ranch Expo, and we will hopefully have State Qualifiers in each contest.
- Since May 19th, I have tracked a total of 20.5 "days" outside of contracted hours, only including specific events to date (12/2/24). These hours do not include contest practices outside of school hours, but I will start collecting those times in the spring semester as our 3 major District Career Development Events will be held then.

6. **Consent Agenda**  
Consent Agenda

Motion to approve the 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 November 11, 2024 meeting, the payment of bills in the amounts of \$541,785.78 from the general fund; \$25,297.79 from the activity fund and \$19,400.80 from the nutrition fund. Passed with a motion by Jordan Stroup and a second by Steve Guernsey.

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

6.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

6.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, November 11, 2024 at Dundy County Stratton High School.

President Noffsinger called the meeting to order at 6:00 PM.

Attendance Taken at 6:01 PM. Jennifer Fries: Present, Steve Guernsey: Absent, Ted Henderson: Present, Nick Ladenburger: Present, Kent Lorens: Absent, Cole Lutz: Present, Sandy Noffsinger: Present, Shad Stamm: Present, Jordan Stroup: Present. Present: 7, Absent: 2.

Others present:

Alan D Garey, Superintendent  
Sandy O'Neil, Secondary Principal  
Kris Freeland, Elementary Principal  
Ronda Sargent, Recording Secretary/Business Manager  
Bryce Zimbelman

**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**

Ladenburger recognized the show choir for their performance. Fries recognized the music department for the great POP concert. Henderson recognized the nice performance for the Veterans Day program. Stroup commended the VB team for a great season and accomplishments. Noffsinger commended the DCS students' representation of the district during the volleyball game. Garey recognized Frank Merklin for organizing and having the sign for State Football 2020 created and hung at the football field. Freeland recognized DeAnn Davis for going above and beyond in her duties. Fries recognized the commandery of the Elementary teachers.

**Public comment**

Bryce Zimbelman represented the senior class of 2025 in reference to graduation dates.

**Reports**

Technology report

Will be setting up interviews for the end of the week for the Technology Coordinator position.

Elementary principal report

In written form:

Secondary principal report

In written form:

Superintendent report

In written form:

**Board and committee reports**

Board information

Finance/Budget/Legislation committee

Transportation/Facilities/Grounds committee:

Will need to meet for discussion on the replacement of the storage building.

Curriculum/Activities/Staff Development committee

Americanism committee

Negotiations committee:  
Will be meeting in the near future.

### **Consent Agenda**

Motion to approve the consent agenda passed with a motion by Stroup and a second by Stamm.  
Stroup: Yea, Fries: Yea, Henderson: Yea, Ladenburger: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea.  
Yea: 7, Nay: 0, Absent: 2.

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 14, 2024 meeting, the payment of bills in the amounts of \$555,623.67 from the general fund; \$33,175.82 from the activity fund and \$27,6169.87 from the nutrition fund.

### **Business Meeting**

#### **Financial Report**

District funds are in a good place. Lower dollars this month for tax collection.

Motion to approve the financial report as presented passed with a motion by Ladenburger and a second by Lutz. Fries: Yea, Henderson: Yea, Ladenburger: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea. Yea: 7, Nay: 0, Absent: 2.

#### **Childcare Project update**

Noffsinger and Stamm updated the board on the childcare project presenting a building diagram and potential money that has been collected or promised. Meetings will be on the fourth Monday of the month at Pinnacle Bank.

#### **Surplus Property**

Motion to approve the offer from Ryan Cameron for \$1,28.97 on the 1999 GMC Suburban; from Derrick Jarmin for \$4,821.00 on the 2012 Ford E-350 XLT Super Duty Van; from Derrick Jarmin for \$3,179.00 on the 2010 Ford E-350 XLT Super Duty Van; from Tim Rettele for \$750.00 on the 2001 Ford Taurus SES; no bids received on the 2013 Ford Expedition EL XLT, will be relisted with bids due on Friday, December 6th at noon, passed with a motion by Stroup and a second by Fries. Henderson: Yea, Ladenburger: Yea, Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Fries: Yea. Yea: 7, Nay: 0, Absent: 2.

#### **Replacement building**

Garey presented a draft drawing and size of a building for additional storage to the board. The Transportation/Facilities/Grounds committee will meet and discuss potential ideas and present them to the board.

#### **Superintendent Evaluation**

Top three goals:

Community Relation

Budget planning and management with real growth

Professional Leadership within the district and state level

Motion to approve the Superintendent evaluation and updated goals passed with a motion by Fries and a second by Ladenburger. Lutz: Yea, Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Fries: Yea, Henderson: Yea, Ladenburger: Yea. Yea: 7, Nay: 0, Absent: 2.

#### **Stratton Building Update**

Discussion on disposing the surplus property in the building. A date will be set for the building to be open and offers made on the surplus property with the removal at that present time.

**Election Results**

Board members recognized Henderson's dedication to the board and the school district. Henderson demonstrated his appreciation to the board for electing him at the time of a vacant position.

**NASB information**

State school board convention is next week.

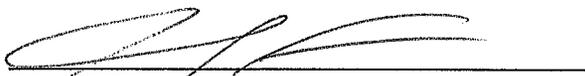
**Legislation**

Stamm reported on the ESU advisory committee meeting.

**Adjourn**

Motion to adjourn at 8:38 passed with a motion by Ladenburger and a second by Fries.

Noffsinger: Yea, Stamm: Yea, Stroup: Yea, Fries: Yea, Henderson: Yea, Ladenburger: Yea, Lutz: Yea.  
Yea: 7, Nay: 0, Absent: 2.

  
Jennifer Fries, Secretary

6.C. Payment of the bills  
Consent Item

## General Fund Authorization 2024

Accelerated Receivables Solutions	Payroll	846.49
Colonial Life	Payroll	31.20
Dundy County School Cafe Plan	Payroll	1,149.99
EFTPS	Payroll	65,566.18
Healthplan Services, Inc	Payroll	774.40
LegalShield	Payroll	87.70
MG Trust Company	Payroll	8,711.00
Nebraska Dept of Revenue	Payroll	9,141.13
Nebraska School Retirement System	Payroll	57,759.15
Blue Cross-Blue Shield	Payroll	78,413.25
Mutual of Omaha	Payroll	1,507.15
National Insurance Services of Wisconsin Inc	Payroll	1,087.06
Transamerica Employee Benefits	Payroll	198.52
Dustin Bundy	Payroll	702.11
Travis Lutz	Payroll	1,406.29
Net Payroll	Payroll	223,222.58
Acme Printing Co	Supplies	65.00
Al's Lock & Safe Inc	Repairs	110.81
Amazon Capital Services	Supplies	3,326.22
Apptegy Inc	Thrillshare Rooms Subscription	6,500.00
Barker Land Investments	Rent	550.00
Black Hills Energy	Gas	2,065.35
Brico Pest Control	Spraying	120.00
BWTELCOM	Communications:Phone, Data, Internet	654.06
City Of Benkelman	Utilities	7,314.04
Cornhusker Internat'l Trucks	Repairs	300.94
Dana F. Cole & Company, LLP	Audit final invoice	3,360.00
Deveny Ford	Repairs	117.60
Dundy Co Stratton School Lunch	Nov 2024 Seconds	3,862.00
Dundy County Hospital	Services	178.30
Eakes Office Products	Custodial Supplies	2,672.78
ESU # 10	Network Information Services	2,800.00
Esu #15	SPED 2 of 8 9.15-10.15.24	31,878.11
Esu #16	SA Audiology/Media Day	114.20
Farmers Co-op Grain & Supply	Fuel	7,408.00
Fox, Benjamin	Piano Tuning	200.00
Frenchman Valley Coop	Tires/repair	1,260.85
Grace Market	Supplies	168.27
Hometown Leasing	Copier Lease	1,533.95
Imperial NAPA	Supplies/Repairs	1,569.88
J.W. Pepper & Son Inc	Supplies	91.97
Lambert, Chuck	Budget prep workshop	147.40
Loghry, Gregg	Supplies	50.00
Lorens, Patrick	Oct/Nov IT hours	3,794.96
Medtox Diagnostics	Supplies	161.67
MPCC Student Accounts	BLS class	45.00
NE Safety Center @ UNK	Category C Bus Endorsement	380.00
Northwest Fire Extinguisher	Hood Inspection	126.50
Omnify Benefits	125 Plan Fee	50.00
Oriental Trading Co Inc	Supplies	199.93
Owens Implement & Supply	Supplies/Repairs	436.71
Pinnacle Bank	2025 Safe Deposit Box Rent	22.50
Rocky Mountain Low Voltage	Monthly Monitoring	60.00
Scenario Learning LLC d/b/a Vector Solutions	Teacher Eval/PD Tracking	1,215.00
Scoop Media LLC	Advertising	204.36
SWPPD	Bus Radio	51.00

Unifirst Corporation	Custodial Supplies	753.34
US Bank	Subscriptions/Supplies/Conferences	2,183.48
Valley Farm Industries	Supplies	2,393.60
Verizon Wireless	Cell Service	40.01
Village of Stratton	Utilities	415.82
Yanda's Music & Pro Audio	Supplies	80.97
Zeptive	Annual Software and Licensing	147.00
		<hr/>
		<b>\$ 541,785.78</b>

12/05/2024 02:36 PM

Posted - All; Fund Number 05; Processing Month 11/2024

User ID: RJS

Vendor Name	Invoice Description	Amount
Checking Account ID    ACTIVITY	Fund Number    05                    ACTIVITY FUND	
Agile Sports Technologies	Silver Hudl breakdown	10,100.00
Amazon Capital Services	Bunn Auger for slushie machine	148.09
Awards Unlimited, Inc	Wrestling Plaques and Ribbons	215.60
B & K Pumping, INC	Portable Toilets for football season	980.00
Benkelman Cultural Arts Center, Inc.	AR Movie	534.00
Bertrand High School	RPAC Play Production	230.94
Chesterman Company	Concessions	821.28
Dundy County Hospital	Wrestling Weight Mng Cert/Trevor	30.00
Family, Career and Community Leaders of America	National Dues	308.00
FloSports	JH Invite 34 wrestlers	34.00
Grace Market	Concessions/VB	36.76
Hall, Dale	Officiate JH Wrestling	250.00
Hitchcock County Schools	JH Volleyball Tourney Entry	200.00
Lourdes Central Catholic	D1 2nd Rd Football	787.90
Medicine Valley Schools	JH Wrestling Entry Fee	75.00
MFAC, LLC	Blanks	90.00
National FFA Organization	FFA Jackets/Ties/Scarves	1,411.00
Nebraska School Activities Assn	2nd Rd Football D1	697.20
Nebraska State Bar Foundation	Mock Trial Teams	150.00
North Platte St. Patricks	JH Wrestling Entry Fee 2024	50.00
Owens Implement & Supply	Supplies	187.31
Perkins County Public Schools	JH Wrestling Entry Fee	75.00
Positive Promotions	It's Cool To Be Drug Free Cups	36.75
Prairie Girl Candle Co.	Music Candle Fundraiser	3,217.00
Scholastic Book Fairs-04	2024 Book Fair	2,844.15
Scoop Media LLC	Veterans Day Program Box Ad	60.00
Stroup, Jordan	JH Wrestling Official	100.00
US Bank	Supplies	1,427.81
Yrkoski, Tim	JH Wrestling Official	200.00
Fund Number    05		<u>25,297.79</u>
Checking Account ID    ACTIVITY		<u>25,297.79</u>

Vendor Name	Invoice Description	Amount
Checking Account ID NUTRITION Fund Number 06	NUTRITION FUND	
Cash Wa Distributing	Food/Supplies	10,538.72
Grace Market	Food	37.87
Sysco Denver	Food/Supplies	6,501.51
US Foods-Grand Island	Food and Supplies	2,322.70
Fund Number 06		<hr/> 19,400.80
Checking Account ID NUTRITION		<hr/> 19,400.80

7. **Business Meeting**

Action Item

7.A. Financial Report

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.

Hitchcock County taxes are not available. Revenue is down for the year as only 10% of the budget has been received. Expenses are under budget at 25% four months into the FY.

Motion to approve the financial report as presented Passed with a motion by Steve Guernsey and a second by Nick Ladenburger.

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

Financial Report December				
	Income		Expense	
	MTD	YTD	MTD	YTD
2024	\$ 164,957	\$ 765,628	\$ 526,660	\$ 2,110,705
2023	\$ 67,411	\$ 781,092	\$ 518,507	\$ 2,279,876
2022	\$ 41,714	\$ 428,358	\$ 493,118	\$ 2,310,027
2021	\$ 89,785	\$ 400,972	\$ 497,623	\$ 1,728,375
2020	\$ 87,057	\$ 513,914	\$ 489,130	\$ 2,050,725
2019	\$ 82,392	\$ 540,427	\$ 449,730	\$ 2,051,897
2018	\$ 53,585	\$ 422,201	\$ 475,444	\$ 1,935,553
2017	\$ 40,080	\$ 658,901	\$ 465,498	\$ 1,925,842
2016	\$ 108,355	\$ 628,925	\$ 453,290	\$ 1,928,619
2015	\$ 77,368	\$ 1,394,914	\$ 464,992	\$ 1,985,705
2014	\$ 135,615	\$ 1,316,717	\$ 435,110	\$ 1,861,290
Average	\$ 82,899	\$ 827,014	\$ 457,344	\$ 1,948,151

Fund Balances							
	Unemp	General Fund	Depreciation	QCPUF	Spec Build	Dep/SpBd/Q	Total
2024	\$ 13,681	\$ 3,101,188	\$ 675,883	\$ 206,025	\$ 1,135,027	\$ 2,016,934	\$ 5,131,803
2023	\$ 13,424	\$ 3,011,818	\$ 636,220	\$ 204,868	\$ 255,189	\$ 1,096,277	\$ 4,121,519
2022	\$ 13,345	\$ 1,870,293	\$ 498,111	\$ 279,665	\$ 12,041	\$ 789,817	\$ 2,673,455
2021	\$ 13,339	\$ 2,302,513	\$ 326,026	\$ 277,736	\$ 1,072,740	\$ 1,676,502	\$ 3,992,354
2020	\$ 13,329	\$ 2,228,689	\$ 740,156	\$ 200,851	\$ 841,474	\$ 1,782,481	\$ 4,024,499
2019	\$ 13,268	\$ 2,078,692	\$ 544,560	\$ 124,218	\$ 484,110	\$ 1,152,888	\$ 3,244,848
2018	\$ 13,211	\$ 2,138,984	\$ 415,637	\$ 73,989	\$ 383,277	\$ 872,903	\$ 3,025,098
2017	\$ 15,947	\$ 1,724,146	\$ 163,000	\$ 50,070	\$ 254,619	\$ 467,689	\$ 2,207,782
2016	\$ 14,226	\$ 1,443,686	\$ 142,479	\$ 102,154	\$ 265,526	\$ 510,159	\$ 1,968,071
2015	\$ 13,904	\$ 949,012	\$ 192,868	\$ 103,531	\$ 255,518	\$ 551,917	\$ 1,514,833
2014	\$ 13,898	\$ 998,750	\$ 256,747	\$ 113,694	\$ 411,925	\$ 782,366	\$ 1,795,014
Average	\$ 14,076	\$ 1,555,545	\$ 285,882	\$ 94,609	\$ 342,496	\$ 722,987	\$ 2,292,608

Account Groups; Processing Month 11/2024; 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	5,411,614.00	11,474.48	408,588.23	7.55	5,003,025.77
01 1115	Carline Taxes	5,500.00	0.00	0.00	0.00	5,500.00
01 1120	Public Power Dist Sales Tax	1,500.00	0.00	0.00	0.00	1,500.00
01 1125	Motor Vehicle Tax	300,000.00	12,603.32	50,134.03	16.71	249,865.97
01 1140	Penalties & Interest on Taxes	30,000.00	483.90	2,777.98	9.26	27,222.02
01 1510	Interest on Investments	250,000.00	10,021.79	30,288.77	12.12	219,711.23
01 1740	Fees-Locker; equipment	1,500.00	0.00	96.58	6.44	1,403.42
01 1800	Revenue-Community Service Activities	50,000.00	4,040.40	10,802.60	21.61	39,197.40
01 1911	Local License Fees	3,000.00	710.00	1,820.00	60.67	1,180.00
01 1920	Contributions-Donations	5,000.00	0.00	0.00	0.00	5,000.00
01 1925	OTHER CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	6,000.00	0.00	0.00	0.00	6,000.00
01 1955	Postsecondary Receipts-Dual Credit	6,000.00	0.00	0.00	0.00	6,000.00
01 1990	Other Local Receipts	500.00	0.00	701.06	140.21	(201.06)
	<b>Subtotal: LOCAL RECIEPTS</b>	<b>6,070,614.00</b>	<b>39,333.89</b>	<b>505,209.25</b>	<b>8.32</b>	<b>5,565,404.75</b>
01 2110	County Fines And License	50.00	0.00	0.00	0.00	50.00
01 2130	Other County Receipts	12,000.00	0.00	0.00	0.00	12,000.00
01 2210	Educational Service Unit Receipts	3,500.00	0.00	0.00	0.00	3,500.00
	<b>Subtotal: COUNTY AND ESU RECEIPTS</b>	<b>15,550.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,550.00</b>
01 3110	State Aid	450,000.00	0.00	83,566.00	18.57	366,434.00
01 3120	Special Education-School Age	300,000.00	0.00	0.00	0.00	300,000.00
01 3125	Special Ed. Transportation-Sch Age	18,000.00	0.00	0.00	0.00	18,000.00
01 3130	Homestead Exemption	30,000.00	0.00	0.00	0.00	30,000.00
01 3131	Property Tax Credit	575,000.00	0.00	0.00	0.00	575,000.00
01 3180	Pro-Rate Motor Vehicle	10,000.00	0.00	1,230.12	12.30	8,769.88
01 3400	State Apportionment	45,000.00	0.00	0.00	0.00	45,000.00
01 3512	Distance Education Incentive Pymts	7,000.00	0.00	7,595.60	108.51	(595.60)
01 3535	Payments For High Ability Learners	2,500.00	2,488.00	2,488.00	99.52	12.00
01 3551	Career Education	7,500.00	0.00	0.00	0.00	7,500.00
	<b>Subtotal: STATE RECEIPTS</b>	<b>1,445,000.00</b>	<b>2,488.00</b>	<b>94,879.72</b>	<b>6.57</b>	<b>1,350,120.28</b>
01 4310	REAP: SRSA Grants	20,000.00	0.00	0.00	0.00	20,000.00
01 4423	IDEA PART B ARP PROPORTIONATE SHARE	2,000.00	0.00	0.00	0.00	2,000.00
01 4505	Title I, Part A ESSA Improving Basic Pro	90,000.00	0.00	0.00	0.00	90,000.00
01 4509	Title II Part A ESSA Supporting Eff Inst	15,000.00	0.00	16,495.00	109.97	(1,495.00)
01 4516	IDEA PreK(619) Base Allocation	700.00	686.00	686.00	98.00	14.00
01 4518	IDEA Part B (611) Base & Enrollment Poverty Allocation	100,000.00	83,576.00	83,576.00	83.58	16,424.00
01 4521	IDEA Part B Proportionate Share	8,000.00	2,055.00	2,055.00	25.69	5,945.00
01 4530	Other Federal	5,000.00	0.00	0.00	0.00	5,000.00
01 4708	Medicaid In Public Schools	20,000.00	1,715.39	3,587.27	17.94	16,412.73
01 4969	TITLE IV-A: Student Support & Academic G	10,000.00	0.00	10,000.00	100.00	0.00
01 4998	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER III)	0.00	25,324.00	39,360.77	0.00	(39,360.77)
	<b>Subtotal: FEDERAL RECEIPTS</b>	<b>270,700.00</b>	<b>113,356.39</b>	<b>155,760.04</b>	<b>57.54</b>	<b>114,939.96</b>
01 5300	Proceeds-Disposal of Property	0.00	9,778.97	9,778.97	0.00	(9,778.97)
01 5301	Insurance Adjustments	7,000.00	0.00	0.00	0.00	7,000.00
	<b>Subtotal: NON-REVENUE RECEIPTS</b>	<b>7,000.00</b>	<b>9,778.97</b>	<b>9,778.97</b>	<b>139.70</b>	<b>(2,778.97)</b>
		<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
	<b>Grand Total:</b>	<b>7,808,864.00</b>	<b>164,957.25</b>	<b>765,627.98</b>	<b>9.80</b>	<b>7,043,236.02</b>

12/05/2024 02:11 PM

Regular; Processing Month 12/2024; Function Number 55 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	3,931,497.00	237,392.83	942,253.43	24.31	2,989,243.57
1150	Limited English Proficiency Programs	54,802.00	2,632.06	11,239.83	20.51	43,562.17
1160	Poverty Programs	310,469.00	18,618.14	75,868.75	24.44	234,600.25
1200	Special Education Instructional Programs	478,298.00	41,610.05	156,477.82	32.78	321,820.18
1291	Early Childhood SpEd Ages 3-5	121,947.00	11,432.59	43,729.99	36.39	78,217.01
1292	Early Childhood SpEd Ages 0-2	41,199.00	1,514.20	3,001.23	7.28	38,197.77
1300	Summer School	0.00	0.00	0.00	0.00	0.00
2120	Guidance Services	84,561.00	7,942.45	31,669.09	38.39	52,891.91
2130	Health Services	0.00	161.67	723.96	0.00	(723.96)
2140	Psychological Services	0.00	1,375.00	2,750.00	0.00	(2,750.00)
2141	Psychological Services-SPED-School Age	67,844.00	10,125.00	20,250.00	29.85	47,594.00
2142	Psychological Services Sped-Ages 3-5	0.00	2,062.50	4,125.00	0.00	(4,125.00)
2151	Speech Path/Audiology Svcs SPED SA	64,892.00	7,290.00	14,580.00	22.47	50,312.00
2152	Speech Path/Audiology SPED Age 3-5	0.00	2,015.00	4,030.00	0.00	(4,030.00)
2153	Speech Path/Audiology Svcs SPED 0-2	0.00	2,015.00	4,030.00	0.00	(4,030.00)
2161	Occupational Therapy SPED SA	14,069.00	1,938.00	3,876.00	27.55	10,193.00
2171	Physical Therapy Services-SA	1,399.00	178.30	789.43	56.43	609.57
2173	Physical Therapy-SPED Ages 0-2	0.00	0.00	0.00	0.00	0.00
2211	School Improvement	0.00	0.00	0.00	0.00	0.00
2212	Instruction & Curriculum Development	0.00	0.00	625.00	0.00	(625.00)
2213	Instructional Staff Training	1,685.00	0.00	0.00	0.00	1,685.00
2220	Library/Media Services	54,347.00	5,549.23	24,083.28	44.42	30,263.72
2224	EDUCATIONAL TELEVISION SERVICES	0.00	0.00	9,399.00	0.00	(9,399.00)
2230	Instruction-Related Technology	114,788.00	9,164.63	30,647.11	39.19	84,140.89
2240	Academic Student Assessment	0.00	0.00	3,375.00	0.00	(3,375.00)
2310	Board of Education	45,944.00	378.00	3,840.81	15.32	42,103.19
2320	Executive Administration	242,619.00	17,050.51	63,344.58	26.66	179,274.42
2330	District Legal Services	9,744.00	0.00	615.50	6.91	9,128.50
2410	Principal	548,660.00	40,190.06	157,080.44	29.21	391,579.56
2510	Fiscal Services	146,867.00	13,399.17	71,051.03	50.80	75,815.97
2570	Personnel Services	0.00	0.00	100.00	0.00	(100.00)
2610	Operation of Buildings	421,454.00	22,495.86	108,479.56	26.61	312,974.44
2620	Maintenance of Buildings	194,770.00	12,030.27	59,623.47	32.73	135,146.53
2630	Care and Upkeep of Grounds	5,970.00	0.00	180.00	3.37	5,790.00
2640	Care and Upkeep of Equipment	935.00	0.00	1,143.09	122.26	(208.09)
2650	Vehicle Operation & Maint (non student t	249,126.00	0.00	0.00	0.00	249,126.00
2660	Security	4,506.00	257.81	353.12	7.84	4,152.88
2670	Safety	7,245.00	60.00	3,479.62	48.03	3,765.38
2710	Vehicle Operation	514,283.00	29,565.36	113,887.67	22.14	400,395.33
2712	Vehicle Operation-School Age Sped	47,177.00	2,997.44	10,361.93	21.96	36,815.07
2713	Vehicle Operation-Below Age 5 Sped	0.00	380.82	1,645.79	0.00	(1,645.79)
2730	Vehicle Servicing & Maintenance-Reg Ed	0.00	14,540.96	64,823.17	0.00	(64,823.17)
3400	CATEGORICAL GRANTS FROM CORPORATIONS & O	0.00	0.00	0.00	0.00	0.00
3535	High Ability Learners	0.00	0.00	150.00	0.00	(150.00)
4700	Building Improvements	217,241.00	0.00	0.00	0.00	217,241.00
5000	Debt Service	0.00	0.00	0.00	0.00	0.00
6200	Federal Services-Title I, Part A ESSA Im	748,616.00	4,452.42	13,356.38	1.92	735,259.62
6310	Federal Services-Title II, Part A ESSA S	0.00	1,982.40	7,914.68	0.00	(7,914.68)
6408	IDEA-PtB-611-Base-EP	0.00	0.00	0.00	0.00	0.00
6990	Federal Services-Other Federal Categoric	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
6998	ESSER III	0.00	0.00	0.00	0.00	0.00
8000	Transfers (Outgoing)	137,454.00	3,862.00	41,750.40	30.37	95,703.60
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
01	GENERAL FUND	8,884,408.00	526,659.73	2,110,705.16	24.35	6,773,702.84

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

12/05/2024 02:11 PM

Regular; Processing Month 12/2024; Function Number 55 Records Selected; Fund  
Number 01

User ID: RJS

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
Grand Total:	8,884,408.00	526,659.73	2,110,705.16	24.35	6,773,702.84

**TOTAL SUMMARY OF BANK BALANCES**

	August	September	October	November
<i>Pinnacle Bank-Unemployment</i>	\$13,624.61	\$13,645.82	\$13,664.36	\$13,680.91
<b>General Fund</b>				
Pinnacle Bank-ICS SWEEP (MMSA)	\$2,460,379.83	\$3,443,801.78	\$3,380,388.85	\$3,040,338.06
Pinnacle Bank Benkelman-General Fund	\$429,716.18	\$78,596.02	\$80,520.77	\$44,199.62
Pinnacle Bank Benkelman-Clearing A/C	\$14,041.68	\$16,634.97	\$16,649.97	\$16,649.97
<b>Total General Fund Balances</b>	\$2,904,137.69	\$3,539,032.77	\$3,477,559.59	\$3,101,187.65
<b>Pinnacle Bank Depreciation Fund Balance</b>				
Depreciation Fund 0637	\$470,151.99	\$272,768.25	\$272,884.08	\$272,992.49
Depreciation Fund MMSA 6986	\$402,388.55	\$402,559.43	\$402,730.38	\$402,890.37
<b>Total Depreciation Fund</b>	\$872,540.54	\$675,327.68	\$675,614.46	\$675,882.86
<b>QCPUF</b>				
Pinnacle Bank Benkelman-Checking A/C	\$204,250.58	\$204,337.32	\$204,426.55	\$204,507.76
NE Liquid Asset Fund	\$1,499.39	\$1,505.40	\$1,511.37	\$1,516.91
<b>Total Qualified Capital Purpose Undertaking Fund</b>	\$205,749.97	\$205,842.72	\$205,937.92	\$206,024.67
<b>Pinnacle Bank Special Building Fund</b>				
Special Building Fund 0648	\$205,839.12	\$200,925.78	\$196,134.23	\$196,212.15
Special Building Fund MMSA 6994	\$698,819.80	\$872,394.11	\$935,047.25	\$938,814.51
	\$904,658.92	\$1,068,444.89	\$1,131,181.48	\$1,135,026.66
<b>Total Cash in Bank</b>	<b>\$4,900,711.73</b>	<b>\$5,502,293.88</b>	<b>\$5,503,957.81</b>	<b>\$5,131,802.75</b>

**CASH FLOW STATEMENT**

**Beginning Balance General Fund Checking** \$ **44,199.62**

MMSA-Pinnacle Bank 3,040,338.06

**Total General Fund Money** \$ 3,084,537.68

**ESTIMATED DISBURSEMENTS**

			<b>2023-2024</b>	<b>2022-2023</b>
Bills	70,114.05			
Payroll	471,671.73	541,785.78	529,854.62	505,061.64

**COUNTY RECEIPTS**

			<b>2023-2024</b>	<b>2022-2023</b>
Dundy County Treasurer	24,861.70			
Hitchcock County Treasurer-Not available	-			
	24,861.70		24,823.35	30,287.64

Estimated Over(Under)age - GF Checking	\$ (472,724.46)
Transfers In (Interfund Loan for SBF)	\$ -
Lunch Payroll	\$ -
NDE Money (Title I )	\$ 88,429.00
Transfer TO/FROM MMSA	\$ 400,000.00
	\$ 15,704.54

Transfers:

Transfer ICS to GF \$400,000.00

Regular; Beginning Month 09/2024; Processing Month 11/2024; Fund Number 02, 03, 08,  
09

**Fund: 02 DEPRECIATION**

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
02 101	CASH	872,540.54	893.32	197,551.00	675,882.86
Total:	Current Assets	872,540.54	893.32	197,551.00	675,882.86
<b>Fund Balance</b>					
02 704	FUND BALANCE	872,540.54	197,551.00	893.32	675,882.86
Total:	Fund Balance	872,540.54	197,551.00	893.32	675,882.86
<b>Revenue</b>					
02 1510	Interest Earned	0.00	0.00	893.32	893.32
Total:	Revenue	0.00	0.00	893.32	893.32
<b>Expenditure</b>					
02 2900 450 001	Construction Services	0.00	69,801.00	0.00	69,801.00
02 2900 732 001	Vehicles: Autos, Vans, Buses	0.00	54,932.50	0.00	54,932.50
02 2900 732 002	Vehicles: Autos, Vans, Buses	0.00	72,817.50	0.00	72,817.50
Total:	Expenditure	0.00	197,551.00	0.00	197,551.00
Total:	02	1,745,081.08	395,995.32	199,337.64	1,550,210.04

**Fund: 03 EMPLOYEE BENEFIT FUND**

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
03 101	CASH	13,624.61	56.30	0.00	13,680.91
03 106	Cafeteria Checking	3,794.18	3,449.97	2,982.68	4,261.47
Total:	Current Assets	17,418.79	3,506.27	2,982.68	17,942.38
<b>Fund Balance</b>					
03 704	FUND BALANCE	17,418.79	2,982.68	3,506.27	17,942.38
Total:	Fund Balance	17,418.79	2,982.68	3,506.27	17,942.38
<b>Revenue</b>					
03 1510	Interest Earned	0.00	0.00	56.30	56.30
03 5200	Fund Transfers In	0.00	0.00	2,324.98	2,324.98
03 5690	OTHER NON-REVENUE RECEIPTS	0.00	0.00	1,124.99	1,124.99
Total:	Revenue	0.00	0.00	3,506.27	3,506.27
<b>Expenditure</b>					
03 2900 260 000	Employee Benefits	0.00	2,982.68	0.00	2,982.68
Total:	Expenditure	0.00	2,982.68	0.00	2,982.68
Total:	03	34,837.58	9,471.63	9,995.22	42,373.71

**Fund: 08 SPECIAL BUILDING FUND**

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
08 101	CASH	904,658.92	240,242.74	9,875.00	1,135,026.66
08 131	Receivable Account	173,244.71	67,633.83	238,907.74	1,970.80
Total:	Current Assets	1,077,903.63	307,876.57	248,782.74	1,136,997.46
<b>Fund Balance</b>					
08 704	FUND BALANCE	1,077,903.63	9,875.00	68,968.83	1,136,997.46
Total:	Fund Balance	1,077,903.63	9,875.00	68,968.83	1,136,997.46
<b>Revenue</b>					
08 1100	Taxes Levied	0.00	0.00	67,013.36	67,013.36
08 1140	Penalties & Interest on Taxes	0.00	0.00	417.77	417.77
08 1510	Interest Earned	0.00	0.00	1,335.00	1,335.00
08 3180	Pro-Rate Motor Vehicle	0.00	0.00	202.70	202.70
Total:	Revenue	0.00	0.00	68,968.83	68,968.83
<b>Expenditure</b>					
08 4100 710 002	Land & Land Improvements	0.00	4,875.00	0.00	4,875.00
08 4300 450 002	Construction Services	0.00	5,000.00	0.00	5,000.00

Regular; Beginning Month 09/2024; Processing Month 11/2024; Fund Number 02, 03, 08,  
 09

**Fund: 08 SPECIAL BUILDING FUND**

	<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Total: Expenditure	0.00	9,875.00	0.00	9,875.00
Total: 08	2,155,807.26	327,626.57	386,720.40	2,352,838.75

**Fund: 09 QCPUF**

	<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>				
09 101 CASH	205,749.97	277.16	2.46	206,024.67
09 131 Receivable Account	0.00	2.46	2.46	0.00
Total: Current Assets	205,749.97	279.62	4.92	206,024.67
<b>Fund Balance</b>				
09 704 FUND BALANCE	205,749.97	2.46	277.16	206,024.67
Total: Fund Balance	205,749.97	2.46	277.16	206,024.67
<b>Revenue</b>				
09 1100 Taxes Levied	0.00	0.00	1.64	1.64
09 1140 Penalties & Interest on Taxes	0.00	0.00	0.82	0.82
09 1510 Interest Earned	0.00	2.46	274.70	272.24
Total: Revenue	0.00	2.46	277.16	274.70
Total: 09	411,499.94	284.54	559.24	412,324.04

**Activity Fund Balance Report - Summary - Exclude Encumbrances**

09/2024 - 11/2024

Regular; Beginning Month 09/2024; Processing Month 11/2024; 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 0105	Cheerleading Fundraising	7,233.89	367.09	196.30	0.00	7,063.10
05 704 0110	Cross Country	(172.45)	330.11	460.00	0.00	(42.56)
05 704 0115	Cross Country Fundraising	122.39	0.00	0.00	0.00	122.39
05 704 0120	Football	(1,632.86)	15,111.63	7,794.00	0.00	(8,950.49)
05 704 0125	Football Fundraising	10,362.34	1,567.47	0.00	0.00	8,794.87
05 704 0130	Volleyball	(206.77)	8,217.68	4,628.54	0.00	(3,795.91)
05 704 0135	Volleyball Fundraising	12,074.20	3,391.02	0.00	0.00	8,683.18
05 704 0140	Basketball	1,191.60	3,603.73	0.00	0.00	(2,412.13)
05 704 0145	Boys Basketball Fundraising	1,118.57	0.00	0.00	0.00	1,118.57
05 704 0147	Girls Basketball Fundraising	5,690.44	0.00	1,907.65	0.00	7,598.09
05 704 0150	Wrestling	0.00	1,229.60	200.00	0.00	(1,029.60)
05 704 0155	Wrestling Fundraising	1,896.93	0.00	0.00	0.00	1,896.93
05 704 0160	Track	1,251.85	2,590.92	0.00	0.00	(1,339.07)
05 704 0165	Track Fundraising	8.65	0.00	0.00	0.00	8.65
05 704 0175	Girls Golf Fundraising	870.83	0.00	0.00	0.00	870.83
05 704 0180	Boys Golf	3,341.83	0.00	0.00	0.00	3,341.83
05 704 0185	Boys Golf Fundraising	558.09	0.00	0.00	0.00	558.09
05 704 0300	Class of 2030	1,711.39	1,002.00	517.35	0.00	1,226.74
05 704 0310	Class of 2025	1,872.53	142.88	357.30	0.00	2,086.95
05 704 0320	Class of 2027	978.11	640.63	2,827.00	0.00	3,164.48
05 704 0325	Class of 2028	511.14	40.29	0.00	0.00	470.85
05 704 0330	Class of 2029	0.00	0.00	297.50	0.00	297.50
05 704 0335	Class of 2026	4,290.71	40.30	658.75	0.00	4,909.16
05 704 0340	FBLA	7,038.00	5,861.20	7,177.80	0.00	8,354.60
05 704 0350	Daycare	(300.16)	308.00	0.00	0.00	(608.16)
05 704 0360	FCCLA	279.89	241.18	4,323.20	0.00	4,361.91
05 704 0370	FFA	9,477.43	5,459.75	18,073.30	0.00	22,090.98
05 704 0380	NHS	0.00	0.00	105.50	0.00	105.50
05 704 0400	Student Council	(226.25)	385.74	0.00	0.00	(611.99)
05 704 0410	Letterclub	0.00	0.00	365.00	0.00	365.00
05 704 0430	7-12 Vocal	0.00	943.08	1,069.50	0.00	126.42
05 704 0445	Music Fundraising	1,553.28	3,531.09	6,860.00	0.00	4,882.19
05 704 0460	Play Production	(891.70)	576.61	0.00	0.00	(1,468.31)
05 704 0470	Mock Trial	0.00	150.00	0.00	0.00	(150.00)
05 704 0490	Art Club	4,622.58	119.81	0.00	0.00	4,502.77

**Activity Fund Balance Report - Summary - Exclude Encumbrances**

09/2024 - 11/2024

Regular; Beginning Month 09/2024; Processing Month 11/2024; 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 0500	HS Quiz Bowl	564.40	0.00	0.00	0.00	564.40
05 704 0510	Jr High Quiz Bowl	1,080.90	0.00	0.00	0.00	1,080.90
05 704 0600	Plant-Greenhouse	917.44	0.00	0.00	0.00	917.44
05 704 0610	Pop Account	227.80	0.00	562.00	0.00	789.80
05 704 0620	Sp Ed Activity A/C	764.60	0.00	112.78	0.00	877.38
05 704 0630	Revolving	858.20	1,571.63	1,726.55	0.00	1,013.12
05 704 0640	Special Purchasing	5,571.33	0.00	0.00	0.00	5,571.33
05 704 0650	Box Tops for Education	87.30	0.00	0.00	0.00	87.30
05 704 0660	Annual	(5,616.39)	1,997.50	335.00	0.00	(7,278.89)
05 704 0665	E-Sports	45.20	383.12	0.00	0.00	(337.92)
05 704 0670	Computer Technology	516.84	820.91	0.00	0.00	(304.07)
05 704 0680	Sunshine Committee	109.98	98.82	0.00	0.00	11.16
05 704 0690	Concessions	815.12	11,124.59	10,776.65	0.00	467.18
05 704 0800	Grade Activity	3,402.48	1,406.49	2,904.01	0.00	4,900.00
05 704 0810	Stuco-Grade School	0.00	2,844.15	0.00	0.00	(2,844.15)
05 704 0830	Stratton	939.04	0.00	0.00	0.00	939.04
05 704 0870	HOSA	0.00	1,069.19	422.80	0.00	(646.39)
Fund Total: 05		86,435.72	77,168.21	74,658.48	0.00	83,925.99

Regular; Beginning Month 09/2024; Processing Month 11/2024; Fund Number 06

**Fund: 06 NUTRITION FUND**

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
06 101	CASH	2,257.74	94,838.02	67,115.05	29,980.71
06 103	Payroll Cash	0.00	0.00	36,673.98	(36,673.98)
Total: Current Assets		2,257.74	94,838.02	103,789.03	(6,693.27)
<b>Current Liabilities</b>					
06 450	PAYROLL DEDUCTION PAYABLE	0.00	186.44	186.44	0.00
06 451	FICA PAYABLE	0.00	4,326.76	4,326.76	0.00
06 452	FIT PAYABLE	0.00	1,095.29	1,095.29	0.00
06 453	INSURANCE PAYABLE	0.00	3,727.83	3,727.83	0.00
06 454	RETIREMENT PAYABLE	0.00	5,497.76	5,497.76	0.00
06 455	SIT PAYABLE	0.00	618.90	618.90	0.00
Total: Current Liabilities		0.00	15,452.98	15,452.98	0.00
<b>Fund Balance</b>					
06 704	FUND BALANCE	2,257.74	103,819.64	94,868.63	(6,693.27)
Total: Fund Balance		2,257.74	103,819.64	94,868.63	(6,693.27)
<b>Revenue</b>					
06 1510	Interest Earned	0.00	0.00	14.31	14.31
06 1611	Daily Sales-School Lunch Program	0.00	90.70	2,823.83	2,733.13
06 1990	Other Local Receipts	0.00	0.00	542.49	542.49
06 4210	Federal Reimbursement	0.00	0.00	51,350.29	51,350.29
06 5200	Transfers from General Fund	0.00	0.00	37,888.40	37,888.40
Total: Revenue		0.00	90.70	92,619.32	92,528.62
<b>Expenditure</b>					
06 3100 110 001	Salaries of Regular Employees-Non-Instru	0.00	11,137.51	0.00	11,137.51
06 3100 110 002	Salaries of Regular Employees-Non-Instru	0.00	11,819.74	0.00	11,819.74
06 3100 120 001	Salaries of Temporary Employees-Non-inst	0.00	2,362.51	0.00	2,362.51
06 3100 120 002	Salaries of Temporary Employees-Non-inst	0.00	2,362.49	0.00	2,362.49
06 3100 130 001	Overtime-Non Instructional Staff	0.00	318.05	0.00	318.05
06 3100 130 002	Overtime-Non Instructional Staff	0.00	278.41	0.00	278.41
06 3100 210 001	Group Insurance-Non Instructional	0.00	1,668.84	0.00	1,668.84
06 3100 210 002	Group Insurance-Non Instructional	0.00	1,830.86	0.00	1,830.86
06 3100 220 001	Social Security-Non Instructional	0.00	1,057.13	14.85	1,042.28
06 3100 220 002	Social Security-Non Instructional	0.00	1,106.25	15.76	1,090.49
06 3100 230 001	Retirement-Non Instructional	0.00	1,005.64	0.00	1,005.64
06 3100 230 002	Retirement-Non Instructional	0.00	1,050.58	0.00	1,050.58
06 3100 237 001	Increased Retirement Contribution Rate	0.00	345.57	0.00	345.57
06 3100 237 002	Increased Retirement Contribution Rate	0.00	361.01	0.00	361.01
06 3100 431 002	Non-Technology Related Repairs & Maint	0.00	449.55	0.00	449.55
06 3100 610 001	General Supplies	0.00	1,605.52	0.00	1,605.52
06 3100 610 002	General Supplies	0.00	2,133.88	0.00	2,133.88
06 3100 630 001	Food: School Food Service Program	0.00	31,575.86	0.00	31,575.86
06 3100 630 002	Food: School Food Service Program	0.00	31,259.54	2,218.70	29,040.84
Total: Expenditure		0.00	103,728.94	2,249.31	101,479.63
Total: 06		4,515.48	317,930.28	308,979.27	180,621.71

**US BANK November 2024**

01/05/1903	TAC	Repairs	88.17
10/24/2024	Holiday Inn	Natl FFA	127.07
10/25/2024	ESU 13	ASD training	25.00
10/25/2024	Kaplan	Supplies	51.70
10/25/2024	Quality Inn	Natl FFA	130.42
10/25/2024	Old Spaghetti	Natl FFA	48.21
10/25/2024	Culvers	Natl FFA	18.97
10/25/2024	Loves	Fuel	70.78
10/26/2024	Raising Cane	Natl FFA	19.21
10/26/2024	Gottschalk ENT	Fuel	50.00
10/28/2024	TPT	Supplies	5.99
10/29/2024	Kings Table	Meal	30.06
10/29/2024	ESU 13	ASD training	25.00
10/29/2024	Dollar General	Supplies	22
10/29/2024	Taco Johns	Career Fair	17.83
10/29/2024	Holiday Inn	Career Fair	152.54
10/30/2024	Pizza Hut	RPAC exec mtg	15.04
10/30/2024	Maverik	Career Fair	48.45
10/31/2024	Dollar General	Supplies	32.20
11/03/2024	Wauneta Crossroads	Fuel	6.07
11/05/2024	Dennys	Meal	45.19
11/07/2024	Amazon	Repairs	62.99
11/07/2024	Amazon	Repairs	48.95
11/11/2024	Amazon	Repairs	188.63
11/11/2024	Amazon	Supplies	239.84
11/11/2024	Dollar General	Board Meal	23.45
11/13/2024	FVC	Fuel	84.98
11/13/2024	Majestic Service	Uhaul	41.18
11/14/2024	Walmart	Supplies	57.01
11/15/2024	Pump & Pantry	Fuel	31.14
11/20/2024	Fast Mart	Fuel	45.00
11/20/2024	The Lodge	School Board Conf	32.75
11/20/2024	Old Mattress	School Board Conf	90.00
11/20/2024	Quality Inn	SU workshop	107.29
11/21/2024	TPT	Supplies	4.00
11/21/2024	Old Mattress	School Board Conf	58.26
11/22/2024	Casey's	Fuel	38.10

7.B. Surplus Property-Expedition  
Action Item

Motion to approve the offer from Ted Henderson for \$4,016.00 on the 2013 Ford Expedition EL XLT Passed with a motion by Nick Ladenburger and a second by Steve Guernsey.

Ted Henderson:	Abstain (With Conflict)
Jennifer Fries:	Yea
Steve Guernsey:	Yea
Nick Ladenburger:	Yea
Cole Lutz:	Yea
Shad Stamm:	Yea
Jordan Stroup:	Yea

7.C. Teacher Resignations  
Action Item

Motion to accept the resignation from Mrs. Lisa Fox with regret and to thank her for her 37 years of service. Passed with a motion by Jordan Stroup and a second by Cole Lutz.

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

Motion to accept the resignation from Mrs. Jeanne Downey with regret and to thank her for her 21 years of service. 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
Shad Stamm:	Yea
Jordan Stroup:	Yea

October 30, 2024

Dear Mr. Garey, Mr. Freeland, Mrs. Noffsinger, and Dundy County Stratton Board of Education Members:

I am writing to formally resign from my position as a teacher at Dundy County Schools, effective at the end of the 2024-2025 school year. I will be applying for the early separation incentive under board policy 4501.

This decision was not made lightly. I have thoroughly enjoyed teaching and building relationships with both the staff and students at Dundy County Stratton Schools.

Thank-you for the support and opportunities I have received at Dundy County Stratton Schools. I look forward to staying in touch and wish the school continued success.

Sincerely,

A handwritten signature in cursive script that reads "Jeanne Downey". The signature is written in black ink and is positioned above the printed name.

Jeanne Downey

P.O. Box 154  
Stratton, NE 69043  
September 30, 2024

Mr. Alan Garey, Superintendent  
Mrs. Sandy Noffsinger, President  
Dundy County Stratton Board of Education  
Dundy County Stratton Schools  
P.O. Box 586  
Benkelman, NE 69021

Dear Mr. Garey, Mrs. Noffsinger, and Dundy County Stratton Board of Education Members,

It is with mixed emotions that I submit my letter of resignation from my position as Information Technology teacher, along with all extra-duty assignments, effective at the end of the 2024-2025 school year. After 37 fulfilling years in education, I will be applying for the agreed upon early separation incentive under board policy 4501.

I am incredibly grateful to the current DCS Board of Education, as well as previous boards, for their unwavering support and dedication to our schools. It has been a true privilege to serve the students, staff, and community, both in the classroom and in various other capacities, throughout my career. The relationships I've built with students, colleagues, and administrators have been a source of joy and pride, and I will truly miss the daily interactions that have enriched my life.

Teaching has been a very rewarding journey, and I am proud to have been part of the growth and success of so many students over the years. As I step into this next chapter, I look forward to new opportunities and adventures, but I will always carry with me the lessons, memories, and friendships I have gained at DCS.

Thank you for the opportunity to be a part of this remarkable school district, and I wish nothing but the best for DCS in the years ahead.

Sincerely,



Lisa Fox

7.D. Policy 2008 & 3004.1

Action Item

First reading 2008 Meetings and 3004.1 Fiscal Management for Purchasing and Procurement Using Federal Funds

Motion to approve first reading of policy 2008, Meetings Passed with a motion by Jordan Stroup and a second by Jennifer Fries.

Jennifer Fries: Yea

Steve Guernsey: Yea

Ted Henderson: Yea

Nick Ladenburger: Yea

Cole Lutz: Yea

Shad Stamm: Yea

Jordan Stroup: Yea

Motion to approve first reading of policy 3004.1, Fiscal Management for Purchasing and Procurement Using Federal Funds 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

Shad Stamm: Yea

Jordan Stroup: Yea

## **2008 Meetings**

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

### 1. Types of Meetings

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

### 2. Notice

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

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

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

Newspapers of general circulation in the district include the Benkelman Post/Scoop Media. Such notice shall contain a statement that the agenda shall

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

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

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

### 3. Weather Delays

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

### 4. Minutes

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

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

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

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

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

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

**I. Applicability of Policy**

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

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

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

**II. Procurement System**

The District maintains the following purchasing procedures.

**A. Responsibility for Purchasing**

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

## **B. Methods of Purchasing**

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

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

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

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

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

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

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

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

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

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

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

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

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

5. **Competitive Proposals.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **D. Enforcement**

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

## **IV. Property Management Systems**

### **A. Property Classifications**

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

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

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

## **B. Inventory Procedure**

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

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

## **C. Inventory Records**

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

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

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

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

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

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

#### **E. Maintenance**

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

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

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

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

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

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

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

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

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

#### **I. Equipment Retention**

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

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

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

#### **K. Depreciation**

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

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

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

#### **V. Financial Management**

## **A. Identification**

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

## **B. Financial Reporting**

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

## **C. Accounting Records**

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

## **D. Internal Controls**

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

## **E. Budget Control**

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

## **F. Payment Methods**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **VI. Written Compensation Policies**

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

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

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

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

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

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

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

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

#### **D. Leave**

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

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

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

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

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

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

### **A. Required Terms**

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

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

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

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

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

### **C. Record Keeping**

#### **1. Record Retention**

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

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

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

## 2. Maintenance of Procurement Records

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

## **D. Privacy**

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

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

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

7.E.NASB information  
Action Item

7.F.Legislation  
Action Item

8. **Adjourn**  
Information Item

Motion to adjourn at 7:54 Passed with a motion by Steve Guernsey and a second by Nick Ladenburger.

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