

**BOX BUTTE COUNTY SCHOOL DISTRICT #07-0010**  
**HEMINGFORD PUBLIC SCHOOLS**  
**BOARD OF EDUCATION MEETING AGENDA**  
**Monday, November 11, 2024**  
**South Campus**

The Board of Education of School District 07-0010 will meet on Monday, November 11, 2024 in the South Campus as duly advertised in the Alliance Times-Herald.

- I. Pledge of Allegiance
- II. Notices
- III. Call Meeting to Order
  - III.A. Roll Call
  - III.B. Excuse Absent Board Member(s)
- IV. Report from Board Committee(s)
- V. Regular Meeting Agenda
  - V.A. Recognition of Student and Staff Achievement (Bobcat Excellence) (At Approximately 6:30 PM)
  - V.B. Public Participation (Maximum of 30 Minutes Allotted for this Portion of the Meeting)
  - V.C. Correspondence
  - V.D. Consent Agenda
    - Approve minutes for October 14, 2024 meeting and October 16, 2024 special meeting
    - Approve Treasurer's Report
    - Approve School Activity Fund Report
    - Approve Control Budget
    - Report Required by State Statute 79-506
  - V.E. Payment of Claims
  - V.F. Discuss, Consider, and Take All Necessary Action Regarding a Presentation by Jim Gardener and Receipt of the School District's 2023-2024 Fiscal Year Audit
  - V.G. Discuss, Consider, and Take All Necessary Action Regarding a Discussion and Update with Jack Baker (JEO) Regarding Facilities Concept Planning
  - V.H. Discuss, Consider, and Take All Necessary Action Regarding the Following Policies (Second Reading): Proposed Revised Policy 502.02 - NONRESIDENT STUDENTS/OPTION ENROLLMENT, Proposed Revised Policy 503.03 - STUDENT ABSENCES EXCUSED, Proposed Revised AR 503.03R1 - GUIDELINES FOR HANDLING ABSENCES AND TARDINESS, Proposed Revised Policy 504.08 - FREEDOM OF EXPRESSION, Proposed Revised Policy 504.14 - HAZING, INITIATION, SECRET SOCIETIES OR GANG ACTIVITIES, Proposed Revised Policy 505.06 - CORPORAL PUNISHMENT,
  - V.I. Discuss, Consider, and Take All Necessary Action in Regard to Authorizing the Culture and Climate Team to Schedule and Conduct an Annual Staff Recognition Dinner in the Spring of 2025
  - V.J. Discuss, Consider, and Take All Necessary Action Regarding Evaluation of the Superintendent
- VI. Discussion/Possible Action Items
  - VI.A. Discussion Regarding Board Policy 504.05 - STUDENT VEHICLES
- VII. Student Board Representative Report
- VIII. Administration Reports
- IX. Superintendent Report
- X. Policy Review
- XI. Items For Next Board Meeting
- XII. Adjournment



Welcome to the Hemingford 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 Comment". Comments or questions from the audience at any other time during the meeting except for the agenda item "Public Comment" will be declared out of order.

School board meetings are a meeting held in public; however, the meetings are not public meetings.

## TALKING POINTS FOR BOARD MEETING

### 3 MINUTES PER INDIVIDUAL/30 MINUTES ON TOPIC

The board chair will recognize these individuals to make their comments at the appropriate time. Only those speakers recognized by the board chair shall be allowed to speak. Comments by others are out of order. If disruptive, the individual making the comments, or other individuals causing disruption may be asked to leave the board meeting.

The purpose of public participation is a forum for the public to provide information and be heard by the members of the board. By law, the board is not allowed to respond, discuss, or take action on items that are not included in the published agenda.

Any written or printed materials to be circulated for a meeting of the school board must be submitted to the superintendent by the **Thursday** preceding a Monday night meeting. (Per policy # 0204.12)

\*If you want to speak, you must fill out a Public Comment Request Card. When you have completed this, please submit the card to the superintendent. The cards will be numbered as they are received by the superintendent. You will be called on, by the board president, according to the number on your completed Public Comment Request Card. The board president will signal when the speaker has 30 seconds remaining.

\*By law, you must state your name, address, and we ask that you state the topic you are addressing, before you begin.

\*If you are planning to speak about personnel or student matters involving an individual, please understand that our policies require that such concerns initially be directed to the administration for consideration. Board members **may not** respond to any questions you ask or comments you make about individual staff members or students.

++++tear off++++tear off++++tear off++++

Number	
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Hemingford School District—Board of Education
Public Comment Request Card
Name:
District resident: <input type="checkbox"/> Yes <input type="checkbox"/> No
Address:
City/State/Zip Code:
Agenda Item or Topic to address:
Signature:



## INTERIM AD DRAFT

This is the proof of your ad scheduled to run in **Hemingford Ledger** on the dates indicated below. If changes are needed, please contact us prior to deadline at [help@column.us](mailto:help@column.us)

Notice ID: 9Ausi5FNLwpjNsf1OIKy | **Proof Updated: Oct. 15, 2024 at 04:10pm MDT**  
Notice Name: Meeting Notice

**This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.**

<b>FILER</b>	<b>FILING FOR</b>
Travis Miller	Hemingford Ledger
tmiller@gubn.org	
(308) 487-3328	

<b>Columns Wide:</b> 1	<b>Ad Class:</b> Legals
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10/24/2024: General Legal	16.18
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<b>Total</b>	<b>\$16.18</b>
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### Regular Board Meeting at 5:00 PM on November 11th at South Campus

Notice is hereby given that a regular meeting of the Board of Education of the School District of Hemingford, in the Counties of Box Butte, Dawes, and Sheridan in the State of Nebraska, A/K/A School District #10 of Box Butte County, Nebraska, will be held at 5:00 p.m. on Monday the 11th day of November 2024, at South Campus (816 Niobrara Avenue, Hemingford, Nebraska), which meeting shall be open to the public. An agenda for such meeting, kept continuously current, is available for public inspection at the office of the Superintendent, located at 913 Niobrara Avenue, Hemingford, Nebraska 68948.

Published in the Hemingford Ledger  
Hemingford, NE  
##### October 24, 2024 ZNEZ



## INTERIM AD DRAFT

This is the proof of your ad scheduled to run in **Scottsbluff Star-Herald** on the dates indicated below. If changes are needed, please contact us prior to deadline at [help@column.us](mailto:help@column.us)

Notice ID: bNP5zy87CxwPoZ05ULjT | **Proof Updated: Oct. 17, 2024 at 10:36am MDT**  
Notice Name: RFP

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

**FILER** Travis Miller  
tmiller@gubn.org  
(308) 487-3328

**FILING FOR** Scottsbluff Star-Herald

**Columns Wide:** 1      **Ad Class:** Legals

10/22/2024: General Legal      18.00

**Total      \$18.00**

### NOTICE OF REQUEST FOR PROPOSALS (RFP)

#### 1. PROJECT INFORMATION.

Hemingford Public Schools is requesting proposals from qualified construction management firms (CM) to provide construction management at risk services for additions to the school building (approximately 27,000 square feet) and the replacement of a metal building (approximately 3,000 square footage).

#### 2. PROPOSAL SUBMISSION.

Proposals will be received until 3:00 p.m. (Mountain Time) on November 26th, 2024. Any proposal received after that time and date will not be opened or considered and will be returned to the CM.

#### 3. INQUIRIES AND INSTRUCTIONS.

The RFP and Proposal Instructions may be obtained by contacting Superintendent Travis Miller, [tmiller@gubn.org](mailto:tmiller@gubn.org), or the architect, Jack Baker, [jbaker@jeo.com](mailto:jbaker@jeo.com).

Published in the Star-Herald  
Scottsbluff, NE

##### October 22, 2024 ZNEZ



## INTERIM AD DRAFT

This is the proof of your ad scheduled to run in **Hemingford Ledger** on the dates indicated below. If changes are needed, please contact us prior to deadline at [help@column.us](mailto:help@column.us)

Notice ID: gDMmB59ziqYWgxhDEBwO | **Proof Updated: Oct. 17, 2024 at 10:35am MDT**  
Notice Name: RFP

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

<b>FILER</b>	<b>FILING FOR</b>
Travis Miller	Hemingford Ledger
tmiller@gubn.org	
(308) 487-3328	

<b>Columns Wide:</b> 1	<b>Ad Class:</b> Legals
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10/24/2024: General Legal	20.00
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<b>Total</b>	<b>\$20.00</b>
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#### 3. INQUIRIES AND INSTRUCTIONS.

The RFP and Proposal Instructions may be obtained by contacting Superintendent Travis Miller, [tmiller@gubn.org](mailto:tmiller@gubn.org), or the architect, Jack Baker, [jbaker@jeo.com](mailto:jbaker@jeo.com).

Published in the Hemingford Ledger  
Hemingford, NE  
##### October 24, 2024 ZNEZ

2024

American Civics/Curriculum : Cullan, Randolph, Votruba

Finance : Randolph, Ansley, Cullan

Negotiations : Ansley, Schumacher, Votruba

Transportation : Horstman, Cullan, Ansley

Building and Grounds : Schumacher, Randolph, Horstman

# HEMINGFORD PUBLIC SCHOOLS

## Board Committee Report

Date of Report:

Committee:

Items Reviewed Discussed:

Information for the Full Board:

Recommendations to the Full Board:



# Hemingford Public Schools

## Annual Board of Education Calendar

Month	Budget	Curriculum	Personnel	Policy	Board Development	Other
<b>January 5:00 PM</b>			<ul style="list-style-type: none"> <li>• Approve Negotiated Agreement with HEA (Upon Mutual Acceptance)</li> <li>• Appoint Superintendent as Authorized Representative for Federal, State, and Local Matters.</li> </ul>	<ul style="list-style-type: none"> <li>• Adopt Board and Superintendent Goals</li> <li>• Review Board Member Code of Ethics</li> <li>• Review/Revise Policies</li> </ul>	<ul style="list-style-type: none"> <li>• Discussion and/or Appointment of Board Committees</li> <li>• NASB Legislative Issues Conference</li> <li>• Community Engagement Session</li> <li>• Board Retreat/Workshop</li> <li>• Strategic Plan Review/Board Self-Assessment</li> </ul>	<ul style="list-style-type: none"> <li>• Oath of Office</li> <li>• Board Officer Elections</li> <li>• Designate Depository</li> <li>• Designate Legal Firm</li> <li>• Designate Treasurer</li> <li>• Designate Auditor for the District</li> <li>• Review Report Required by State Statute 79-506</li> </ul>
<b>February 5:00 PM</b>		<ul style="list-style-type: none"> <li>• Review Report on Multicultural Education</li> </ul>	<ul style="list-style-type: none"> <li>• Approve Negotiated Agreement with HEA (Upon Mutual Acceptance)</li> </ul>	<ul style="list-style-type: none"> <li>• Review/Revise Policies</li> </ul>	<ul style="list-style-type: none"> <li>• NASB Presidents' Retreat</li> </ul>	<ul style="list-style-type: none"> <li>• Monitor Proposed Legislation</li> </ul>
<b>March 7:00 PM</b>	<ul style="list-style-type: none"> <li>• Review State Aid Certification (When Available)</li> <li>• Establish Technology Budget for Following Year</li> </ul>	<ul style="list-style-type: none"> <li>• Curriculum Committee Review of Curriculum Materials Proposed for Adoption (as needed)</li> <li>• Committee on American Civics Meeting</li> </ul>	<ul style="list-style-type: none"> <li>• Establish Salaries for Administrators</li> <li>• Approve Negotiated Agreement with HEA (Upon Mutual Acceptance)</li> </ul>	<ul style="list-style-type: none"> <li>• Adopt Resolution Pertaining to Non-Resident Students</li> <li>• Review/Revise Policies</li> </ul>	<ul style="list-style-type: none"> <li>• NRCSA Spring Conference</li> </ul>	<ul style="list-style-type: none"> <li>• Discuss School Calendar</li> <li>• Monitor Proposed Legislation</li> </ul>
<b>April 7:00 PM</b>	<ul style="list-style-type: none"> <li>• Review State Aid Certification (When Available)</li> </ul>	<ul style="list-style-type: none"> <li>• Consider Adoption of Curriculum and/or Textbooks for Subsequent Year</li> </ul>		<ul style="list-style-type: none"> <li>• Review/Revise Policies</li> </ul>		<ul style="list-style-type: none"> <li>• Adopt School Calendar</li> <li>• Review Report Required by State Statute 79-506</li> </ul>
<b>May 7:00 PM</b>	<ul style="list-style-type: none"> <li>• Review State Aid Certification (When Available)</li> </ul>	<ul style="list-style-type: none"> <li>• Review Statewide Assessment Results (Writing)</li> </ul>		<ul style="list-style-type: none"> <li>• Review/Revise Policies</li> </ul>	<ul style="list-style-type: none"> <li>• Attend Graduation Ceremony</li> </ul>	

# Hemingford Public Schools

## Annual Board of Education Calendar

Month	Budget	Curriculum	Personnel	Policy	Board Development	Other
<b>June</b> 7:00 PM		<ul style="list-style-type: none"> <li>Year End Assessment and Curriculum Review</li> <li>Review School Improvement Plan</li> <li>Committee on American Civics Meeting</li> </ul>	<ul style="list-style-type: none"> <li>Superintendent Evaluation (end of year)</li> </ul>	<ul style="list-style-type: none"> <li>Review Bullying Prevention Policy</li> <li>Approve Student, Athletic, and Staff Handbooks</li> </ul>	<ul style="list-style-type: none"> <li>Board Self-Assessment and Goal Planning</li> <li>NASB School Law Seminar</li> </ul>	
<b>July</b> 7:00 PM	<ul style="list-style-type: none"> <li>Budget Committee Work Session</li> <li>Review Budget Authority and Allowable Reserve Percentage Certification</li> </ul>	<ul style="list-style-type: none"> <li>Review Summer School Program Report</li> </ul>		<ul style="list-style-type: none"> <li>Student Fees Policy</li> <li>Parent Involvement Policy</li> </ul>	<ul style="list-style-type: none"> <li>NASB School Finance Workshop</li> <li>Review NASB Board Awards of Achievement</li> <li>NASB School Law Workshop</li> </ul>	<ul style="list-style-type: none"> <li>Adopt Board Goals</li> <li>Review Report Required by State Statute 79-506</li> </ul>
<b>August</b> 7:00 PM	<ul style="list-style-type: none"> <li>Review Proposed Budget</li> <li>Review Certifications of District's Assessed Valuation</li> </ul>				<ul style="list-style-type: none"> <li>NASB Area Membership Meeting</li> </ul>	<ul style="list-style-type: none"> <li>Facilities Tour</li> </ul>
<b>September</b> 7:00 PM	<ul style="list-style-type: none"> <li>Budget Hearing</li> <li>Adopt Budget</li> <li>Tax Request Hearing</li> <li>Approve Tax Request for Fund Levies</li> </ul>	<ul style="list-style-type: none"> <li>Review ACT Results</li> <li>Review School Improvement Plan</li> <li>Review Statewide Assessment Results (Reading, Math, Science)</li> </ul>	<ul style="list-style-type: none"> <li>Consider HEA Request for Recognition as Bargaining Agent (if delivered to Board)</li> </ul>		<ul style="list-style-type: none"> <li>NASA/NASB Labor Relations Conference</li> </ul>	<ul style="list-style-type: none"> <li>Review Statewide Assessment Results (when available)</li> </ul>
<b>October</b> 7:00 PM	<ul style="list-style-type: none"> <li>Review Fall Enrollment Figures</li> <li>Prepare for Negotiations</li> </ul>		<ul style="list-style-type: none"> <li>Consider HEA Request for Recognition as Bargaining Agent</li> </ul>			<ul style="list-style-type: none"> <li>Review Annual Emergency Safety Plan</li> <li>Review Report Required by State Statute 79-506</li> </ul>
<b>November</b> 5:00 PM	<ul style="list-style-type: none"> <li>Audit Committee Review of Audit Report</li> </ul>	<ul style="list-style-type: none"> <li>Review District Annual Report</li> </ul>	<ul style="list-style-type: none"> <li>Distribute/Complete Superintendent Evaluation</li> <li>Begin Negotiations</li> </ul>		<ul style="list-style-type: none"> <li>NASB/NASA State Education Conference</li> </ul>	
<b>December</b> 5:00 PM	<ul style="list-style-type: none"> <li>Approve Fiscal Year Audit Report</li> </ul>	<ul style="list-style-type: none"> <li>Review School Improvement Plan</li> </ul>	<ul style="list-style-type: none"> <li>Approve Negotiated Agreement with HEA (Upon Mutual Acceptance)</li> </ul>		)	<ul style="list-style-type: none"> <li>Host Board/Staff Recognition Dinner</li> </ul>

# Hemingford Public Schools

## Annual Board of Education Calendar

Month	Budget	Curriculum	Personnel	Policy	Board Development	Other
	(November or December)		<ul style="list-style-type: none"><li>• Superintendent Evaluation</li></ul>			

Revised February 2023

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+++++tear off+++++tear off+++++tear off+++++

Number	
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Hemingford School District—Board of Education
Public Comment Request Card
Name:
District resident: <input type="checkbox"/> Yes <input type="checkbox"/> No
Address:
City/State/Zip Code:
Agenda Item or Topic to address:
Signature:

## Report Required by State Statute 79-506

Regarding Board Member Purchase of Health Insurance

Hemingford Public Schools

One member of the Board of Education currently participates in the District's health insurance program. Trish Schumacher is a participant.

Trish Schumacher pays the full cost of the insurance in accordance with State Statute 79-506. There is no cost to the district associated with her participation in this program.

BOX BUTTE COUNTY SCHOOL DISTRICT 07-0010  
HEMINGFORD PUBLIC SCHOOLS  
HEMINGFORD, NEBRASKA

October 14, 2024  
Board of Education Regular Meeting Minutes

A regular meeting of the Board of Education of School District 07-0010 was called to order at 7:01 PM at South Campus by Justin Ansley. Notice of the meeting was given in advance through the Hemingford Ledger. Board members were notified in advance of the meeting.

Justin Ansley: Present, Brett Cullan: Present, Rick Horstman: Present, Blanche Randolph: Present, Trish Schumacher: Present, Micki Votruba: Absent. Micki Votruba: Present.

Motion by Blanche Randolph to approve the Consent Agenda Seconded by Micki Votruba Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Brett Cullan claims for October be approved as presented in the amount of General Fund:\$154,395.92, Building Fund:\$34,392.99 Seconded by Rick Horstman Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Micki Votruba Motion to approve the first reading of revision to the following policies: Proposed Revised Policy 502.02 - NONRESIDENT STUDENTS/OPTION ENROLLMENT, Proposed Revised Policy 503.03 - STUDENT ABSENCES EXCUSED, Proposed Revised AR 503.03R1 - GUIDELINES FOR HANDLING ABSENCES AND TARDINESS, Proposed Revised Policy 504.08 - FREEDOM OF EXPRESSION, Proposed Revised Policy 504.14 - HAZING, INITIATION, SECRET SOCIETIES OR GANG ACTIVITIES, Proposed Revised Policy 505.06 - CORPORAL PUNISHMENT,. Seconded by Justin Ansley Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Trish Schumacher Motion to recognize the HEA as the authorized bargaining agent non-supervisory certificated staff for the 2026-2027 school year. Seconded by Brett Cullan Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Brett Cullan Approve option enrollment resolution setting capacity at 40 students per grade Seconded by Justin Ansley Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Micki Votruba enter an Interlocal Agreement to join the Nebraska PowerSchool Cooperative Seconded by Blanche Randolph Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Trish Schumacher Accept proposal from MCT Trucking for \$48,050. Seconded by Blanche Randolph Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Austin Benda provided a student board representative report to the board.

Administrative reports were provided by Mr. Arneson, Mrs. Plog, Mr. Westover, Mrs. Hanks, and Dr. Miller.

Policy review for the month was conducted for policies 504.04R1 through 504.23. The board will review policies 504.24 through 508.01 for next month.

Meeting was adjourned at 8:29 PM.

The next regular meeting of the Hemingford Board of Education will be held on November 11th at 5:00 PM at South Campus.

Dr. Travis Miller  
Superintendent

Blanche Randolph  
Board Secretary

**GENERAL FUND INVOICES/CLAIMS:**

21ST CENTURY EQUIPMENT, 20.22, A&W, 24.80, A.B. SUPPLIES, 14.30, ABEBOOKS, 5.70, ACTION COMMUNICATIONS INC./DBA C&R ELEC., 343.71, ADAMSON AUTOMOTIVE, 6,934.19, AMAZON, 3,767.72, AMERICINN, 258.00, B & C STEEL CORP., 859.56, BAYMONT INN AND SUITES, 153.10, BLACK HILLS ENERGY, 305.60, BLOEDORN'S LUMBER CO., 30.78, BLUEBIRD FLOWERS AND GIFTS, 450.00, BOX BUTTE AG SERVICE, INC, 92.84, BUD'S PEST CONTROL, 175.00, CODECADEMY, 239.88, COLUMN SOFTWARE PBC, 665.89, COMFORT INN -- KEARNEY, 860.25, CROWNE PLAZA KEARNEY, 259.90, CULLIGAN WATER CONDITIONING, 190.37, DARREN'S CARQUEST AUTO PARTS, 117.88, DAS STATE ACCOUNTING - CENTRAL FINANCE, 585.74, DENNY MENHOLT RAPID CHEVROLET, 64,389.00, DHHS, 140.00, EAKES OFFICE SOLUTIONS, 245.07, ED PUZZLE, 11.50, EDUCATIONAL SERVICE UNIT #10, 120.00, EDUCATIONAL SERVICE UNIT #13, 6,516.68, EMPOWER CONSULTING INC., 1,095.00, ESU COORDINATING COUNCIL, 832.50, FIREHOUSE SUBS, 28.00, FUEL TRIPS- ELAN, 226.33, GOMEZ, PETE, 49.76, H & H SANITATION, 150.00, HAMPTON INN -- KEARNEY, 869.70, HAMPTON INN KEARNEY, 869.70, HEMINGFORD CO-OP TELEPHONE CO, 2,059.12, HEMINGFORD MUNICIPAL UTILITIE, 12,467.24, HERNANDEZ, ALISHA, 183.31, HOLIDAY INN EXPRESS & SUITES LNK AIRPORT, 603.60, HOLIDAY INN EXPRESS-STURGIS, 16.11, HOMETOWN LEASING, 365.83, HOUGHTON MIFFLIN HARCOURT PUBLISHING, 600.00, HUSS AUTO REPAIR, 486.71, IDEAL LINEN AND UNIFORM, 197.00, IDEAL/BLUFFS FACILITY SOLUTIONS, 1,610.62, INNOVATIVE OFFICE SOLUTIONS, LLC, 1,153.70, JACKS REFRIGERATION SERVICE, 4,042.71, KEATING & ASSOCIATES, INC., 155.00, KITTLEMAN, TRAVIS, 190.95, KSB School Law PC, LLO, 2,716.00, KULLY SUPPLY INC., 83.60, LEGACY COOP, 455.54, LEVRACK, 5,390.00, LIFE TRACK SERVICES, 375.00, LIFEGUARD MD, INC., 199.00, LIFELOC TECHNOLOGIES, 287.19, LINCOLN JOURNAL STAR, 30.99, LISA BRIGGS, OT, LLC, 2,690.98, MAILCHIMP, 13.00, MCGRAW-HILL, LLC, 99.75, MOBIUS COMMUNICATIONS CO, 600.00, MORAVA, LAUREN, 750.00, NASB, 1,281.00, NASCO EDUCATION, 1,459.75, NATIONAL COUNCIL OF TEACHERS OF ENGLISH, 350.00, NE COUNCIL OF SCHOOL ADMINISTRATORS, 160.00, NE STATE FIRE MARSHAL/BOILER INSPECTION DIV., 72.00, NEBRASKA LIBRARY COMMISSION, 500.00, OMNIFY BENEFITS, 75.10, ONE SOURCE BACKGROUND CHECK CO, 40.00, PANHANDLE GEOTECHNICAL AND ENVIRON. INC., 582.00, PANHANDLE SALES & SERVICE LLC, 933.00, PEARSON ASSESSMENTS, 66.25, PRAIRIE STORAGE CONTAINERS, 150.00, PROTEX CENTRAL INC., 1,200.00, QUICKCARE MEDICAL SERVICES, 125.00, QUILL CORPORATION, 2,039.46, RABEN'S MARKET, 488.07, RED LOBSTER, 74.75, ROCKY MOUNTAIN AIR SOLUTIONS, 566.99, ROTH, MIKAELA, 183.31, S & S WORLDWIDE, INC., 201.00, SCHOOL MART, 477.89, SCHOOL NURSE SUPPLY, INC., 131.45, SCHOOL SERVICE INC, 154.79, SCHOOL SPECIALTY LLC, 68.87, SOAR PEDIATRIC THERAPY, LLC, 1,789.16, START 2 SEW, 160.28, TANDY LEATHER, 642.70, TCI, 101.00, TEAM CHEVROLET, 65.00, TREASURED GROUNDS, 588.50, ULINE, 1,918.82, VALOR GENERAL STORE, 93.55, VOYAGER SOPRIS LEARNING, 1,038.80, WALL STREET JOURNAL, 41.72, WESTCO, 6,646.09, WESTERN NE NEWSPAPERS, 132.00, WPCI, 76.00, **TOTAL, 154,395.92**

**BUILDING FUND INVOICES/CLAIMS:**

JAMCO ABATEMENT SERVICES INC., 2,750.00, JEO CONSULTING GROUP, INC/JEO ARCH. INC., 27,996.00, PROTEX CENTRAL INC., 3,646.99, **TOTAL, 34,392.99**

3M CD 0006

x2108 - Redeemed

**\$0.00**  
Balance

## Details

### Account numbers

Account number ⓘ 18002108  
Routing number 104903498

### Account information

Owner COUNTY OF BOX BUTTE SCHOOL DISTRICT 10  
Next payment date 1/29/2025  
Original balance \$518,086.40  
Issue date 7/29/2024  
CD Term 3 Months

### Activity

Last payment date 10/31/2024  
Last deposit date 10/30/2024  
Maturity date 1/29/2025  
Last renewal 10/29/2024

### Interest

Rate 0.996000%  
Term 3 Months  
Accrued \$0.00  
Paid YTD \$6,110.07  
Paid last year \$0.00

CLOSING BALANCE ADJUSTMENT CREDIT

+\$0.01

Oct 31

**\$0.00**

DEPOSIT

+\$328,888.31

Oct 30

**\$853,070.47**

INTEREST ADDED BACK	+ \$6,095.76
Oct 29	<b>\$524,182.16</b>
<hr/>	
CD INTEREST PAYMENT	\$6,095.76
Oct 29	<b>\$518,086.40</b>
<hr/>	
DEPOSIT FROM CD WITHDRAWAL 18001004	+ \$518,086.40
Jul 29	<b>\$518,086.40</b>

End of available activity

6M CD 0001

x0970 - Redeemed

**\$0.00**  
Balance

## Details

### Account numbers

Account number ⓘ 18000970  
Routing number 104903498

### Account information

Owner COUNTY OF BOX BUTTE SCHOOL DISTRICT 10  
Next payment date 1/26/2025  
Original balance \$313,573.26  
Issue date 10/26/2023  
CD Term 6 Months

### Activity

Last payment date 10/30/2024  
Last deposit date 10/26/2023  
Maturity date 4/26/2025  
Last renewal 10/26/2024

### Interest

Rate 1.985000%  
Term 3 Months  
Accrued \$0.00  
Paid YTD \$15,315.05  
Paid last year \$0.00

INTEREST ADDED BACK		+\$3,899.93
Oct 25		<b>\$328,816.78</b>
CD INTEREST PAYMENT		\$3,899.93
Oct 25		<b>\$324,916.85</b>

INTEREST ADDED BACK	+ \$3,812.27
Jul 26	<b>\$324,916.85</b>
<hr/>	
CD INTEREST PAYMENT	\$3,812.27
Jul 26	<b>\$321,104.58</b>
<hr/>	
INTEREST ADDED BACK	+ \$3,767.55
Apr 26	<b>\$321,104.58</b>
<hr/>	
CD INTEREST PAYMENT	\$3,767.55
Apr 26	<b>\$317,337.03</b>
<hr/>	
INTEREST ADDED BACK	+ \$3,763.77
Jan 26	<b>\$317,337.03</b>
<hr/>	
CD INTEREST PAYMENT	\$3,763.77
Jan 26	<b>\$313,573.26</b>
<hr/>	
INITIAL DEPOSIT - REINVESTMENT	+ \$157,957.40
Oct 26, 2023	<b>\$313,573.26</b>
<hr/>	
INITIAL DEPOSIT	+ \$155,615.86
Oct 26, 2023	<b>\$155,615.86</b>

End of available activity

6M CD 0001  
x2604

**\$853,084.78**  
Balance

## Details

### Account numbers

Account number ⓘ 18002604  
Routing number 104903498

### Account information

Owner COUNTY OF BOX BUTTE SCHOOL DISTRICT 10  
Next payment date 1/30/2025  
Original balance \$853,084.78  
Issue date 10/30/2024  
CD Term 6 Months

### Activity

Last payment date 10/30/2024  
Last deposit date 10/31/2024  
Maturity date 4/30/2025  
Last renewal 10/30/2024

### Interest

Rate 4.184000%  
Term 3 Months  
Accrued \$488.95  
Paid YTD \$0.00  
Paid last year \$0.00

DEPOSIT FROM CD WITHDRAWAL 18002108  
Oct 31

+\$853,084.78  
**\$853,084.78**

End of available activity

3M CD 0005  
x2094

**\$314,509.30**  
Balance

## Details

### Account numbers

Account number ⓘ 18002094  
Routing number 104903498

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### Account information

Owner COUNTY OF BOX BUTTE SCHOOL DISTRICT 10  
Next payment date 1/29/2025  
Original balance \$310,851.84  
Issue date 7/29/2024  
CD Term 3 Months

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### Activity

Last payment date 10/29/2024  
Last deposit date 7/29/2024  
Maturity date 1/29/2025  
Last renewal 10/29/2024

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### Interest

Rate 4.378000%  
Term 3 Months  
Accrued \$264.06  
Paid YTD \$3,657.46  
Paid last year \$0.00

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INTEREST ADDED BACK	+ \$3,657.46
Oct 29	<b>\$314,509.30</b>
CD INTEREST PAYMENT	\$3,657.46
Oct 29	<b>\$310,851.84</b>

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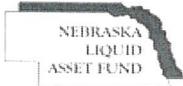
DEPOSIT FROM CD WITHDRAWAL 18000989

+\$310,851.84

Jul 29

**\$310,851.84**

End of available activity



**Account Statement**

For the Month Ending **October 31, 2024**

Hemingford Public Schools - Hemingford Public Schools - 9300699

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
<b>NLAF</b>					
<b>Opening Balance</b>					<b>442,664.04</b>
10/31/24	11/01/24	Accrual Income Div Reinvestment - Distributions	1.00	1,756.67	444,420.71
<b>Closing Balance</b>					<b>444,420.71</b>

	Month of October	Fiscal YTD September-October		
<b>Opening Balance</b>	442,664.04	440,897.58	<b>Closing Balance</b>	444,420.71
<b>Purchases</b>	1,756.67	3,523.13	<b>Average Monthly Balance</b>	442,720.71
<b>Redemptions (Excl. Checks)</b>	0.00	0.00	<b>Monthly Distribution Yield</b>	4.67%
<b>Check Disbursements</b>	0.00	0.00		
<b>Closing Balance</b>	<b>444,420.71</b>	<b>444,420.71</b>		
<b>Cash Dividends and Income</b>	1,756.67	3,523.13		

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	753,122.25	0.00	0.00	(753,122.25)	0.00
05 704 1010	ATHLETICS / ACTIVITIES	(386,032.54)	3,570.46	396,904.48	112,607.74	119,909.22
05 704 1015	UNIFORMS	(7,000.00)	4,094.46	7,000.00	5,563.44	1,468.98
05 704 1020	ATHLETIC CLUB / CONCESSION STAND	0.00	4,381.99	5,877.94	6,069.73	7,565.68
05 704 1025	RANDOM DRUG TESTING	(2,000.00)	0.00	2,000.00	108.86	108.86
05 704 1030	CHEERLEADERS - FUNDRAISING	(3,011.94)	3,071.52	4,146.94	0.00	(1,936.52)
05 704 1035	FOOTBALL FUNDRAISING	0.00	2,920.75	0.00	12,575.54	9,654.79
05 704 1036	FOOTBALL	(12,000.00)	4,659.00	12,000.00	98.79	(4,560.21)
05 704 1040	VOLLEYBALL - FUNDRAISING	0.00	970.73	718.00	3,732.05	3,479.32
05 704 1041	VOLLEYBALL	(3,000.00)	5,497.29	3,000.00	771.61	(4,725.68)
05 704 1042	BASKETBALL FUNDRAISING	0.00	0.00	0.00	337.79	337.79
05 704 1043	ATHLETICS / ACTIVITIES	0.00	0.00	0.00	0.00	0.00
05 704 1044	WRESTLING	(11,000.00)	615.00	11,000.00	356.06	(258.94)
05 704 1045	BOYS WRESTLING FUNDRAISER	0.00	1,276.65	0.00	5,019.82	3,743.17
05 704 1046	GIRLS WRESTLING FUNDRAISER	0.00	0.00	661.23	690.14	1,351.37
05 704 1050	XC FUNDRAISER	0.00	801.18	39.00	4,971.71	4,209.53
05 704 1051	XC	(3,800.00)	490.00	3,800.00	271.44	(218.56)
05 704 1052	GOLF	(3,800.00)	0.00	3,800.00	154.35	154.35
05 704 1054	TRACK	(12,000.00)	0.00	12,000.00	359.66	359.66
05 704 1055	TRACK FUNDRAISING	0.00	0.00	0.00	173.81	173.81
05 704 1056	GIRLS ATH FUNDRAISING	0.00	0.00	4,689.00	6,983.92	11,672.92
05 704 1057	GIRLS ON THE RUN	0.00	0.00	0.00	360.19	360.19
05 704 1999	GRADUATED CLASSES	0.00	0.00	0.00	8,783.66	8,783.66
05 704 2023	CLASS OF 2023	0.00	0.00	0.00	69.81	69.81
05 704 2024	CLASS OF 2024	0.00	599.50	0.00	1,775.24	1,175.74
05 704 2025	CLASS OF 2025	0.00	0.00	0.00	3,583.40	3,583.40
05 704 2026	CLASS OF 2026	0.00	0.00	0.00	3,617.47	3,617.47
05 704 2027	CLASS OF 2027	0.00	0.00	475.85	2,087.66	2,563.51
05 704 2028	CLASS OF 2028	0.00	100.00	741.00	494.00	1,135.00
05 704 2029	CLASS OF 2029	0.00	0.00	90.00	351.56	441.56
05 704 2030	CLASS OF 2030	0.00	0.00	214.67	140.00	354.67
05 704 3010	WORLDSTRIDES	0.00	890.00	2,015.82	5,178.79	6,304.61
05 704 3012	ESPORTS	(2,000.00)	0.00	2,000.00	305.95	305.95
05 704 3013	eSPORTS FUNDRAISING	0.00	0.00	0.00	413.26	413.26
05 704 3015	SPEECH	(2,800.00)	0.00	2,800.00	123.42	123.42
05 704 3016	SPEECH FUNDRAISING	0.00	0.00	0.00	60.03	60.03

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 3020	ONE ACT	(1,474.52)	460.76	1,474.52	0.00	(460.76)
05 704 3021	ONE ACT - FUNDRAISING	0.00	0.00	105.00	4,265.14	4,370.14
05 704 3030	FFA	0.00	11,344.84	1,623.00	28,847.22	19,125.38
05 704 3035	FFA - SHOP MATERIALS	0.00	0.00	0.00	8,563.14	8,563.14
05 704 3040	FCCLA	0.00	55.00	2,615.87	121.17	2,682.04
05 704 3050	NHS - HONOR SOCIETY	0.00	0.00	0.00	1,192.68	1,192.68
05 704 3070	MUSIC	0.00	0.00	23.75	4,767.75	4,791.50
05 704 3080	SCHOLARSHIPS	0.00	0.00	1,194.00	2,671.00	3,865.00
05 704 3090	STUCO - MIDDLE SCHOOL	0.00	116.22	172.05	3,604.05	3,659.88
05 704 3100	STUDENT COUNCIL - HS	0.00	1,628.10	637.05	3,097.77	2,106.72
05 704 3110	HEALTH PROFESSIONS CLUB	0.00	0.00	0.00	989.17	989.17
05 704 3120	YEARBOOK	0.00	7,092.32	1,850.00	7,753.22	2,510.90
05 704 3150	4TH GRADE - JESPERSEN	0.00	0.00	0.00	3,647.05	3,647.05
05 704 3200	SCIENCE	0.00	0.00	0.00	1,256.07	1,256.07
05 704 3535	SCIENCE OLYMPIAD	0.00	0.00	102.00	1,169.63	1,271.63
05 704 4010	COURTESY FUND	0.00	59.00	210.00	2,396.02	2,547.02
05 704 4020	ELEMENTARY TEACHERS	0.00	0.00	0.00	8,939.70	8,939.70
05 704 4021	ELEM PRINCIPAL FUND	0.00	0.00	0.00	1,911.51	1,911.51
05 704 4025	HIGH SCHOOL TEACHERS	0.00	0.00	0.00	8,077.81	8,077.81
05 704 4026	HS PRINCIPAL FUND	0.00	309.36	0.00	2,311.86	2,002.50
05 704 4040	MISC/STUDENT OPPORTUNITIES	0.00	60.52	23.50	3,256.59	3,219.57
05 704 4045	BOOKFAIR	0.00	0.00	0.00	5,433.31	5,433.31
05 704 4050	FINE ARTS & CULTURE CLUB	0.00	545.00	3,863.00	817.60	4,135.60
05 704 4060	HOPE SQUAD	(1.00)	684.41	315.55	5,296.64	4,926.78
05 704 4070	BOBCAT CARES	0.00	0.00	0.00	940.25	940.25
05 704 4075	CULTURE & CLIMATE	(2,000.00)	233.16	2,000.00	1,686.00	1,452.84
Fund Total: 05		301,202.25	56,527.22	492,183.22	(451,919.00)	284,939.25

Expenditure Report by Function/Object -  
Summary

11/11/2024 03:41 PM

Regular; Processing Month 11/2024; Fund Number 01, 03, 05, 06, 08, 10

User ID: KAH

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01	GENERAL FUND							
0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1100	0.00	285,005.09	860,780.93	0.00	(860,780.93)	0.00	8,585.27	(869,366.20)
1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1130	0.00	0.00	125.00	0.00	(125.00)	0.00	197.21	(322.21)
1140	0.00	0.00	1,242.22	0.00	(1,242.22)	0.00	197.48	(1,439.70)
1150	0.00	0.00	0.00	0.00	0.00	0.00	1,082.45	(1,082.45)
1160	0.00	14,150.09	28,441.60	0.00	(28,441.60)	0.00	0.00	(28,441.60)
1170	0.00	0.00	181.07	0.00	(181.07)	0.00	0.00	(181.07)
1180	0.00	0.00	33.97	0.00	(33.97)	0.00	3,528.32	(3,562.29)
1190	0.00	13,861.56	40,460.63	0.00	(40,460.63)	0.00	0.00	(40,460.63)
1200	0.00	43,126.12	131,212.47	0.00	(131,212.47)	0.00	146.33	(131,358.80)
1212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1213	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1252	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1253	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1291	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1292	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2120	0.00	11,100.68	38,175.14	0.00	(38,175.14)	0.00	0.00	(38,175.14)
2130	0.00	799.00	9,787.93	0.00	(9,787.93)	0.00	420.00	(10,207.93)
2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2141	0.00	1,811.70	3,623.40	0.00	(3,623.40)	0.00	0.00	(3,623.40)
2142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2151	0.00	10,051.04	30,763.29	0.00	(30,763.29)	0.00	0.00	(30,763.29)
2152	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2153	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2161	0.00	3,821.60	7,088.20	0.00	(7,088.20)	0.00	0.00	(7,088.20)
2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2163	0.00	0.00	37.00	0.00	(37.00)	0.00	0.00	(37.00)
2171	0.00	2,006.25	3,550.40	0.00	(3,550.40)	0.00	0.00	(3,550.40)
2172	0.00	135.00	230.17	0.00	(230.17)	0.00	0.00	(230.17)
2173	0.00	27.00	1,071.30	0.00	(1,071.30)	0.00	0.00	(1,071.30)
2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2181	0.00	1,034.45	1,282.65	0.00	(1,282.65)	0.00	0.00	(1,282.65)
2182	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2190	0.00	373.30	826.60	0.00	(826.60)	0.00	0.00	(826.60)
2210	0.00	75.00	75.00	0.00	(75.00)	0.00	0.00	(75.00)
2211	0.00	1,495.00	1,850.93	0.00	(1,850.93)	0.00	0.00	(1,850.93)
2212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2213	0.00	1,107.00	6,677.06	0.00	(6,677.06)	0.00	125.00	(6,802.06)
2214	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2220	0.00	9,320.87	29,293.40	0.00	(29,293.40)	0.00	0.00	(29,293.40)
2224	0.00	1,864.33	6,098.73	0.00	(6,098.73)	0.00	0.00	(6,098.73)
2230	0.00	876.00	18,163.13	0.00	(18,163.13)	0.00	4,121.70	(22,284.83)
2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2310	0.00	2,367.72	8,458.63	0.00	(8,458.63)	0.00	134.94	(8,593.57)
2320	0.00	15,000.12	45,198.01	0.00	(45,198.01)	0.00	0.00	(45,198.01)
2330	0.00	404.00	3,552.00	0.00	(3,552.00)	0.00	0.00	(3,552.00)
2410	0.00	25,990.88	76,806.64	0.00	(76,806.64)	0.00	1,023.79	(77,830.43)
2440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2510	0.00	8,101.17	36,273.11	0.00	(36,273.11)	0.00	0.00	(36,273.11)



Expenditure Report by Function/Object -  
Summary

11/11/2024 03:41 PM

Regular; Processing Month 11/2024; Fund Number 01, 03, 05, 06, 08, 10

User ID: KAH

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
6998	ESSER III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8002	XFER FROM G/F TO DEPRECIATION FD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8010	TRANSFER FROM G/F TO COOP FD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000	NON-PROGRAM EXPENDITURES	0.00	898.75	2,696.25	0.00	(2,696.25)	0.00	0.00	(2,696.25)
01	GENERAL FUND	0.00	592,186.13	1,872,425.29	0.00	(1,872,425.29)	0.00	24,539.13	(1,896,964.42)

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

11/11/2024 03:41 PM

Regular; Processing Month 11/2024; Fund Number 01, 03, 05, 06, 08, 10

User ID: KAH

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
03 EMPLOYEE BENEFIT FUND								
0101 0101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1100 REGULAR INSTRUCTIONAL PROGRAMS	0.00	0.00	19,661.34	0.00	(19,661.34)	0.00	0.00	(19,661.34)
2900 OTHER SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000 NON-PROGRAM EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9999 9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03 EMPLOYEE BENEFIT FUND	<u>0.00</u>	<u>0.00</u>	<u>19,661.34</u>	<u>0.00</u>	<u>(19,661.34)</u>	<u>0.00</u>	<u>0.00</u>	<u>(19,661.34)</u>

Expenditure Report by Function/Object -  
Summary

11/11/2024 03:41 PM

Regular; Processing Month 11/2024; Fund Number 01, 03, 05, 06, 08, 10

User ID: KAH

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
05								
0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2900	0.00	0.00	56,527.22	0.00	(56,527.22)	0.00	25,092.06	(81,619.28)
05	0.00	0.00	56,527.22	0.00	(56,527.22)	0.00	25,092.06	(81,619.28)

Expenditure Report by Function/Object - Summary

11/11/2024 03:41 PM

Regular; Processing Month 11/2024; Fund Number 01, 03, 05, 06, 08, 10

User ID: KAH

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
06	NUTRITION FUND							
0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1100	REGULAR INSTRUCTIONAL PROGRAMS							
2300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3100	FOOD SERVICE OPERATIONS							
4000	0.00	13,390.36	85,623.44	0.00	(85,623.44)	0.00	0.00	(85,623.44)
4000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000	DEBT SERVICES							
5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06	0.00	13,390.36	85,623.44	0.00	(85,623.44)	0.00	0.00	(85,623.44)

Expenditure Report by Function/Object -  
Summary

11/11/2024 03:41 PM

Regular; Processing Month 11/2024; Fund Number 01, 03, 05, 06, 08, 10

User ID: KAH

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
08	BUILDING FUND							
0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3552	0.00	0.00	37,602.45	0.00	(37,602.45)	0.00	0.00	(37,602.45)
4200	0.00	0.00	2,750.00	0.00	(2,750.00)	0.00	0.00	(2,750.00)
4300	0.00	0.00	30,501.00	0.00	(30,501.00)	0.00	0.00	(30,501.00)
4700	0.00	0.00	65,819.28	0.00	(65,819.28)	0.00	0.00	(65,819.28)
9000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08	0.00	0.00	136,672.73	0.00	(136,672.73)	0.00	0.00	(136,672.73)

Expenditure Report by Function/Object -  
Summary

11/11/2024 03:41 PM

Regular; Processing Month 11/2024; Fund Number 01, 03, 05, 06, 08, 10

User ID: KAH

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
10 COOPERATIVE FUND								
1100 REGULAR INSTRUCTIONAL PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3512 DISTANCE EDUCATION INCENTIVE PAYMENTS	0.00	8,297.40	24,887.92	0.00	(24,887.92)	0.00	0.00	(24,887.92)
10 COOPERATIVE FUND	0.00	8,297.40	24,887.92	0.00	(24,887.92)	0.00	0.00	(24,887.92)

Expenditure Report by Function/Object -  
Summary

11/11/2024 03:41 PM

Regular; Processing Month 11/2024; Fund Number 01, 03, 05, 06, 08, 10

User ID: KAH

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total:	0.00	613,873.89	2,195,797.94	0.00	(2,195,797.94)	0.00	49,631.19	(2,245,429.13)

BOX BUTTE COUNTY SCHOOL DISTRICT 07-0010  
HEMINGFORD PUBLIC SCHOOLS  
HEMINGFORD, NEBRASKA

October 16, 2024  
Board of Education Special Meeting Minutes

A special meeting of the Board of Education of School District 07-0010 was called to order at 6:32 PM at South Campus by Justin Ansley. Notice of the meeting was given in advance through the Hemingford Ledger. Board members were notified in advance of the meeting.

Justin Ansley: Present, Brett Cullan: Present, Rick Horstman: Present, Blanche Randolph: Present, Trish Schumacher: Present, Micki Votruba: Present.

The board conducted a work session with Jack Baker (JEO) regarding facilities planning concepts.

Motion by Blanche Randolph Waive the second reading and adopt revised Policy 902.05 Construction Management at Risk upon first reading Seconded by Micki Votruba Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Justin Ansley Motion to adopt a resolution of the Board of Education to select the construction manager at risk contract delivery system Seconded by Trish Schumacher Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Micki Votruba Designate the following as the Construction Manager at Risk Selection Committee: as members of the Construction Manager at Risk Selection Committee: (1) Member(s) of the school board: Trish Schumacher, Rick Horstman, Blanche Randolph. (2) Member(s) of the school administration or staff: Dr. Travis Miller, Gina Jespersen, and Jim Miles. (3) The school's architect or engineer: Jack Baker. (4) Individual(s) having special expertise relevant to selection of a construction manager under the Act: Brett Sorensen. (5) A resident of the school district other than an individual included in subdivisions (1) through (4): Will Mahoney. Seconded by Blanche Randolph Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Blanche Randolph Refer all construction manager at risk proposals to the Construction Manager at Risk Selection Committee Seconded by Brett Cullan Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Brett Cullan Authorize the administration to create and publish a Notice of Request for Proposals and to create the Request for Proposals and Proposal Instructions Seconded by Trish Schumacher Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Brett Cullan Combine two maturing building fund certificates of deposit into one 6-month certificate of deposit Seconded by Blanche Randolph Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Meeting was adjourned at 8:39 PM.

Dr. Travis Miller  
Superintendent

Blanche Randolph  
Board Secretary

BOX BUTTE COUNTY SCHOOL DISTRICT 07-0010  
HEMINGFORD PUBLIC SCHOOLS  
HEMINGFORD, NEBRASKA

October 16, 2024  
Board of Education Special Meeting Minutes

A special meeting of the Board of Education of School District 07-0010 was called to order at 6:32 PM at South Campus by Justin Ansley. Notice of the meeting was given in advance through the Hemingford Ledger. Board members were notified in advance of the meeting.

Justin Ansley: Present, Brett Cullan: Present, Rick Horstman: Present, Blanche Randolph: Present, Trish Schumacher: Present, Micki Votruba: Present.

The board conducted a work session with Jack Baker (JEO) regarding facilities planning concepts.

Motion by Blanche Randolph Waive the second reading and adopt revised Policy 902.05 Construction Management at Risk upon first reading Seconded by Micki Votruba Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Justin Ansley Motion to adopt a resolution of the Board of Education to select the construction manager at risk contract delivery system Seconded by Trish Schumacher Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Micki Votruba Designate the following as the Construction Manager at Risk Selection Committee: as members of the Construction Manager at Risk Selection Committee: (1) Member(s) of the school board: Trish Schumacher, Rick Horstman, Blanche Randolph. (2) Member(s) of the school administration or staff: Dr. Travis Miller, Gina Jespersen, and Jim Miles. (3) The school's architect or engineer: Jack Baker. (4) Individual(s) having special expertise relevant to selection of a construction manager under the Act: Brett Sorensen, and Randy Wood. (5) A resident of the school district other than an individual included in subdivisions (1) through (4): Will Mahoney. Seconded by Blanche Randolph Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Blanche Randolph Refer all construction manager at risk proposals to the Construction Manager at Risk Selection Committee Seconded by Brett Cullan Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Brett Cullan Authorize the administration to create and publish a Notice of Request for Proposals and to create the Request for Proposals and Proposal Instructions Seconded by Trish Schumacher Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Motion by Brett Cullan Combine two maturing building fund certificates of deposit into one 6-month certificate of deposit Seconded by Blanche Randolph Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Votruba: Aye 6-0 Motion carried

Meeting was adjourned at 8:39 PM.

Dr. Travis Miller  
Superintendent

Blanche Randolph  
Board Secretary

# HEMINGFORD PUBLIC SCHOOLS

November 11, 2024

## GENERAL FUND:

Statement Balance 10-31-24	\$1,224,585.14
G/F MM Statement Balance 10-31-24	\$1,177,132.33
3 Month CD-2094 Mat. 01-29-25	\$ 314,509.30
3 Month CD-0776 Mat. 11-29-24	\$ 314,530.70
3 Month CD-0962 Mat. 12-27-24	\$ 314,530.70
- Outstanding Checks	<u>\$ 11,596.55</u>
<b>Balance 10-31-24</b>	<b>\$3,333,691.62</b>

+ November Tax Receipts:	\$ 112,247.25
+ State Aid:	<u>\$ 124,368.00</u>

**Subtotal: General Fund** **\$3,570,306.87**

November Bills: \$ 127,980.00

November Payroll: \$ 542,295.37

-Total November Expenses: \$ 670,275.37

**Balance General Fund:** **\$2,900,031.50**

## BUILDING FUND:

Checking Balance 10-31-24	\$ 333,907.19
-Outstanding Checks	<u>\$ 2,505.00</u>
Liquid Asset Fund (\$1,756.67 Dividend)	\$ 444,420.71
4 CD's : 6 Month(2604) - Mat. 04-30-25	\$ 853,084.78
3 Month(0954) - Mat. 12-27-24	\$ 524,217.85
3 Month(0784) - Mat. 11-29-24	\$ 524,217.84
November Tax Receipts:	<u>\$ 4,693.48</u>
<b>Building Fund Balance</b>	<b><u>\$2,682,036.85</u></b>

Vendor Name	Description	Amount
Checking Account ID 1	Fund Number 01 GENERAL FUND	
21ST CENTURY EQUIPMENT	MAINTENANCE SUPPLY	102.14
21ST CENTURY EQUIPMENT	MAINTENANCE SUPPLY	104.54
Check Number 7209 Total	21ST CENTURY EQUIPMENT	<u>206.68</u>
AMAZON	AG ED SUPPLIES	20.99
AMAZON	AG ED SUPPLIES	46.64
AMAZON	HDMI supplies	32.31
AMAZON	Elem Office Supplies	292.05
AMAZON	AG ED SUPPLIES	17.88
AMAZON	Books for Reading Committee	99.57
AMAZON	Elem Office Supplies	103.22
AMAZON	earphones w/ microphone for READ 180	78.30
AMAZON	classroom supplies	564.30
AMAZON	Noise Cancelling Headphones for Sped	12.89
AMAZON	AG ED SUPPLIES	3.00
AMAZON	Wireless Mouse	49.64
AMAZON	AG ED SUPPLIES	18.98
AMAZON	AG ED SUPPLIES	748.74
AMAZON	USB extension for Mrs. Butler doc cam.	23.85
AMAZON	Elem Office Supplies	54.10
AMAZON	Light Filters & Airbrush replacement	116.76
AMAZON	District Tech Supplies	636.36
AMAZON	classroom supplies	60.74
AMAZON	Projector supplies.	96.25
AMAZON	AG ED -RETURN	(40.62)
Check Number 7197 Total	AMAZON	<u>3,035.95</u>
ANGUS BURGERS & SHAKES	NeMTSS Conference	144.22
Check Number 7197 Total	ANGUS BURGERS & SHAKES	<u>144.22</u>
BLACK HILLS ENERGY	GAS	58.19
BLACK HILLS ENERGY	GAS SCHOOL BLDG	450.20
Check Number 7210 Total	BLACK HILLS ENERGY	<u>508.39</u>
BLOEDORN'S LUMBER CO.	MAINTENANCE SUPPLY	24.94
Check Number 7211 Total	BLOEDORN'S LUMBER CO.	<u>24.94</u>
BOOM LEARNING	annual subscription	37.49
Check Number 7197 Total	BOOM LEARNING	<u>37.49</u>
BROOKES PUBLISHING	ASQ-3 Materials Kit	367.25
Check Number 7212 Total	BROOKES PUBLISHING	<u>367.25</u>
CARTERS HOME, HARDWARE & APPL	TRANSPORTATION CAR CLEANING SUPPLIES	25.78
Check Number 7213 Total	CARTERS HOME, HARDWARE & APPL	<u>25.78</u>
CLASS INTERCOM	ANNUAL PLATFORM SUBSCRIPTION	1,495.00
Check Number 7214 Total	CLASS INTERCOM	<u>1,495.00</u>
COLUMN SOFTWARE PBC	LEGAL NOTICE	16.18
COLUMN SOFTWARE PBC	LEGAL NOTICE	20.00
COLUMN SOFTWARE PBC	LEGAL NOTICE	18.00
COLUMN SOFTWARE PBC	LEGAL NOTICE	127.99

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Posted - All; Batch Description 5 Records Selected

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Vendor Name	Description	Amount
COLUMN SOFTWARE PBC	LEGAL NOTICE	55.45
Check Number 7215 Total	COLUMN SOFTWARE PBC	<u>237.62</u>
CULLIGAN WATER CONDITIONING	SOFT WATER RETNAL	202.32
CULLIGAN WATER CONDITIONING	REVERSE OSMOSIS DELIVERY	27.80
Check Number 7216 Total	CULLIGAN WATER CONDITIONING	<u>230.12</u>
CUNNIGHAMS JOURNAL	NeMTSS conference	86.44
Check Number 7197 Total	CUNNIGHAMS JOURNAL	<u>86.44</u>
DARREN'S CARQUEST AUTO PARTS	GROUNDS SUPPLIES	171.48
DARREN'S CARQUEST AUTO PARTS	MAINTENANCE SUPPLY	57.99
DARREN'S CARQUEST AUTO PARTS	SHOP SUPPLIES	138.35
DARREN'S CARQUEST AUTO PARTS	OIL FILTERS	62.09
Check Number 7217 Total	DARREN'S CARQUEST AUTO PARTS	<u>429.91</u>
DECKER EQUIPMENT/SCHOOL FIX	Safety Stickers for exterior doors	91.85
Check Number 7265 Total	DECKER EQUIPMENT/SCHOOL FIX	<u>91.85</u>
DOCUSHRED	SHREDDING SERVICE	80.00
Check Number 7218 Total	DOCUSHRED	<u>80.00</u>
EAKES OFFICE SOLUTIONS	BOND PAPER FOR INKJET	105.99
EAKES OFFICE SOLUTIONS	CONTRACT BILLING FOR 1ST QTR	829.82
Check Number 7219 Total	EAKES OFFICE SOLUTIONS	<u>935.81</u>
ED PUZZLE	MONTHLY SUBSCRIPTION	11.50
Check Number 7197 Total	ED PUZZLE	<u>11.50</u>
EDUCATIONAL SERVICE UNIT #13	DL;INTERNET;NEVA;PBDS;MIPS;VISION;PSYCH	6,825.53
Check Number 7220 Total	EDUCATIONAL SERVICE UNIT #13	<u>6,825.53</u>
EMBASSY SUITES- LINCOLN	COUNSELOR CONFERENCE	644.00
Check Number 7272 Total	EMBASSY SUITES- LINCOLN	<u>644.00</u>
ESU #16	WORLD LANGUAGE WORKSHOP	75.00
Check Number 7221 Total	ESU #16	<u>75.00</u>
FREDDYS	SUI WKSHOP	16.73
Check Number 7196 Total	FREDDYS	<u>16.73</u>
FRESH IDEAS	ART DAY@ CSC - LUNCHES	74.20
Check Number 7266 Total	FRESH IDEAS	<u>74.20</u>
FUEL TRIPS- ELAN	FUEL	272.46
FUEL TRIPS- ELAN	FUEL-TRIPS	87.56
Check Number 7196 Total	FUEL TRIPS- ELAN	<u>360.02</u>
GRADUATE- LINCOLN,	MTSS RESTORATIVE PRAC. WKSHP	357.00
Check Number 7222 Total	GRADUATE- LINCOLN,	<u>357.00</u>
H & H SANITATION	MONTHLY ROLL BOX RENT	150.00
Check Number 7223 Total	H & H SANITATION	<u>150.00</u>

Vendor Name	Description	Amount
HEMINGFORD CO-OP TELEPHONE CO	TELEPHONE/INTERNET	937.57
Check Number 7224 Total	HEMINGFORD CO-OP TELEPHONE CO	<u>937.57</u>
HEMINGFORD MUNICIPAL UTILITIE	UTILITIES	11,338.58
Check Number 7225 Total	HEMINGFORD MUNICIPAL UTILITIE	<u>11,338.58</u>
HEMINGFORD PUBLIC SCHOOLS BUILDING FUND	AUDITOR ADJ FOR SAFETY GRANT FUNDS	47,400.00
Check Number 7226 Total	HEMINGFORD PUBLIC SCHOOLS BUILDING FUND	<u>47,400.00</u>
HERNANDEZ, ALISHA	OCTOBER MILEAGE REIMBURSEMENT	103.11
Check Number 7227 Total	HERNANDEZ, ALISHA	<u>103.11</u>
HOLIDAY INN EXPRESS NORTH PLATTE	NAESP PK-3 LEADERSHIP ACADEMY	110.00
Check Number 7228 Total	HOLIDAY INN EXPRESS NORTH PLATTE	<u>110.00</u>
HOMETOWN LEASING	COPIER LEASE PAYMENT	365.83
Check Number 7229 Total	HOMETOWN LEASING	<u>365.83</u>
HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	License renewal for Read 180	4,360.00
Check Number 7230 Total	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	<u>4,360.00</u>
HUSS AUTO REPAIR	FORD #1 SERVICE; REPAIR	549.50
Check Number 7231 Total	HUSS AUTO REPAIR	<u>549.50</u>
IDEAL LINEN AND UNIFORM	CUSTODIAL SUPPLIES	98.50
IDEAL LINEN AND UNIFORM	CUSTODIAL SUPPLIES	98.50
Check Number 7232 Total	IDEAL LINEN AND UNIFORM	<u>197.00</u>
IDEAL/BLUFFS FACILITY SOLUTIONS	CUSTODIAL SUPPLIES	2,045.21
IDEAL/BLUFFS FACILITY SOLUTIONS	CUSTODIAL SUPPLIES	1,864.24
Check Number 7233 Total	IDEAL/BLUFFS FACILITY SOLUTIONS	<u>3,909.45</u>
IDENTISYS, INC.	ID Card ribbons	162.11
Check Number 7234 Total	IDENTISYS, INC.	<u>162.11</u>
JACKS REFRIGERATION SERVICE	FALL MAINTENANCE/ITEMS REPLACED,TESTED	4,250.85
Check Number 7235 Total	JACKS REFRIGERATION SERVICE	<u>4,250.85</u>
KAHOOT	Kahoot Premium+ for Schools Autorenew	110.16
Check Number 7197 Total	KAHOOT	<u>110.16</u>
KEATING & ASSOCIATES, INC.	PARTICIPATION FEE	155.00
Check Number 7236 Total	KEATING & ASSOCIATES, INC.	<u>155.00</u>
KIMBALL MIDWEST	MAINTENANCE PARTS RESTOCK	1,082.80
Check Number 7237 Total	KIMBALL MIDWEST	<u>1,082.80</u>
KSB School Law PC, LLO	LEGAL SERVICES	404.00
Check Number 7238 Total	KSB School Law PC, LLO	<u>404.00</u>

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Vendor Name	Description	Amount
LAQUINTA INN & SUITES KEARNEY	SCIENCE CONFERENCE	158.00
Check Number 7239 Total	LAQUINTA INN & SUITES KEARNEY	<u>158.00</u>
LEGACY COOP	MAINTENANCE SUPPLY	8.99
LEGACY COOP	WASP & FLY TRAPS	39.96
LEGACY COOP	AG ED SUPPLY	16.36
LEGACY COOP	HOSE COUPLER	5.99
LEGACY COOP	MAINTENANCE SUPPLY	7.47
LEGACY COOP	MAINTENANCE SUPPLY	7.42
LEGACY COOP	THREAD ROD	4.49
LEGACY COOP	ROPE	6.49
Check Number 7240 Total	LEGACY COOP	<u>97.17</u>
LESSON PIX, INC	annual subscription	36.00
Check Number 7197 Total	LESSON PIX, INC	<u>36.00</u>
LIFEGUARD MD, INC.	AED PADS	204.00
Check Number 7241 Total	LIFEGUARD MD, INC.	<u>204.00</u>
LINCOLN ELECTRIC COMPANY, THE	AG ED SUPPLIES	232.50
LINCOLN ELECTRIC COMPANY, THE	AG ED SUPPLIES	150.00
LINCOLN ELECTRIC COMPANY, THE	AG ED SUPPLIES	150.00
Check Number 7242 Total	LINCOLN ELECTRIC COMPANY, THE	<u>532.50</u>
LINCOLN JOURNAL STAR	MONTHLY SUBSCRIPTION	30.99
Check Number 7197 Total	LINCOLN JOURNAL STAR	<u>30.99</u>
LISA BRIGGS, OT, LLC	OT SERVICE/MILEAGE	3,821.60
Check Number 7243 Total	LISA BRIGGS, OT, LLC	<u>3,821.60</u>
MAILCHIMP	MONTHLY NEWSLETTER SUBSCR.	13.00
Check Number 7197 Total	MAILCHIMP	<u>13.00</u>
MAR-BOW MUSIC CO.	Instrument Repairs	46.00
MAR-BOW MUSIC CO.	Replacement Alto-Sax	120.00
Check Number 7244 Total	MAR-BOW MUSIC CO.	<u>166.00</u>
MC SIGNS AND DECALS	Bobcat Excellence Recognized (Bags)	2,184.00
Check Number 7196 Total	MC SIGNS AND DECALS	<u>2,184.00</u>
MCCLURE, SHARI	MILEAGE REIMB FOR HOME VISITS	47.24
Check Number 7245 Total	MCCLURE, SHARI	<u>47.24</u>
MICROSOFT CORPORATION	Microsoft 365 licenses for staff/stud.	1,710.00
Check Number 7197 Total	MICROSOFT CORPORATION	<u>1,710.00</u>
MID-AMERICAN RESEARCH CHEMICAL	CUSTODIAL SUPPLIES	1,362.00
Check Number 7246 Total	MID-AMERICAN RESEARCH CHEMICAL	<u>1,362.00</u>
MOBY MAX	MobyMax additional licenses	498.00
Check Number 7247 Total	MOBY MAX	<u>498.00</u>
NASB	EA- STATE ED CONF REGISTRATION	427.00

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Posted - All; Batch Description 5 Records Selected

User ID: KAH

Vendor Name	Description	Amount
Check Number 7248 Total NASB		427.00
NEBRASKA SCHOOL COUNSELOR ASSOCIATION 24-25 NE SCHOOL COUNSELOR MEMBERSHIP		180.00
NEBRASKA SCHOOL COUNSELOR ASSOCIATION 24-25 membership		180.00
Check Number 7197 Total NEBRASKA SCHOOL COUNSELOR ASSOCIATION		360.00
OMNIFY BENEFITS PARTICIPAITION FEE		75.10
Check Number 7267 Total OMNIFY BENEFITS		75.10
PANDA EXPRESS SUI WORKSHOP		13.29
Check Number 7196 Total PANDA EXPRESS		13.29
PEARDECK Pear deck student engagement tool.		149.99
Check Number 7197 Total PEARDECK		149.99
PERIPOLE, INC. Recorder		81.35
Check Number 7249 Total PERIPOLE, INC.		81.35
PITSCO EDUCATION JH SO SUPPLIES		214.45
Check Number 7250 Total PITSCO EDUCATION		214.45
PIZZA RANCH SUI WORKSHOP		20.28
Check Number 7196 Total PIZZA RANCH		20.28
POMP'S TIRE SERVICE BUS TIRES/FEES		1,452.18
Check Number 7251 Total POMP'S TIRE SERVICE		1,452.18
PRAIRIE STORAGE CONTAINERS MONTHLY STORAGE UNIT RENT		150.00
Check Number 7252 Total PRAIRIE STORAGE CONTAINERS		150.00
PROJECTOR PEOPLE Olson, Butler Projector Upgrade		378.00
Check Number 7253 Total PROJECTOR PEOPLE		378.00
PROTEX CENTRAL INC. ENTRY DOOR REPAIR		1,557.00
PROTEX CENTRAL INC. SOUTH CAMPUS ALARM INSPECTION		106.00
PROTEX CENTRAL INC. ALARM INSPECTIONS		1,001.00
Check Number 7268 Total PROTEX CENTRAL INC.		2,664.00
QUILL CORPORATION LAMINATOR FOR HS OFFICE		157.39
QUILL CORPORATION Toner for EL SPED printer		985.47
Check Number 7255 Total QUILL CORPORATION		1,142.86
RABEN'S MARKET FCS CLASS SUPPLIES		538.45
RABEN'S MARKET CUSTODIAL SUPPLIES		58.04
RABEN'S MARKET SCI LAB SUPPLIES		6.50
Check Number 7269 Total RABEN'S MARKET		602.99
RED LOBSTER TRAVEL TO PICK UP SUBURBAN		64.14
RED LOBSTER SUI;AUTISM WORKSHOPS		42.64
Check Number 7196 Total RED LOBSTER		106.78
ROCKY MOUNTAIN AIR SOLUTIONS GAS RENTAL		77.20
Check Number 7256 Total ROCKY MOUNTAIN AIR SOLUTIONS		77.20

Vendor Name	Description	Amount
<b>RUNZA</b>	SUI WORKSHOP	10.56
Check Number 7196 Total RUNZA		<u>10.56</u>
<b>SCHOOL BOARD SUPPORT SERVICES</b>	ARRAY SERVICES	1,900.00
Check Number 7257 Total SCHOOL BOARD SUPPORT SERVICES		<u>1,900.00</u>
<b>SMARTPASS</b>	Electronic hall pass	995.00
Check Number 7258 Total SMARTPASS		<u>995.00</u>
<b>SOAR PEDIATRIC THERAPY, LLC</b>	P/T SERVICE, MILEAGE	2,168.25
Check Number 7259 Total SOAR PEDIATRIC THERAPY, LLC		<u>2,168.25</u>
<b>SORENSEN PLUMBING, LLC</b>	NEW URINAL; NEW NURSE OFFICE PLUMBING	2,070.00
Check Number 7260 Total SORENSEN PLUMBING, LLC		<u>2,070.00</u>
<b>SWANSON, BAILEY</b>	TUITION REIMBURSEMENT	750.00
Check Number 7261 Total SWANSON, BAILEY		<u>750.00</u>
<b>TRITLE PLUMBING</b>	INSTALL FLOOR DRAIN FOR KITCHEN SINK	879.15
<b>TRITLE PLUMBING</b>	URINAL & MATERIALS	617.20
Check Number 7270 Total TRITLE PLUMBING		<u>1,496.35</u>
<b>VALOR GENERAL STORE</b>	AG ED	51.96
<b>VALOR GENERAL STORE</b>	CUSTODIAL SUPPLIES	22.56
<b>VALOR GENERAL STORE</b>	CUSTODIAL SUPPLIES	12.78
<b>VALOR GENERAL STORE</b>	AG ED SUPPLY	7.98
<b>VALOR GENERAL STORE</b>	MAINTENANCE SUPPLY	50.97
<b>VALOR GENERAL STORE</b>	MAINTENANCE SUPPLIES	19.06
<b>VALOR GENERAL STORE</b>	AG ED SUPPLIES	33.97
Check Number 7262 Total VALOR GENERAL STORE		<u>199.28</u>
<b>WALL STREET JOURNAL</b>	MONTHLY SUBSCRIPTION	41.72
Check Number 7197 Total WALL STREET JOURNAL		<u>41.72</u>
<b>WALMART</b>	Science Lab Supplies	8.12
Check Number 7196 Total WALMART		<u>8.12</u>
<b>WEATHERTECH</b>	FULL SET FLOOR LINER-NEW SUB	356.85
Check Number 7197 Total WEATHERTECH		<u>356.85</u>
<b>WESTCO</b>	FUEL	6,349.51
Check Number 7263 Total WESTCO		<u>6,349.51</u>
<b>WPCI</b>	BAT TRNG-LIFELOC BASIC-NURSE KIMBALL	595.00
<b>WPCI</b>	RANDOM POOL MGMT	300.00
<b>WPCI</b>	DOT TESTING (2)	76.00
Check Number 7271 Total WPCI		<u>971.00</u>
Fund Number 01		<u>127,980.00</u>
Checking Account ID 1		<u>127,980.00</u>

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Posted - All; Batch Description 2024-10 BLDG FUND INV-2

User ID: KAH

Vendor Name	Description	Amount
Checking Account ID 8	Fund Number 08 BUILDING FUND	
JEO CONSULTING GROUP, INC/JEO ARCHITECTURE INC.	CONCEPT PLANNING-1ST PYMT	2,505.00
Check Number 1543 Total	JEO CONSULTING GROUP, INC/JEO ARCHITECTURE INC.	<u>2,505.00</u>
Fund Number 08		<u>2,505.00</u>
Checking Account ID 8		<u>2,505.00</u>

Vendor Name	Description	Amount
Checking Account ID 6	Fund Number 06 NUTRITION FUND	
AMAZON	Kitchen Coolers	556.98
Check Number 7198 Total	AMAZON	<u>556.98</u>
CASH-WA DISTRIBUTING	FOOD	922.38
CASH-WA DISTRIBUTING	FOOD SUPPLIES	1,327.72
CASH-WA DISTRIBUTING	FOOD	1,445.11
CASH-WA DISTRIBUTING	FOOD SUPPLIES	2,538.83
CASH-WA DISTRIBUTING	FOOD	704.50
CASH-WA DISTRIBUTING	FOOD	1,932.07
CASH-WA DISTRIBUTING	FOOD	1,550.38
CASH-WA DISTRIBUTING	FOOD SUPPLY	102.42
Check Number 7189 Total	CASH-WA DISTRIBUTING	<u>10,523.41</u>
GROCERY KART	HAMB FEED BUNS	31.07
Check Number 7190 Total	GROCERY KART	<u>31.07</u>
HILAND DAIRY	MILK	232.89
HILAND DAIRY	MILK	465.58
HILAND DAIRY	MILK	325.60
HILAND DAIRY	MILK	(47.45)
HILAND DAIRY	MILK	442.25
HILAND DAIRY	MILK	350.33
HILAND DAIRY	MILK	418.92
HILAND DAIRY	MILK	393.04
HILAND DAIRY	MILK	465.58
HILAND DAIRY	MILK	394.60
HILAND DAIRY	MILK	479.70
HILAND DAIRY	MILK	455.01
HILAND DAIRY	MILK	406.54
Check Number 7191 Total	HILAND DAIRY	<u>4,782.59</u>
LAQUINTA INN & SUITES KEARNEY	NUTRITION CONF. LODGING	107.00
LAQUINTA INN & SUITES KEARNEY	NUTRITION CONF - LODGING	107.00
Check Number 7192 Total	LAQUINTA INN & SUITES KEARNEY	<u>214.00</u>
NE FOOD DISTRIBUTION PROGRAM	FOOD-COMMODITIES	49.50
Check Number 7193 Total	NE FOOD DISTRIBUTION PROGRAM	<u>49.50</u>
RABEN'S MARKET	LUNCH FOOD SUPPLIES	58.30
Check Number 7194 Total	RABEN'S MARKET	<u>58.30</u>
SIMPLY CLEAN	DISHWASHER REPAIR	183.36
Check Number 7195 Total	SIMPLY CLEAN	<u>183.36</u>
US FOODS	LUNCH SUPPLIES	6.64
US FOODS	FOOD	3,930.95
US FOODS	FOOD	36.64
US FOODS	FOOD	1,749.94
Check Number 7196 Total	US FOODS	<u>5,724.17</u>
WESTCO	PROPANE TANKS FILLED FOR FEED	18.75
Check Number 7197 Total	WESTCO	<u>18.75</u>

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Posted - All; Batch Description 2024-10 CREDIT CARD-L/F, 2024-10 LUNCH FUND.

User ID: KAH

Vendor Name

Description

Amount

Fund Number 06

22,142.13

Checking Account ID 6

22,142.13

**HEMINGFORD  
PUBLIC SCHOOLS,  
DISTRICT NO. 10**

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Financial Statements

**August 31, 2024**



**Hemingford Public Schools, District No.10**  
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**August 31, 2024**

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Independent Auditor's Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed  
in Accordance with *Government Auditing Standards*

Board of Education  
Hemingford Public Schools, District No.10  
Hemingford, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Hemingford Public Schools, District No.10 (the "District") as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 5, 2024.

#### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Management Response (Unaudited) as items 2024-001 and 2024-002 that we consider to be significant deficiencies.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Hemingford Public Schools, District No.10's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Management's Response (Unaudited). The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Casey Peterson, LTD*

Casey Peterson, LTD

Rapid City, South Dakota

November 5, 2024

**Hemingford Public Schools, District No.10**  
**Schedule of Findings and Management's Response (Unaudited)**  
**For the Year Ended August 31, 2024**

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Significant Deficiency  
Lack of Segregation of Duties

2024-001 *Condition:* The limited number of office personnel prevents proper segregation of accounting functions necessary to assure adequate internal control.

*Criteria:* Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated from each other.

*Cause:* The District does not find it cost-effective to employ sufficient office personnel to properly segregate accounting functions.

*Effect:* This lack of segregation of duties results in an inadequate overall internal control structure design.

*Auditor's Recommendation:* The District should be aware of the inherent risks associated with improper segregation of accounting functions. The District should also develop mitigating controls to reduce the risk of errors or fraud associated with improper segregation of accounting functions.

*Management's Response:* Management is aware of this situation and will continue to review the District's organizational structure and oversight procedures. Due to the size of the District, it is not economically feasible to hire additional accounting staff to allow for proper segregation of duties. This is common for a school district of this size.

Significant Deficiency  
Preparation of Financial Statements

2024-002 *Condition:* The District does not have an internal control system designed to provide for the preparation of the financial statements being audited. As auditors, we were requested to draft the financial statements and accompanying notes to the financial statements. This circumstance is not unusual in an organization of your size. It is the responsibility of management and those charged with governance to decide whether to accept the degree of risk associated with this condition because of cost or other considerations. As auditors, we did propose material audit adjustments as part of our preparation of the financial statements.

*Criteria:* Government Auditing Standards indicate that the inability to produce financial statements is an internal control deficiency.

*Cause:* The District does not find it cost-effective to incur the cost to provide for the preparation of the financial statements.

*Effect:* The auditor is requested to prepare the financial statements.

*Auditor's Recommendation:* The District should provide appropriate oversight of the preparation of the financial statements.

*Management's Response:* Management is aware of this situation and will continue to review the District's organizational structure. Due to the size of the District, it is not economically feasible to hire additional duly qualified personnel to prepare the financial statements. This is common for a school district of this size.

## Independent Auditor's Report

Board of Education  
Hemingford Public Schools, District No.10  
Hemingford, Nebraska

### **Report on the Audit of the Financial Statements**

#### *Opinions*

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Hemingford Public Schools, District No.10 (the District) as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of the District as of August 31, 2024, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (GAS)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter - Basis of Accounting*

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain control-related matters that we identified during the audit.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the modified cash basis of accounting financial statements that collectively comprise the District's basic financial statements. The budgetary comparison information, Combined Schedule of Cash Receipts, Disbursements, and Changes in Fund Balance, Schedule of Cash Receipts, Disbursements, and Changes in Fund Balance - Activity Funds, and Notes to the Supplementary Information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information, Combined Schedule of Cash Receipts, Disbursements, and Changes in Fund Balance, Schedule of Cash Receipts, Disbursements, and Changes in Fund Balance - Activity Funds, and Notes to the Supplementary Information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Findings and Management's Response (Unaudited) and Board of Education list have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on the information.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Casey Peterson, LTD*

Casey Peterson, LTD

Rapid City, South Dakota

November 5, 2024

## BASIC FINANCIAL STATEMENTS

**Hemingford Public Schools, District No.10**  
**Statement of Net Position - Modified Cash Basis**  
**August 31, 2024**

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	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash in Bank	\$ 2,799,001	\$ 50,864	\$ 2,849,865
Cash with County Treasurer	1,550,252	-	1,550,252
Certificates of Deposit	2,821,439	-	2,821,439
<b>TOTAL ASSETS</b>	<b>7,170,692</b>	<b>50,864</b>	<b>7,221,556</b>
<b>NET POSITION</b>			
Restricted	2,824,062	50,864	2,874,926
Unrestricted	4,346,630	-	4,346,630
<b>TOTAL NET POSITION</b>	<b>\$ 7,170,692</b>	<b>\$ 50,864</b>	<b>\$ 7,221,556</b>

The accompanying notes are an integral part of this statement.

**Hemingford Public Schools, District No.10**  
**Statement of Activities - Modified Cash Basis**  
**For the Year Ended August 31, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>GOVERNMENTAL ACTIVITIES</b>							
Instruction	\$ 4,199,298	\$ -	\$ 549,424	\$ -	\$ (3,649,874)	\$ -	\$ (3,649,874)
Support Services:							
Students	659,600	-	-	-	(659,600)	-	(659,600)
Instruction	251,128	-	-	-	(251,128)	-	(251,128)
General Administration	249,122	-	-	-	(249,122)	-	(249,122)
School Administration	407,791	-	-	-	(407,791)	-	(407,791)
Central Services	155,087	-	-	-	(155,087)	-	(155,087)
Operation and Maintenance of Plant	849,344	-	-	-	(849,344)	-	(849,344)
Student Transportation	628,236	-	-	-	(628,236)	-	(628,236)
State Categorical Programs	42,828	-	-	-	(42,828)	-	(42,828)
Federal Programs	432,293	-	202,553	-	(229,740)	-	(229,740)
Non-Program Disbursements	13,291	-	-	-	(13,291)	-	(13,291)
Total Governmental Activities	7,888,018	-	751,977	-	(7,136,041)	-	(7,136,041)

The accompanying notes are an integral part of this statement.

**Hemingford Public Schools, District No.10**  
**Statement of Activities - Modified Cash Basis (Continued)**  
**For the Year Ended August 31, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>BUSINESS-TYPE ACTIVITIES</b>							
School Nutrition	298,507	125,744	118,970	-	-	(53,793)	(53,793)
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 8,186,525</u>	<u>\$ 125,744</u>	<u>\$ 870,947</u>	<u>\$ -</u>	<u>(7,136,041)</u>	<u>(53,793)</u>	<u>(7,189,834)</u>
<b>GENERAL RECEIPTS AND TRANSFERS</b>							
Taxes:							
Property and Carline				6,111,317	-		6,111,317
Motor Vehicle				211,286	-		211,286
Fines and Licenses				14,408	-		14,408
State Aid				1,227,921	-		1,227,921
Other State Sources				683,692	-		683,692
Interest Income				159,378	-		159,378
Transfers				(62,874)	62,874		-
Other				316,838	5,552		322,390
Total General Receipts and Transfers				<u>8,661,966</u>	<u>68,426</u>		<u>8,730,392</u>
<b>CHANGE IN NET POSITION</b>				1,525,925	14,633		1,540,558
<b>NET POSITION - BEGINNING</b>				<u>5,644,767</u>	<u>36,231</u>		<u>5,680,998</u>
<b>NET POSITION - ENDING</b>				<u>\$ 7,170,692</u>	<u>\$ 50,864</u>		<u>\$ 7,221,556</u>

The accompanying notes are an integral part of this statement.

**Hemingford Public Schools, District No.10**  
**Statement of Assets and Fund Balances Arising from Cash Transactions -**  
**Governmental Funds**  
**For the Year Ended August 31, 2024**

	Major Funds		Nonmajor Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund		
<b>ASSETS</b>				
Cash in Bank	\$ 1,431,661	\$ 867,602	\$ 499,738	\$ 2,799,001
Cash with County Treasurer	1,479,035	71,217	-	1,550,252
Certificates of Deposit	936,196	1,885,243	-	2,821,439
<b>TOTAL ASSETS</b>	<b>\$ 3,846,892</b>	<b>\$ 2,824,062</b>	<b>\$ 499,738</b>	<b>\$ 7,170,692</b>
<b>FUND BALANCES</b>				
Fund Balances				
Restricted for:				
Building Projects	\$ -	\$ 2,824,062	\$ -	\$ 2,824,062
Committed for:				
Employee Benefits	-	-	57,051	57,051
Student Activities	-	-	301,202	301,202
Capital Outlay	-	-	100,692	100,692
Cooperative Activities	-	-	40,793	40,793
Unassigned	3,846,892	-	-	3,846,892
<b>TOTAL FUND BALANCES</b>	<b>\$ 3,846,892</b>	<b>\$ 2,824,062</b>	<b>\$ 499,738</b>	<b>\$ 7,170,692</b>

The accompanying notes are an integral part of this statement.

**Hemingford Public Schools, District No.10**  
**Statement of Cash Receipts, Disbursements, and**  
**Changes in Fund Balances - Governmental Funds**  
**For the Year Ended August 31, 2024**

	Major Funds		Nonmajor Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund		
<b>RECEIPTS</b>				
Receipts from Local Sources:				
Property and Carline Taxes	\$ 5,827,459	\$ 283,858	\$ -	\$ 6,111,317
Motor Vehicle Taxes	211,286	-	-	211,286
Other	18,888	906	-	19,794
County Fines and Licenses	14,408	-	-	14,408
State Aid	1,227,921	-	-	1,227,921
State Sources	639,118	83,416	-	722,534
Special Education	510,582	-	-	510,582
Federal Programs	202,553	-	-	202,553
Interest Income	52,960	105,324	1,094	159,378
Other Local Receipts	-	-	284,641	284,641
Total Receipts	<u>8,705,175</u>	<u>473,504</u>	<u>285,735</u>	<u>9,464,414</u>
<b>DISBURSEMENTS</b>				
Instruction	4,083,477	-	115,821	4,199,298
Support Services:				
Students	335,015	-	324,585	659,600
Instruction	251,128	-	-	251,128
General Administration	249,122	-	-	249,122
School Administration	407,791	-	-	407,791
Central Services	155,087	-	-	155,087
Operation and Maintenance of Plant	677,296	172,048	-	849,344
Student Transportation	628,236	-	-	628,236
State Categorical Programs	42,828	-	-	42,828
Federal Programs	432,293	-	-	432,293
Total Disbursements	<u>7,262,273</u>	<u>172,048</u>	<u>440,406</u>	<u>7,874,727</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>1,442,902</u>	<u>301,456</u>	<u>(154,671)</u>	<u>1,589,687</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Non-Program Receipts	12,403	-	-	12,403
Non-Program Disbursements	(13,291)	-	-	(13,291)
Transfers	(287,874)	-	225,000	(62,874)
Net Other Financing Sources (Uses)	<u>(288,762)</u>	<u>-</u>	<u>225,000</u>	<u>(63,762)</u>
<b>CHANGE IN FUND BALANCES</b>	1,154,140	301,456	70,329	1,525,925
<b>FUND BALANCE - BEGINNING</b>	<u>2,692,752</u>	<u>2,522,606</u>	<u>429,409</u>	<u>5,644,767</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 3,846,892</u>	<u>\$ 2,824,062</u>	<u>\$ 499,738</u>	<u>\$ 7,170,692</u>

The accompanying notes are an integral part of this statement.

**Hemingford Public Schools, District No.10**  
**Statement of Assets and Net Position Arising from Cash Transactions -**  
**Proprietary Fund**  
**August 31, 2024**

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	<u>School Nutrition Fund</u>
<b>ASSETS</b>	
Cash in Bank	\$ <u>50,864</u>
<b>NET POSITION</b>	
Restricted	\$ <u>50,864</u>

The accompanying notes are an integral part of this statement.

**Hemingford Public Schools, District No.10**  
**Statement of Cash Receipts, Disbursements, and Changes in**  
**Net Position - Proprietary Fund**  
**For the Year Ended August 31, 2024**

	School Nutrition Fund
<b>OPERATING RECEIPTS</b>	
Charges for Sales and Services	\$ 125,744
Commodities Received	21,884
Other Receipts	5,552
Total Operating Receipts	153,180
<b>OPERATING DISBURSEMENTS</b>	
Salaries and Benefits	103,260
Food	181,926
Supplies	7,950
Purchased Services	3,972
Miscellaneous	1,399
Total Operating Disbursements	298,507
Operating Loss	(145,327)
<b>NONOPERATING RECEIPTS</b>	
USDA and State Subsidy	97,086
<b>TRANSFERS</b>	
Transfers In	62,874
<b>CHANGE IN NET POSITION</b>	14,633
<b>NET POSITION - BEGINNING</b>	36,231
<b>NET POSITION - ENDING</b>	\$ 50,864

The accompanying notes are an integral part of this statement.

**Hemingford Public Schools, District No.10**  
**Notes to the Financial Statements**  
**August 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As discussed further in the following sections of Note 1, these financial statements are presented on the modified cash basis of accounting. The modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (US GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

**A. REPORTING ENTITY**

Hemingford Public Schools, District No.10 (the District) is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska. The reporting entity of the District consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if its Governing Board appoints a voting majority of another organization's governing body and it has the ability to impose its will on that organization, or if there is a potential for that organization to provide specific financial benefits to, or impose specific financial burdens on the District (primary government). The District may also be financially accountable for another organization if that organization is fiscally dependent on the District. There are no potential component units to consider for inclusion.

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

*Government-wide Financial Statements*

The Statement of Net Position and Statement of Activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District currently has no business-type activities.

The Statement of Net Position reports all financial and capital resources, in a net position form (assets minus liabilities equal net position). Net Position is displayed in three components, as applicable, net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

The Statement of Activities presents a comparison between direct disbursements and program receipts for each segment of the business-type activities of the District and for each function of the District's governmental activities. Direct disbursements are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program receipts include 1) charges paid by recipients of goods and services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Receipts that are not classified as program receipts, including all taxes and state aid, are presented as general receipts.

**Hemingford Public Schools, District No.10**  
**Notes to the Financial Statements**  
**August 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Fund Financial Statements*

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary.

**C. FUND TYPES AND MAJOR FUNDS**

An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District, or if it meets the following criteria:

1. Total assets, liabilities, receipts, or disbursements of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
2. Total assets, liabilities, receipts, or disbursements of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined, or
3. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operations.

The funds of the District financial reporting entity are described below within the respective fund types:

Governmental Funds:

*General Fund* - The General Fund finances all facets of services rendered by the District. General Fund receipts are classified according to source, while expenditures are classified to specific functions. The General Fund is maintained by all operating school districts in the state. General Fund expenditures are limited by statute. The tax levy for this fund is restricted. The General Fund is always considered a major fund.

*Depreciation Fund* - The District has elected to establish a separate fund in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund. Transfers from the General Fund to the Depreciation Fund are treated as an expenditure out of the General Fund and as a transfer into the Depreciation Fund at the time of transfer. The purpose of the Depreciation Fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. The Depreciation Fund is specifically provided for in the law and is considered a component of the General Fund. The Depreciation Fund is not a major fund.

*Special Revenue Fund Types* - Special revenue funds are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specified purposes.

*Activity Fund* - The Activity Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund. The financial operations of all school-connected activities are a legal responsibility of the Board of Education. If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund. Such revenue shall finance only those projects that qualify for approval under policies established by the District Board of Education for such activities. This is not a major fund.

**Hemingford Public Schools, District No.10**  
**Notes to the Financial Statements**  
**August 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Cooperative Funds* - The cooperative fund is used by the school district, acting as a fiscal agent for any cooperative activity between one or more public agencies. All school districts shall show the payment for services to the cooperative in their General Fund. The Cooperative Fund is not a major fund.

*Capital Projects Funds* - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

*Special Building Fund* - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The sale of bonds, the sale of property, or tax receipts are the primary sources of revenue for this fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. General Fund expenditures for the purpose of this fund are not allowable. The Board of Education may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the District. The Special Building Fund is a major fund.

Proprietary Funds:

*Enterprise Funds* - Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of receipts, disbursements, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

*School Nutrition Fund* - The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the District. The School Nutrition Fund reflects a record of all receipts and disbursements incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund. The School Nutrition Fund is a major fund.

**D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

The District’s basis of accounting is the modified cash basis, which is a basis of accounting other than US GAAP. Under US GAAP, transactions are recorded in the accounts when revenues are earned and liabilities are incurred. Under the modified cash basis, transactions are recorded when cash is received or disbursed.

Measurement Focus

*Government-wide Financial Statements*

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus, applied within the limitations of the modified cash basis of accounting as defined below.

**Hemingford Public Schools, District No.10**  
**Notes to the Financial Statements**  
**August 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Fund Financial Statements*

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used and applied within the limitations of the modified cash basis of accounting.

Basis of Accounting

In the government-wide Statement of Net Position and the Statement of Activities and the fund financial statements, governmental activities are presented using the modified cash basis of accounting, which is consistent with the Commissioner of Education and Nebraska Department of Education requirements. Under the cash basis of accounting, the statement of financial position reports only cash and cash equivalents (those investments with terms to maturity of 90 days (three months) or less at the date of acquisition). Under the cash basis of accounting, transactions are recorded in the accounts when cash and/or cash equivalents are received or disbursed and assets and liabilities are recognized to the extent that cash has been received or disbursed. The acceptable modification to the cash basis of accounting implemented by the District in these financial statements is:

Recording investments in certificates of deposit (those with maturities more than 90 days (three months) from the date of acquisition) acquired with cash assets at cost.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the District applied US GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

**E. DEPOSITS AND INVESTMENTS**

For the purpose of financial reporting, “cash and cash equivalents” includes all demand and savings accounts and certificates of deposit or short-term investments with a term maturity at the date of acquisition of three months or less.

Investments classified in the financial statements consist entirely of certificates of deposit whose term to maturity at the date of acquisition exceeds three months, and/or those types of investments authorized by Nebraska Statute 77, Article 23, and generally include U.S. government obligations and certificates of deposit to the extent they are insured by the Federal Deposit Insurance Corporation or by collateral securities pledged to the District. Under the modified cash basis of accounting, investments are carried at cost.

**F. FIXED ASSETS AND LONG-TERM LIABILITIES**

Disbursements for fixed assets are charged to expense at the time of payment and are not recorded as an asset in the government-wide or the fund financial statements.

Long-term debt is recognized as a receipt when incurred and as an expenditure when paid and is not recorded as a liability in the government-wide or the fund financial statements.

**Hemingford Public Schools, District No.10**  
**Notes to the Financial Statements**  
**August 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. PROGRAM REVENUES**

Program revenues derive directly from the program itself or from parties other than the District's taxpayers or citizenry, as a whole. Program revenues are classified into three categories, as follows:

*Charges for Services* - These arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.

*Program-Specific Operating Grants and Contributions* - These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.

*Program-Specific Capital Grants and Contributions* - These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

**H. EQUITY CLASSIFICATIONS**

*Government-wide Financial Statements*

Equity is classified as net position and is displayed in two components:

*Restricted net position* - Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

*Unrestricted net position* - All other net position that does not meet the definition of "restricted net position" is unrestricted net position.

*Fund Financial Statements*

Fund equity is classified as fund balance and may distinguish between "Nonspendable", "Restricted", "Committed", "Assigned" and "Unassigned" components.

**I. APPLICATION OF NET POSITION**

It is the District's policy to first use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**J. FUND BALANCE CLASSIFICATION POLICIES AND PROCEDURES**

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

*Nonspendable* - This classification includes amounts that cannot be spent because they are either (1) not in spendable form or (2) are legally or contractually required to be maintained intact. The District did not have any nonspendable resources as of August 31, 2024.

*Restricted* - This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The District has classified the fund balances of the Special Building Fund as being restricted by law and the School Nutrition Program as being restricted by grant revenues.

**Hemingford Public Schools, District No.10**  
**Notes to the Financial Statements**  
**August 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Committed* - This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District Board of Education, the District's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The District has classified the fund balances of the Employee Benefit Fund, Depreciation Fund, Cooperative Fund, and Activity Fund as being committed.

*Assigned* - This classification includes amounts that are constrained by the District's intent to be used for a specific purpose, but neither restricted nor committed. The District did not have any assigned resources as of August 31, 2024.

*Unassigned* - This classification includes the residual fund balance for the General Fund.

The District does not have a formal minimum fund balance policy.

**K. USE OF ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**L. COMPENSATED ABSENCES**

Vacation pay is earned based on length of service. Vacation pay is recorded as an expenditure of the District as it is paid. Accumulated or vested vacation is not recorded in the financial statements at August 31, 2024, as the District is on the modified cash basis of accounting.

Sick pay is also earned on the basis of length of service. Sick pay does not vest and is recorded as an expenditure of the District when it is paid. Accrued sick pay is not recorded in the financial statements since it cannot be reasonably estimated and the District is on the modified cash basis of accounting.

**NOTE 2 - DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK, AND INTEREST RATE RISK**

Carrying value of the District's cash balances at August 31, 2024, consisted of the following:

Checking and Money Market Accounts	\$ 2,849,865
Deposits with County Treasurer	1,550,252
Certificates of Deposit	<u>2,821,439</u>
	<u>\$ 7,221,556</u>

Cash is maintained in the funds as follows:

Governmental Activities	\$ 7,170,692
Proprietary Activities	<u>50,864</u>
	<u>\$ 7,221,556</u>

**Hemingford Public Schools, District No.10**  
**Notes to the Financial Statements**  
**August 31, 2024**

**NOTE 2 - DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK, AND INTEREST RATE RISK (CONTINUED)**

*Custodial Credit Risk* - The risk that in the event of a bank failure, the District's deposits may not be returned to it. For reporting purposes, the amount of total District bank deposits is classified in the following categories of custodial credit risk.

1. Insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized with securities held by the District or by its agent in the District's name.
2. Uninsured, but collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
3. Uninsured and uncollateralized, or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the District's name, or properly collateralized with no written and approved collateral agreement.

A detail of deposits at August 31, 2024, is as follows:

Type of Deposits	Total Bank Balance	Custodial Credit Risk Category			Total Carrying Value
		1	2	3	
Insured Deposits	\$ 500,000	\$ 500,000	\$ -	\$ -	
Uninsured Deposits	-	-	-	-	
Collateralized	<u>5,218,259</u>	<u>-</u>	<u>5,218,259</u>	<u>-</u>	
	<u>\$5,718,259</u>	<u>\$ 500,000</u>	<u>\$5,218,259</u>	<u>\$ -</u>	<u>\$5,671,304</u>

*Interest Rate Risk* - The risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal policy that limits the investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The District had no investments at August 31, 2024, other than certificates of deposit.

**NOTE 3 - PROPERTY TAXES**

Property taxes are levied on December 1. Real estate taxes are due and attach as an enforceable lien as of January 1. Taxes are payable in two equal installments and become delinquent on May 1 and September 1.

**NOTE 4 - COMMITMENTS**

Payroll Tax Expense

During the year ended August 31, 2021, the District did not timely file quarterly payroll returns to the applicable taxing authorities for the quarters ended March 31, 2021 and June 30, 2021. The District also did not timely submit payroll tax deposits to the applicable taxing authorities for the months of January 2021 through August 2021. The District has been subjected to penalties and interest due to the late filing of payroll tax returns and the late payment of payroll tax deposits. However, the amount of penalties and interest owed by the District is unknown at this time as they are under appeal with the Internal Revenue Service.

**Hemingford Public Schools, District No.10**  
**Notes to the Financial Statements**  
**August 31, 2024**

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**NOTE 5 - RESTRICTED NET POSITION**

Restricted Net Position for the year ended August 31, 2024, was as follows:

Major Purpose	<u>Restricted By</u>	
Capital Outlay Purposes	Law	\$ 2,824,062
School Lunch	Grants	<u>50,864</u>
Total Restricted Net Position		<u>\$ 2,874,926</u>

These balances are restricted due to federal grant and statutory requirements.

**NOTE 6 - INTERFUND TRANSFERS**

Transfers between funds for the year ended August 31, 2024, were as follows:

Transfers From:	<u>Transfers To:</u>					<u>Total</u>
	<u>Employee Benefit Fund</u>	<u>School Nutrition Fund</u>	<u>Activity Fund</u>	<u>Depreciation Fund</u>	<u>Cooperative Fund</u>	
Major Funds:						
General Fund	<u>\$ 40,000</u>	<u>\$ 62,874</u>	<u>\$ 100,000</u>	<u>\$ 50,000</u>	<u>\$ 35,000</u>	<u>\$ 287,874</u>

The transfers from the General Fund to the Employee Benefit Fund, School Nutrition Fund, Activity Fund, and Cooperative Fund were for operational expenditures. Transfers from the General Fund to the Depreciation Fund were for future capital outlay expenditures.

**NOTE 7 - EMPLOYEES' RETIREMENT SYSTEM**

Plan Description

Hemingford Public Schools, District No. 10 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted a law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2022, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plan (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of services; or 2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

**Hemingford Public Schools, District No.10**  
**Notes to the Financial Statements**  
**August 31, 2024**

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**NOTE 7 - EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)**

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earner and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$4,214,499. Total covered payroll was \$4,076,828. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent since July 1, 2014. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2024 was \$402,701.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports).

**NOTE 8 - RISK MANAGEMENT**

The District carries commercial insurance for substantially all risks of loss. There have been no claims resulting from these risks that have exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 9 - ECONOMIC DEPENDENCY**

The District depends on financial resources flowing from, or associated with, both the Federal Government and the State of Nebraska. Because of this dependency, the District is subject to changes in specific flows of intergovernmental revenues, such as State Aid, based on modifications to Federal and State laws and Federal and State appropriations.

**Hemingford Public Schools, District No.10**  
**Notes to the Financial Statements**  
**August 31, 2024**

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**NOTE 10 - SUBSEQUENT EVENTS**

Subsequent events have been evaluated through the date of the independent auditor's report which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

**Hemingford Public Schools, District No.10**  
**Budgetary Comparison Schedule - General Fund**  
**For the Year Ended August 31, 2024**

		Budget (Original and Final)	Actual
<b>RECEIPTS</b>			
Receipts from Local Sources:			
1100-000	Property Taxes	\$ 6,175,388	\$ 5,808,825
1115-000	Carline Taxes	20,000	18,634
1125-000	Motor Vehicle Taxes	150,000	211,286
1140-000	Penalties and Interest on Taxes	10,000	18,388
1510-000	Interest on Investments	5,000	52,960
1920-000	Contributions and Donations from Private Sources	-	500
	Total Receipts from Local Sources	<u>6,360,388</u>	<u>6,110,593</u>
Receipts from Intermediate Sources:			
2110-000	County Fines and Licenses	10,000	14,408
	Total Receipts from Intermediate Sources	<u>10,000</u>	<u>14,408</u>
Receipts from State Sources:			
3110-000	State Aid	1,227,921	1,227,921
3120-000	Special Education	579,867	510,582
3130-000	Homestead Exemption	-	49,096
3131-000	Property Tax Credit	-	478,705
3180-000	Pro-Rate Motor Vehicle	15,000	17,911
3400-000	State Apportionment	50,000	54,564
3512-000	Distance Education Incentive Payments	12,000	29,000
3535-000	Payments for High Ability Learners	4,000	2,342
3551-000	Career Education	-	7,500
	Total Receipts from State Sources	<u>1,888,788</u>	<u>2,377,621</u>
Receipts from Federal Sources:			
4310-000	REAP	40,114	-
4418-000	IDEA Part B PEAK Projects	-	1,544
4421-000	IDEA Part B ARP	-	15,108
4505-000	Title I, Part A ESSA Improving Basic Programs	67,806	57,194
4509-000	Title II, Part A ESSA Supporting Effective Instruction	-	8,402
4516-000	IDEA Preschool - Base Allocation	-	1,992
4518-000	IDEA Part b (611) Base & Enrollment Poverty Allocation	89,984	15,587
4525-000	Federal Vocational and Applied Technology Education (Carl Perkins)	-	900
4706-000	Grazing	-	69
4707-000	Forest Reserve	-	1,073
4708-000	Medicaid in Public Schools (MIPS)	20,000	23,687
4709-000	Medicaid Administrative Activities (MAAPS)	10,000	5,926
4998-000	Elementary & Secondary School Emergency Relief (ARP ESSER III)	71,071	71,071
	Total Receipts from Federal Sources	<u>298,975</u>	<u>202,553</u>

See notes to the supplementary information and independent auditor's report.

**Hemingford Public Schools, District No.10**  
**Budgetary Comparison Schedule - General Fund (Continued)**  
**For the Year Ended August 31, 2024**

	Budget (Original and Final)	Actual
Other Non-Revenue Receipts		
5690-000 Other Non-Revenue Receipts	10,000	12,403
<b>TOTAL RECEIPTS</b>	<b>8,568,151</b>	<b>8,717,578</b>
<b>DISBURSEMENTS</b>		
1000-000 Instruction	4,609,864	4,083,477
2100-000 Support Services - Students	350,000	335,015
2200-000 Support Services - Instruction	200,000	251,128
2300-000 Support Services - General Administration	285,000	249,122
2400-000 Support Services - School Administration	420,000	407,791
2500-000 Central Services	250,000	155,087
2600-000 Operation and Maintenance of Plant	850,000	677,296
2700-000 Student Transportation	600,000	628,236
3500-000 State Categorical Programs	60,000	42,828
6000-000 Federal Programs	380,000	432,293
<b>TOTAL DISBURSEMENTS</b>	<b>8,004,864</b>	<b>7,262,273</b>
<b>OTHER FINANCING USES</b>		
9000-000 Non-Program Expenses	(10,000)	(13,291)
8000-000 Transfers to Depreciation Fund	(150,000)	(50,000)
8000-000 Transfers to Employee Benefit Fund	(40,000)	(40,000)
8000-000 Transfers to Cooperative Fund	(35,000)	(35,000)
8000-912 Transfers to Lunch Fund	(65,000)	(62,874)
8000-913 Transfers to Activities Fund	(100,000)	(100,000)
<b>TOTAL OTHER FINANCING USES</b>	<b>(400,000)</b>	<b>(301,165)</b>
<b>FUND BALANCE - BEGINNING</b>	2,624,044	2,692,752
Total Receipts	8,568,151	8,717,578
Total Funds Available	11,192,195	11,410,330
Less Total Disbursements	8,404,864	7,563,438
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,787,331</b>	<b>\$ 3,846,892</b>

See notes to the supplementary information and independent auditor's report.

**Hemingford Public Schools, District No.10**  
**Budgetary Comparison Schedule - General Fund (Continued)**  
**For the Year Ended August 31, 2024**

	Actual
Analysis of Fund Balance:	
Cash in Bank:	
Checking Accounts	\$ 1,431,661
Certificate of Deposits	936,196
Total Cash in Bank	2,367,857
Cash at County Treasurer's:	
Box Butte County	1,272,692
Dawes County	181,815
Sheridan County	24,528
Total Cash at County Treasurer's	1,479,035
<b>TOTAL FUND BALANCE - ENDING</b>	<b>\$ 3,846,892</b>

See notes to the supplementary information and independent auditor's report.

**Hemingford Public Schools, District No.10**  
**General Fund Schedule of Cash Disbursements - Budget and Actual**  
**For the Year Ended August 31, 2024**

	Budget (Original and Final)	Actual
Instruction		
Regular Instruction	\$ 3,689,966	\$ 3,411,895
Limited English Proficiency Programs	9,761	9,439
Early Childhood Educational Programs	157,498	149,374
Special Education Instructional Programs - School Age	751,863	504,626
Special Education Instructional Programs - Ages 3-5	776	885
Summer School	-	7,258
Total Instruction	<u>4,609,864</u>	<u>4,083,477</u>
Support Services - Students		
Guidance Services	76,848	76,556
Health Services	63,122	64,034
Psychological Services: SPED School Age	30,856	33,809
Speech Pathology and Audiology Services	976	1,053
Speech Pathology and Audiology Services: SPED School Age	49,554	61,348
Speech Pathology and Audiology Services: SPED Ages 3-5	30,340	20,577
Speech Pathology and Audiology Services: SPED Ages 0-2	15,172	10,289
Occupational Therapy-Related Services: SPED School Age	26,912	15,410
Occupational Therapy-Related Services: SPED Ages 3-5	1,458	1,775
Occupational Therapy-Related Services: SPED Ages 0-2	3,405	3,733
Physical Therapy-Related Services: SPED School Age	15,052	15,896
Physical Therapy-Related Services: SPED Ages 3-5	2,672	2,618
Physical Therapy-Related Services: SPED Ages 0-2	3,404	3,890
Visually Impaired-Related Services: SPED School Age	12,607	13,456
Other Student Support Services	<u>17,622</u>	<u>10,571</u>
Total Support Services - Students	<u>350,000</u>	<u>335,015</u>
Support Services - Instruction		
Improvement of Instruction	1,923	1,973
School Improvement	7,507	4,840
Instructional Staff Training	7,095	9,148
Implementation of Standards	2,323	1,348
Library/Media Services	43,112	38,761
Educational Television Services	24,150	27,286
Instruction-Related Technology	99,845	155,156
Academic Student Assessment	<u>14,045</u>	<u>12,616</u>
Total Support Services - Instruction	<u>200,000</u>	<u>251,128</u>
Support Services - General Administration		
Board of Education	59,623	50,023
Executive Administration	201,003	182,672
District Legal Services	<u>24,374</u>	<u>16,427</u>
Total Support Services - General Administration	<u>285,000</u>	<u>249,122</u>
Support Services - School Administration		
Office of the Principal	<u>420,000</u>	<u>407,791</u>

See notes to the supplementary information and independent auditor's report.

**Hemingford Public Schools, District No.10**  
**General Fund Schedule of Cash Disbursements -**  
**Budget and Actual (Continued)**  
**For the Year Ended August 31, 2024**

	Budget (Original and Final)	Actual
Central Services		
Fiscal Services	228,473	134,708
Printing, Publishing, and Duplicating Services	15,000	13,396
Public Information Services	1,988	1,155
Personnel Services	729	423
Administrative Technology Services	3,810	5,405
Total Central Services	<u>250,000</u>	<u>155,087</u>
Operation and Maintenance of Plant		
Operation of Buildings	420,000	356,517
Maintenance of Buildings	250,000	210,369
Vehicle Operation, Maintenance, and Purchasing	150,000	80,190
Safety	30,000	30,220
Total Operation and Maintenance of Plant	<u>850,000</u>	<u>677,296</u>
Student Transportation		
Regular Education	<u>600,000</u>	<u>628,236</u>
State Categorical Programs		
Distance Education Incentive Payments	35,000	23,710
High Ability Learners	15,000	11,507
Career Education	10,000	7,611
Total State Categorical Programs	<u>60,000</u>	<u>42,828</u>
Federal Programs		
Title I, Part A ESEA/ESSA Improving Basic Programs	111,817	111,216
Title I, Part A Support for Improvement	-	2,822
IDEA Part B - Base Allocation - School Age	-	15,588
IDEA Preschool - Base Allocation	4,305	4,645
IDEA Part B (611)	149,034	214,812
IDEA Part B, Proportionate Share	-	584
IDEA Part B (611) ARP	25,986	15,108
IDEA Part B	2,259	1,313
Federal Vocational and Applied Technology Education (Carl Perkins)	-	640
REAP	46,599	27,092
Elementary & Secondary School Emergency Relief (ARP III)	40,000	38,473
Total Federal Programs	<u>380,000</u>	<u>432,293</u>
<b>TOTAL OPERATIONAL CASH DISBURSEMENTS</b>	<u>\$ 8,004,864</u>	<u>\$ 7,262,273</u>

See notes to the supplementary information and independent auditor's report.

**Hemingford Public Schools, District No.10**  
**Budgetary Comparison Schedule - Special Building Fund**  
**For the Year Ended August 31, 2024**

	Budget (Original and Final)	Actual
<b>FUND BALANCE - BEGINNING</b>	\$ 2,477,807	\$ 2,522,606
<b>RECEIPTS</b>		
Property Taxes	300,000	282,953
Carline Taxes	1,000	905
Penalties and Interest on Taxes	-	906
Interest on Investments	20,000	105,324
Homestead Exemption	-	2,385
Property Tax Credit	-	23,256
Pro-Rate Motor Vehicle	700	875
Safety and Security	-	47,400
Insurance Adjustments	-	9,500
<b>TOTAL RECEIPTS</b>	<b>321,700</b>	<b>473,504</b>
<b>DISBURSEMENTS</b>		
Site Acquisition and Improvements	2,799,507	135,599
Miscellaneous	-	36,449
<b>TOTAL DISBURSEMENTS</b>	<b>2,799,507</b>	<b>172,048</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 2,824,062</b>
Analysis of Fund Balance		
Cash in Bank:		
Checking Account	\$ -	\$ 426,704
Nebraska Liquid Asset Fund Account	-	440,898
Certificates of Deposit	-	1,885,243
Total Cash in Bank	-	2,752,845
Cash at County Treasurer's:		
Box Butte County	-	61,312
Dawes County	-	8,720
Sheridan County	-	1,185
Total Cash at County Treasurer's	-	71,217
<b>TOTAL FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 2,824,062</b>

See notes to the supplementary information and independent auditor's report.

# **Hemingford Public Schools, District No.10**

## **Notes to the Supplementary Information**

### **For the Year Ended August 31, 2024**

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#### **BASIS OF PRESENTATION**

The budgetary comparison schedule has been prepared on the modified cash basis of accounting and presents capital outlay and debt service disbursements within each function similar to the Statement of Activities – Modified Cash Basis.

#### **BUDGETS AND BUDGETARY ACCOUNTING**

The District follows these procedures as required by the Nebraska Budget Act in establishing the budgetary data reflected in the supplementary information:

1. Prior to September 1, the District prepares a proposed operating budget for all funds for the fiscal year commencing September 1. The operating budget includes proposed expenditures and the means of financing them. The budget document also includes levy limit calculations and corresponding assessed valuations. The maximum “common levy” after allowable exclusions cannot exceed \$1.05 per \$100 valuation.
2. At least one Public hearing is required to be conducted to obtain taxpayer comments.
3. At a meeting prior to September 30<sup>th</sup>, the budget is adopted by the School Board and the amounts provided therein are appropriated.
4. The legal level of budgetary control is at the fund level. If it is determined during the year that sufficient amounts have not been budgeted by the fund, state statute allows the adoption of supplemental amended budgets.
5. All unexpended appropriations lapse at year-end as the School District does not use encumbrance accounting.

See independent auditor’s report.

OTHER SUPPLEMENTARY INFORMATION

**Hemingford Public Schools, District No.10**  
**Combined Schedule of Cash Receipts, Disbursements, and Changes in Fund Balances**  
**For the Year Ended August 31, 2024**

	Fund Balances at Beginning of Year	Receipts	Disbursements	Transfers In (Out)	Excess (Deficiency) of Receipts Over (Under) Disbursements	Fund Balances at End of Year	Fund Balance Composition	
							School District Treasurer's Cash and Investments	County Treasurer's Balance
General Fund	\$ 2,692,752	\$ 8,717,578	\$ 7,275,564	\$ (287,874)	\$ 1,154,140	\$ 3,846,892	\$ 2,367,857	\$ 1,479,035
Depreciation fund	50,005	687	-	50,000	50,687	100,692	100,692	-
Employee Benefit Fund	36,546	166	19,661	40,000	20,505	57,051	57,051	-
Special Building Fund	2,522,606	473,504	172,048	-	301,456	2,824,062	2,752,845	71,217
Cooperative Fund	50,005	51,948	96,160	35,000	(9,212)	40,793	40,793	-
Activity Fund	292,853	232,934	324,585	100,000	8,349	301,202	301,202	-
School Nutrition Fund	36,231	250,266	298,507	62,874	14,633	50,864	50,864	-
<b>Total - All Funds</b>	<b>\$ 5,680,998</b>	<b>\$ 9,727,083</b>	<b>\$ 8,186,525</b>	<b>\$ -</b>	<b>\$ 1,540,558</b>	<b>\$ 7,221,556</b>	<b>\$ 5,671,304</b>	<b>\$ 1,550,252</b>

See independent auditor's report.

**Hemingford Public Schools, District No.10**  
**Budgetary Comparison Schedule - Depreciation Fund**  
**For the Year Ended August 31, 2024**

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	Budget (Original and Final)	Actual
<b>FUND BALANCE - BEGINNING</b>	\$ 50,000	\$ 50,005
<b>RECEIPTS</b>		
Interest Income	-	687
Transfers In from Other Funds	150,000	50,000
<b>TOTAL RECEIPTS</b>	150,000	50,687
<b>DISBURSEMENTS</b>		
Capital Outlay	200,000	-
<b>FUND BALANCE - ENDING</b>	\$ -	\$ 100,692
Analysis of Fund Balance		
Cash in Bank:		
Checking Account		\$ 100,692

See independent auditor's report.

**Hemingford Public Schools, District No.10**  
**Budgetary Comparison Schedule - Employee Benefit Fund**  
**For the Year Ended August 31, 2024**

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	Budget (Original and Final)	Actual
<b>FUND BALANCE - BEGINNING</b>	\$ 36,499	\$ 36,546
<b>RECEIPTS</b>		
Interest Income	-	166
Transfers in from Other Funds	40,000	40,000
<b>TOTAL RECEIPTS</b>	40,000	40,166
<b>DISBURSEMENTS</b>		
Retirement Incentive Benefits	76,499	19,661
<b>FUND BALANCE - ENDING</b>	\$ -	\$ 57,051
Analysis of Fund Balance		
Cash in Bank:		
Checking Account		\$ 57,051

See independent auditor's report.

**Hemingford Public Schools, District No.10**  
**Budgetary Comparison Schedule - Cooperative Fund**  
**For the Year Ended August 31, 2024**

	Budget (Original and Final)	Actual
<b>FUND BALANCE - BEGINNING</b>	\$ 50,000	\$ 50,005
<b>RECEIPTS</b>		
Tuition	65,000	51,707
Interest Income	-	241
Transfers In from Other Funds	35,000	35,000
<b>TOTAL RECEIPTS</b>	100,000	86,948
<b>DISBURSEMENTS</b>		
Secondary	100,000	96,160
<b>FUND BALANCE - ENDING</b>	\$ 50,000	\$ 40,793
Analysis of Fund Balance		
Cash in Bank:		
Checking Account		\$ 40,793

See independent auditor's report.

**Hemingford Public Schools, District No.10**  
**Budgetary Comparison Schedule - School Nutrition Fund**  
**For the Year Ended August 31, 2024**

	Budget (Original and Final)	Actual
<b>FUND BALANCE - BEGINNING</b>	\$ 22,677	\$ 36,231
<b>RECEIPTS</b>		
Lunchroom Sales	80,000	125,744
State Reimbursements	60,000	1,202
Federal Reimbursements	177,323	95,884
Commodities Received	-	21,884
Miscellaneous Income	-	5,552
Transfers In from Other Funds	65,000	62,874
<b>TOTAL RECEIPTS</b>	<b>382,323</b>	<b>313,140</b>
<b>DISBURSEMENTS</b>		
Salaries and Benefits	132,266	103,260
Food	185,000	160,042
Commodities Disbursed	-	21,884
Supplies	7,000	7,950
Purchased Services	5,300	3,972
Miscellaneous	69,882	1,399
<b>TOTAL DISBURSEMENTS</b>	<b>405,000</b>	<b>298,507</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 50,864</b>
Analysis of Fund Balance		
Cash in Bank:		
Checking Account		\$ 50,864

See independent auditor's report.

**Hemingford Public Schools, District No.10**  
**Budgetary Comparison Schedule - Activity Fund**  
**For the Year Ended August 31, 2024**

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	Budget (Original and Final)	Actual
<b>FUND BALANCE - BEGINNING</b>	\$ 272,984	\$ 292,853
<b>RECEIPTS</b>		
Activity Receipts	150,000	232,934
Transfers In from Other Funds	100,000	100,000
<b>TOTAL RECEIPTS</b>	250,000	332,934
<b>DISBURSEMENTS</b>		
Activity Disbursements	522,984	324,585
<b>FUND BALANCE - ENDING</b>	\$ -	\$ 301,202
Analysis of Fund Balance		
Cash in Bank:		
Checking Account		\$ 301,202

See independent auditor's report.

**Hemingford Public Schools, District No.10**  
**Schedule of Cash Receipts, Disbursements, and**  
**Changes in Fund Balances - Activity Funds**  
**For the Year Ended August 31, 2024**

	Beginning Fund Balance	Receipts	Transfers In (Out)	Disbursements	Ending Fund Balance
<b>Athletics</b>					
Athletics	\$ 124,496	\$ 37,193	\$ 100,000	\$ 83,191	\$ 178,498
Uniforms	-	-	-	1,437	(1,437)
Athletic Club	1,097	27,374	-	22,402	6,069
Random Drug Testing	-	1,850	-	3,741	(1,891)
Cheerleaders	3,384	12,137	-	18,532	(3,011)
Football Fundraising	24,844	19,751	-	32,019	12,576
Football	-	1,080	-	12,981	(11,901)
Volleyball - Fundraising	5,142	6,594	-	8,004	3,732
Volleyball	-	-	-	2,228	(2,228)
Basketball	-	338	-	-	338
Wrestling	-	1,909	-	12,552	(10,643)
Boys Wrestling Fundraiser	4,216	6,465	-	5,661	5,020
Girls Wrestling Fundraiser	-	3,036	-	2,345	691
CC Fundraiser	3,883	1,088	-	-	4,971
CC	-	-	-	3,529	(3,529)
Golf	-	-	-	3,646	(3,646)
Track	-	-	-	11,640	(11,640)
Track Fundraiser	501	943	-	1,271	173
Girls Athletics Fundraiser	4,266	11,745	-	9,027	6,984
Girls On the Run	-	360	-	-	360
Subtotal Athletics	<u>171,829</u>	<u>131,863</u>	<u>100,000</u>	<u>234,206</u>	<u>169,486</u>
<b>Clubs and Organizations</b>					
DC Trip - World Stride	2,779	16,114	-	13,717	5,176
E-sports	-	69	-	1,763	(1,694)
E-sports Fundraising	-	1,578	-	1,164	414
Speech	-	1,500	-	4,177	(2,677)
Speech Fundraising	-	100	-	40	60
Dramatics	2,500	1,036	-	5,011	(1,475)
Dramatics Fundraising	-	5,537	-	1,272	4,265
FFA	22,010	37,833	-	30,995	28,848
Shop Materials	6,841	3,483	-	1,762	8,562
FCCLA	432	3,156	-	3,467	121
Honor Society	1,000	790	-	598	1,192
Music	5,612	913	-	1,757	4,768
Scholarships	2,252	419	-	-	2,671
Student Council - Middle School	4,208	369	-	973	3,604
Student Council	3,340	100	-	342	3,098
Health Professions	989	-	-	-	989
Yearbook	11,985	4,348	-	8,580	7,753
4th Grade - Jespersen	-	4,369	-	722	3,647
Science	906	350	-	-	1,256
Science Olympiad	-	1,580	-	410	1,170
Subtotal Clubs and Organizations	<u>64,854</u>	<u>83,644</u>	<u>-</u>	<u>76,750</u>	<u>71,748</u>

See independent auditor's report.

**Hemingford Public Schools, District No.10**  
**Schedule of Cash Receipts, Disbursements, and**  
**Changes in Fund Balances - Activity Funds (Continued)**  
**For the Year Ended August 31, 2024**

	Beginning Fund Balance	Receipts	Transfers In (Out)	Disbursements	Ending Fund Balance
Miscellaneous					
Courtesy Fund	2,266	370	-	240	2,396
Elementary Teachers	8,932	7	-	-	8,939
Elementary Principal	1,017	1,076	-	182	1,911
High School Teachers	8,078	-	-	-	8,078
High School Principal	2,276	500	-	464	2,312
Miscellaneous	3,040	934	-	718	3,256
Book Fair	5,172	3,886	-	3,626	5,432
Art	1,179	481	-	841	819
Hope Squad	2,963	3,610	-	1,277	5,296
Bobcat Cares	1,050	115	-	225	940
Culture and Climate	-	-	-	314	(314)
Subtotal Miscellaneous	<u>35,973</u>	<u>10,979</u>	<u>-</u>	<u>7,887</u>	<u>39,065</u>
Classes					
Graduated Classes	8,784	-	-	-	8,784
Class of 2023	70	-	-	-	70
Class of 2024	2,120	1,303	-	1,648	1,775
Class of 2025	6,805	872	-	4,094	3,583
Class of 2026	1,195	2,422	-	-	3,617
Class of 2027	1,043	1,045	-	-	2,088
Class of 2028	180	314	-	-	494
Class of 2029	-	352	-	-	352
Class of 2030	-	140	-	-	140
Subtotal Classes	<u>20,197</u>	<u>6,448</u>	<u>-</u>	<u>5,742</u>	<u>20,903</u>
Total	<u>\$ 292,853</u>	<u>\$ 232,934</u>	<u>\$ 100,000</u>	<u>\$ 324,585</u>	<u>\$ 301,202</u>

See independent auditor's report.

## OTHER INFORMATION

**Hemingford Public Schools, District No.10**  
**Board of Education**  
**August 31, 2024**

---

**PRESIDENT**

Justin Ansley

**VICE PRESIDENT**

Trish Schumacher

**SECRETARY**

Blanche Randolph

**TREASURER**

Kristy Hanks

**MEMBERS**

Rick Horstman

Brett Cullan

Micki Votruba

**SUPERINTENDENT**

Dr. Travis Miller

See independent auditor's report.



# HEMINGFORD PUBLIC SCHOOLS

913 Niobrara Ave  
PO Box 217  
Hemingford, NE 69348

High School: (308) 487-3328  
Elementary: (308) 487-3330  
[www.hemingfordschools.org](http://www.hemingfordschools.org)

**DR. TRAVIS MILLER**

Superintendent  
tmiller@gubn.org

**ERIC ARNESON**

Elementary Principal  
earneson@gubn.org

**MANDY PLOG**

Special Education Director  
mplog@gubn.org

*EMPOWERING INDIVIDUALS TO BECOME RESOURCEFUL, RESPECTFUL, AND RESPONSIBLE LIFELONG LEARNERS.*

November 1, 2024

Jim Gardner, CPA  
Casey Peterson, LTD  
PO Box 447  
201 Main St  
Chadron, NE 69337

To Whom It May Concern:

Please accept this Response Letter as required to complete the filing of the audit for the Hemingford Public Schools for the 2023-2024 fiscal year.

**Finding 2024-01 - Lack of Segregation of Duties**

We are aware of this situation and will continue to review our organizational structure and oversight procedures. Due to the size of our organization, it is not economically feasible to hire additional accounting staff to allow for proper segregation of duties. This is common for an entity the size of this district. It is also not economically feasible for the district to hire duly qualified personnel to prepare Generally Accepted Accounting Principle financial statements.

**Finding 2024-02 - Preparation of Financial Statements**

We are aware of this situation and will continue to review our organizational structure. Due to the size of our organization, it is not economically feasible to hire additional duly qualified personnel to prepare Generally Accepted Accounting Principle financial statements. This is common for an entity the size of this district.

Sincerely,

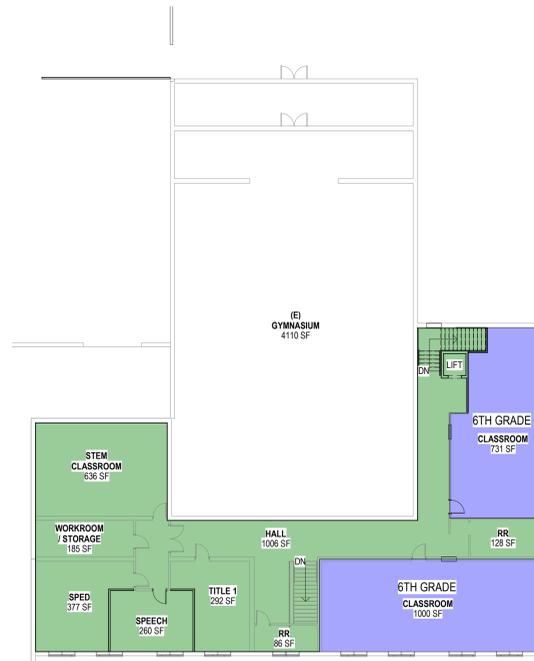
Dr. Travis W. Miller  
Superintendent of Schools



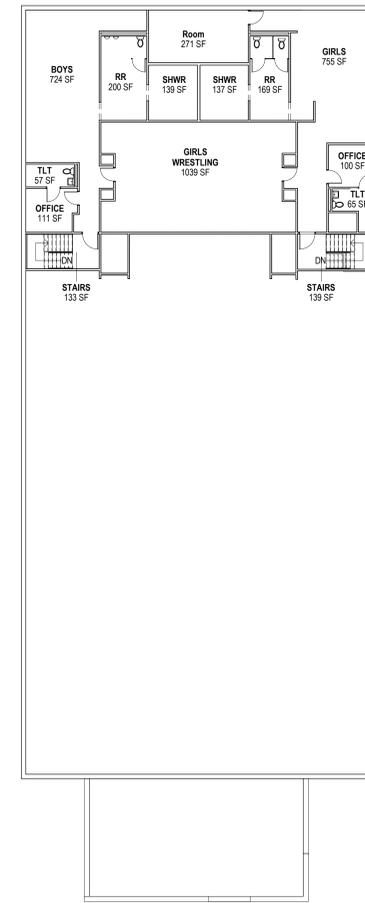
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ARCHITECTURE  
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1 SECOND FLOOR PLAN - SCHOOL  
1/16" = 1'-0"



2 EXISTING SECOND LEVEL FLOOR PLAN - GYM  
1/16" = 1'-0"



ENGINEERING  
ARCHITECTURE  
PLANNING  
SURVEYING

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1 FIRST FLOOR PLAN  
1/16" = 1'-0"

## 503.03 - STUDENT ABSENCES EXCUSED

Regular attendance by students is essential for students to obtain the maximum opportunities from the education program. Parents and students alike are encouraged to ensure an absence from school is a necessary absence. Students shall attend school unless excused by the principal.

Student absences approved by the principal shall be excused absences. Excused absences including documented illness shall count as days in attendance for purposes of addressing excessive absenteeism.

Students whose absences are approved shall make up the work missed and receive full credit for the missed school work, within guidelines of the student handbook. It shall be the responsibility of the student to initiate a procedure with the student's teacher to complete the work missed.

Students who wish to participate in ~~school sponsored~~ school sponsored activities must attend school for at least one half day the day of the activity unless permission has been given by the principal for the student to be absent.

It shall be the responsibility of the parent to notify the student's attendance center as soon as the parent knows the student will not be attending school on that day. The principal may request evidence or written verification of the student's reason for absence, including a satisfactory explanation for the absence of a pupil for all or any part of the school day. The explanation may be obtained in person, by telephone, or in writing. The only justifiable absences are those listed below under justifiable.

Students continually absent without sufficient cause may be suspended from school. The responsibility for the attendance of the child in school is fixed by law, upon the parents. It will be the duty of the school to inform parents of pupils' non-attendance and report the continuous non-attendance (excess of 5 days per quarter) to the county attorney. The superintendent of schools is the official truant officer.

### **Types of Absences:**

**Justifiable:** These absences are due to illness of the student, death in the family, a doctor or dentist appointment, or whenever the principal considers that exception from attendance is in the best interest of the student.

**Unexcused Absences:** These absences may occur with the prior knowledge and approval of the parents, but the reasons are not acceptable to the school to allow for an excused absence.

Truancy: Absences that suggest a willful and premeditated violation of attendance regulations for pupils.

Students will not receive grades for classes missed. Parents give the reasons for absences. However, by law, only authorized school authorities can excuse students from school.

It shall be the responsibility of the superintendent, in conjunction with the principal, to implement this policy.

Legal Reference:                   Neb. Statute 79-209  
  NDE Rule 10.012.01B

Cross Reference:               505    Student Discipline  
   506    Student Activities  
   507    Student Records

Approved:  
Reviewed: 09/16/2022  
Revised:

## 504.08 - FREEDOM OF EXPRESSION

Student expression, other than student expression in ~~student-produced~~ student-produced official school publications, made on the school district premises or under the jurisdiction of the school district or as part of a ~~school-sponsored~~ school sponsored activity may be attributed to the school district; therefore, student expression must be responsible. Student expression must be appropriate to assure that the students learn and meet the goals of the school activity and that the potential audience is not exposed to material that may be harmful or inappropriate for their level of maturity.

Students will be allowed to express their viewpoints and opinions as long as the expression is responsible. The expression shall not, in the judgment of the administration, encourage the breaking of laws, defamation of persons, be obscene or indecent, or cause a material and substantial disruption to the educational program. The administration, when making this judgment, shall consider whether the activity in which the expression was made is ~~school-sponsored~~ school sponsored and whether review or prohibition of the students' speech furthers an educational purpose. Further, the expression must be done in a reasonable time, place, and manner that is not disruptive to the orderly and efficient operation of the school district.

Students who violate this policy may be subject to disciplinary measures. It shall be the responsibility of the superintendent to develop administrative regulations regarding this policy. It shall be the responsibility of the superintendent to implement this policy.

Legal Reference:                   U.S. Const. amend. I.  
  Hazelwood School District v. Kuhlmeier, 484 U.S. 260  
  (1988).  
  Bethel School District v. Fraser, 478 U.S. 675 (1986).  
  Tinker v. Des Moines Ind. Comm. Sch. Dist., 393 U.S. 503 (1969).  
  Bystrom v. Fridley High School, 822 F.2d 747 (8th Cir. 1987).

Cross Reference:                 506     Student Activities  
  604.10 Academic Freedom  
  1005.10         Distribution or Posting of Materials

Approved:  
Reviewed: 10/10/2022  
Revised:

## 505.06 - CORPORAL PUNISHMENT

Corporal punishment is defined as the intentional physical punishment of a student and is prohibited. It includes the use of unreasonable or unnecessary physical force or physical contact made with the intent to harm or cause pain. No employee is prohibited from:

1. Using reasonable and necessary force, not designed or intended to cause pain, in order to accomplish any of the following:
  - a. To quell a disturbance or prevent an act that threatens physical harm to any person.
  - b. To obtain possession of a weapon or other dangerous object within a pupil's control.
  - c. For the purposes of ~~self-defense~~ self-defense or defense of others as provided for in Nebraska Statute 28-1409 and 1410.
  - d. For the protection of property as provided for in Nebraska Statute 28-1411.
  - e. To remove a disruptive pupil from class or any area of school premises or from ~~school sponsored~~ school sponsored activities off school premises.
  - f. To protect a student from the self-infliction of harm.
  - g. To protect the safety of others.
  
2. Use incidental, minor, or reasonable physical contact to maintain order and control.

Reasonable physical force should be commensurate with the circumstances of the situation. The following factors should be considered in using reasonable physical force for the reasons stated in this policy:

1. The size and physical, mental, and psychological condition of the student;
2. The nature of the student's behavior or misconduct provoking the use of physical force;
3. The method used in applying the physical force.
4. The extent and nature of resulting injury to the student, if any;
5. The motivation of the school employee using physical force.

Upon request, the student's parents shall be given an explanation of the reasons for physical force.

It shall be the responsibility of the superintendent to implement this policy.

Legal Reference:                   Neb. Statute 28-1409 and 1410  
  28-1413  
  79-295

Ingraham v. Wright, 430 U.S. 651 (1977).

Goss v. Lopez, 419 U.S. 565 (1975).

Cross Reference:

403.03 Abuse of Students by School District Employees  
504 Student Rights and Responsibilities

Approved:

Reviewed: 11/14/2022

Revised:



## 504.14 - HAZING, INITIATION, SECRET SOCIETIES OR GANG ACTIVITIES

Hazing or initiation by any school organizations, groups, clubs, teams or individuals are prohibited unless specifically approved by the administration. Anyone engaging in hazing or initiation behavior will be subject to disciplinary action up to and including expulsion.

Hazing is any activity by which a person intentionally or recklessly endangers the physical or mental health or safety of an individual for the purpose of initiation into, admission into, affiliation with, or continued membership with any school organization. Such hazing activity includes whipping, beating, branding, an act of sexual penetration, an exposure of the genitals of the body done with intent to affront or alarm any person, a lewd fondling or caressing of the body of another person, forced and prolonged calisthenics, prolonged exposure to the elements, forced consumption of any food, liquor, beverage, drug, or harmful substance not generally intended for human consumption, prolonged sleep deprivation, or any brutal treatment or the performance of any unlawful act which endangers the physical or mental health or safety of any person or the coercing of any such activity.

The Board of Education prohibits the organization of ~~schoolsponsored~~ school sponsored fraternities, sororities or secret organizations wherein membership is determined by members themselves rather than on the basis of free choice. The Board considers those organizations or memberships in those organizations detrimental to the good conduct and discipline of the school. Interference with the instructional program of the district by those groups will not be condoned, and no organizational activities are permitted under the sponsorship of the school district or its personnel.

In addition, the use of hand signals, graffiti, or the presence of any apparel, jewelry, accessory, or manner of grooming which, by virtue of its color, arrangement, trademark, symbol, or any other attribute which indicates or implies membership or affiliation with such a group, is disruptive of a positive learning environment and will not be tolerated.

Legal Reference:                      Neb. Statute 79-2,101 to 2,102

Cross Reference:                    505     Student Discipline  
   506     Student Activities

Approved:

Reviewed: 10/10/2022

Revised:

## 502.02 - NONRESIDENT STUDENTS/OPTION ENROLLMENT

Students who are eligible to attend a Nebraska public school but who are not legal residents of the school district may be admitted into the school district in accordance with the option enrollment program authorized by state statutes. Option enrollment students shall be accepted without charge. The option shall be available once during elementary school, once during middle school or junior high school, and once during high school for a total of three times.

**Applications:** Application for option enrollment should be made between September 1 and March 15 for enrollment during the following and subsequent school years. Upon agreement of the school boards of the resident district and the option (receiving) district, deadlines for application and approval of the option may be waived. Following the March 15 deadline, applications requesting admittance must contain a release approval from the resident school district, or if the student is an option student at the time of such application and applying to become an option student at a subsequent option school district, a release approval from the option school district the student is attending at the time of such application,

**When No Release Approval is Required:** The application for option enrollment does not require a release from the resident district or the option school district the student is attending at the time of such application, and the receiving district the student is applying to attend has forty-five days to issue acceptance or rejection if:

1. after February 1 the student relocated to a different resident district, or
2. the student's option district merged with another district effective after February 1, and
3. the student's attendance would occur during the next immediate and subsequent school years.

**Initial Decision for Acceptance or Rejection:** The option school district the student is applying to attend shall provide the resident school district, and if applicable, the option school district the student is attending at the time of such application, with the name of the applicant on or before April 1 or, in the case of an application submitted after March 15, within sixty days after submission. If the district rejects an application for a student to option in or out, the district will provide notification by certified mail to the parent/guardian of the specific reasons for rejection including a description of services and accommodations required that the district does not have the capacity to provide and the process for appealing the decision to the State Board of Education.

**Attendance at Option District:** In general, the option student shall attend the option district until graduation unless the student relocates in a different resident school district,

transfers to a private or parochial school, or chooses to return to the resident school district, or options into a subsequent option school district, except that no student may use the enrollment option program other than as provided in state statutes. No option student shall attend an option school for less than one year unless the student relocates to a different resident school district, completes requirements for graduation prior to the end of his or her senior year, transfers to a private or parochial school, or upon mutual agreement of the resident and option school districts cancels the enrollment option and returns to the resident school district or the previous option school district the student was attending immediately prior.

**Setting Standards for Acceptance or Rejection of an Option Request:** Such standards shall not include the failure to meet the March 15 deadline. The option district shall notify the parent/guardian and the resident district whether the application is accepted or rejected within sixty days after submission. False or substantively misleading information submitted by a parent/guardian on an application to an option district may be cause for the option district to reject a previously accepted application prior to the student's attendance.

The board shall adopt a resolution and publish its specific standards for acceptance and rejection of applications as an option school prior to October 15th of each school year for the next school year. Standards will conform to those set forth by state statute. These may include the capacity of a program, class, grade level, or school building. The board shall also adopt standards and conditions for acceptance or rejection of a request for release of a resident student submitting an option application after March 15. Such standards shall not include the failure to meet the March 15 deadline.

Capacity for the district's special education services shall be determined on a case-by-case basis as determined by the Director of Special Education or designee. If the district receives an option enrollment application indicating the student has an individualized education program under the Individuals with Disabilities Education Act or may be eligible to receive special education or related services, it shall be evaluated to determine if the appropriate class, grade level, or school building in the district has the capacity to provide the student with the appropriate services and accommodations.

An option enrollment application shall be rejected in the event the capacity of a program, class, grade level, or school building or the availability of appropriate special education programs operated by the District would be exceeded by acceptance of the application, and an option enrollment application shall be rejected in the event the application is for enrollment in a program, class, grade level, or school building which has been declared unavailable to option students due to lack of capacity.

The application may be rejected if it is not submitted on a form prescribed by the State Department of Education, is not completely and accurately filled in, is not received within the time required by law, or any additional information requested to be supplied is not supplied to

the School District within the time lines indicated; or in the event acceptance of the application is not required by law.

**Option Option Priorities:** An option district shall give first priority for enrollment to siblings of option students within the requirements of state statutes. The board shall follow statutes regarding the application of a student who relocates in a different district but wants to continue attending his or her original resident district or current option district.

**Acceptance or Rejection Procedures:** The option district shall notify the parent/guardian and the resident district whether the application is accepted or rejected within sixty days after submission. False or substantively misleading information submitted by a parent/guardian on an application to an option district may be cause for the option district to reject a previously accepted application prior to the student's attendance.

If an application is rejected by the option school district or if the resident school district rejects a request for release, the rejecting school district shall provide written notification to the parent or guardian stating (a) the specific reasons for the rejection including, for students with an individualized education program under the Individuals with Disabilities Education Act,, or with a diagnosed disability as defined in section 79-1118.01, a description of services and accommodations required that the school district does not have the capacity to provide, and (b) the process for appealing such rejection to the State Board of Education. Such notification shall be sent by certified mail.

The parent or legal guardian may appeal a rejection to the State Board of Education by filing a written request, together with a copy of the rejection notice, with the State Board of Education. Such request and copy of the notice must be received by the board within thirty days after the date the notification of the rejection was received by the parent or legal guardian. The hearing shall be held in accordance with the Administrative Procedure Act and shall determine whether the procedures of sections 79-234 to 79-241 have been followed. Any rejection based upon capacity limitations established under section 79-238 shall be the responsibility of the school district to prove in any appeal filed with the state board.

**Reporting to the Department of Education:** The district shall provide to NDE required information relating to all applications rejected by the option school district. Such information shall include, but not be limited to, (a) the number of applications rejected in each public school in such district, (b) an explanation why each application was rejected, and (c) whether each application for option enrollment indicated that the student had an individualized education program under the Individuals with Disabilities Education Act or had been identified as a student with a disability as defined in section 79-1118.01.

**Nonresident Students:** Nonresident students not going through option enrollment may also be admitted under a contract with the student's resident district at the discretion of the superintendent upon application and payment of tuition as stated in the contract. The tuition



## 503.03R1 - GUIDELINES FOR HANDLING ABSENCES AND TARDINESS

When it is necessary for a student to be absent for any reason, the parent or guardian of the student should call the school office no later than 9:00 am to verify the reason for the absence. If no phone call is received by the office, the student will be required to bring a note explaining the reason for the absence. This note must be dated and signed by a parent or guardian. If you forget your excuse, you will be asked to phone your parent to verify the reason for the absence to the principal or the secretary. If no phone call or note is received by the office, the absence will be considered truancy.

When a student returns from an absence, he/she shall report to the office for an admit slip before returning to any of their classes. If the student knows they are going to be absent ahead of time, this must be taken care of before the date(s) they will be absent and every effort must be made to make up any work ahead of time. ~~Two days will be allowed to make up work for each day missed if the absence is unexpected and beyond the control of the student. Example: If a student misses Monday, the work is due by the end of the day on Wednesday. If a student misses Monday and Tuesday, all work is due by the end of the day on Thursday. If the student misses Monday, Tuesday, and Wednesday, all work is due by the end of the day on Friday.~~ Students missing work due to absences will have 2 days to make up work before a "0" is entered however, a grade will be entered when the work is completed/turned in so long as the work is in prior to the end of the quarter. Example: If a student misses Monday, the work is due by the end of the day on Wednesday. If a student misses Monday and Tuesday, all work is due by the end of the day on Thursday. If the student misses Monday, Tuesday, and Wednesday, all work is due by the end of the day on Friday.

When the student knows he/she is going to be absent or the absence is prearranged, all effort should be made to complete and turn in all assignments he/she will miss prior to the date of the absence. If the student does not complete the work in the required amount of time, he/she will not be given credit for the assignments that are not completed and turned in to the teacher. The student and or the student's parent/guardian may request that a homework sheet be completed and a parent/guardian may pick up the work so the student can do the work at home. If this is not possible, the student and teacher will make arrangements for the student to make up the work within the required time.

**TARDINESS:** A student should be in the classroom and ready for class to start at the appropriate time. If the student is tardy for class for whatever reason, the teacher will report the student tardy and assign corrective measures as necessary; however, students who are consistently tardy may be referred to the office and will make up the time missed.

Students must establish habits that allow them to be to school and all classes on time and with all necessary materials. The purpose of this guideline is to assist students who are habitually late to class and/or school to be on time by assigning consequences for tardiness. Its purpose is

not to punish students who are rarely late for school and/or class who have a legitimate reason from a parent or guardian for being late.

Students who are late to school or referred to the office for being late to class and the tardy is unexcused will be assigned the following consequences:

First Offense: The student will be required to make up the time missed after school on the day they were tardy or when it is convenient for the building principal.

Second Offense: The student will be required to make up the time missed X two after school on the day they were tardy or when it is convenient for the building principal.

Third Offense: The student will be required to make up the time missed X three after school on the day they were tardy or when it is convenient for the building principal.

Fourth Offense: The student will be required to make up the time missed X four after school on the day they were tardy or when it is convenient for the building principal. This does not include students who are late do to a bus problem.

Students who are consistently late for school or classes may be excluded from school.

Approved:

Reviewed: 09/16/2022

Revised:

## 504.05 - STUDENT VEHICLES

Except for those students that have permission to use vehicles during the day, they should not go to their vehicles during the school day or the lunch period.

Students are not to use any form of motorized transportation other than that provided by the school, faculty, or staff, or their own parents without specific approval from the principal. Then, the student will be allowed to go directly to and from their destination. Students who live close to school may walk home for lunch if they so choose.

The north row of parking in the south lot is reserved for elementary staff and visitors. The east row of the west parking lot is reserved for high school staff and visitors.

If a student violates good driving practices /and or drives during the lunch period without permission, they will be required to report to the office first thing in the morning to turn in their keys and will not be allowed to pick them up until school is dismissed for the day. If the problem continues, we will ask to have his/her parents bring him/her to school. If the student lives in the rural area served by the District, we will suggest that they ride the bus.

Approved:

Reviewed: 10/10/2022, 10/14/2024

Revised:

## STUDENT BOARD REPRESENTATIVE - MONTHLY REPORT TEMPLATE



Student Board Representative  
Board of Education Report  
Date:11/11/2024  
5:00  
Submitted by: Austin Benda

### 1. Student Activities

- a. The cross country team had an amazing finish for the year with the girls getting 8th at state and the boys getting 11th.
- b. The football team finished the year 5-4, and that is a lot of improvement from two years ago.
- c. The volleyball team finished the year 12-18, which is really good for them because their program is really young. A lot of the starters are freshmen and sophomores.
- d. Winter sports have officially started, and everyone is so excited.

### 2. Other Pertinent Student Information/Feedback from Students

- a. Everyone misses the bells. That really did like the fun bells in between classes. Some of the students even said it gave them something to look forward to at the end of class and are curious if we can get the bells back and if we do get the bells back like I said last time they want to know if they can vote for the bell.
- b. The students are happy about the bobcat time on Wednesday because a lot of them are looking to increase their ACT scores, and this is going to help them since it helps some study in their worst subject or helps others increase theirs even more.
- c. Winter sports are here and everyone has been waiting for them. This is a lot of people's favorite sports of the year and they can't wait to get started.

### 3. Progress on Student Board Member Initiative

- a. I have taken another step and I have one person that I am helping Monday, Tuesday, and Thursday, this is improvement from last month since I would just have one person come talk to me every once in a while I am now able to help him every day.
- b. And my other one was keeping everyone positive. This has been going great since it hasn't been too hard since most of the students are excited for winter sports and can't wait for them to officially start. I know I said this a lot in my report but it was something that needed to be pointed out since everyone is excited. Also it relates to my first initiative, but the person I have been tutoring we are getting his grades up and that is making him more positive and I just really enjoy seeing that for him.
- c. That's how I have been doing on my initiative so far for the first quarter and hopefully second quarter I can do even more and continue to do what I am doing.

# Hemingford Public Schools

## Administrative Reports to Board of Education

**November 11, 2024**

**Mr. Arneson**  
**HES Enrollment**

Preschool	Kindergarten	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade	Total
13(+1)	26	20(-1)	19	26	41(-1)	29	32	206(-1)

**Strategic Plan:**

- I will be attending the State Education conference November 20-22
- I will be attending the State Principal Conference on December 4 and 5.
- I've attached some data about conference turnout.

**Assessment:**

- Winter testing will be in January

**Facilities:**

- We have all three of the new bike racks installed in front of the Elementary Building
- Our secured vestibule is closer to completion. The door locks are functional and it is working well.
- We received a bid for installing new doorbells at 3 doors for the main building, plus one door at South Campus. The bid came in higher than what we were comfortable with so I've reached out to some other businesses to acquire additional bids.

**Personnel:**

- No Report

**Upcoming Events:**

- I am participating on the external review team for Bridgeport's accreditation visit on January 21 and 22.

**Mrs. Plog**

**Special Education Numbers - From SRS (Student Records System) Current as of 11/8/24**

<b>Birth-3</b>
0

<b>Preschool</b>	<b>Kindergarten</b>	<b>1st Grade</b>	<b>2nd Grade</b>	<b>3rd Grade</b>	<b>4th Grade</b>	<b>5th Grade</b>	<b>6th Grade</b>	<b>(B-6th) Total</b>
5	4 (+1)	4 (+1)	9	7	7 (+1)	4	5	45 (+3)

<b>7th Grade</b>	<b>8th Grade</b>	<b>9th Grade</b>	<b>10th Grade</b>	<b>11th Grade</b>	<b>12th Grade</b>	<b>12+ (To age 21)</b>	<b>(7-12+) Total</b>
7	2	7 (-1)	7	3	6	0	32 (-1)

**Total Enrollment in PowerSchool - 386**

**Total Special Education Students - 77**

**Special Education Percentage - 19.9%**

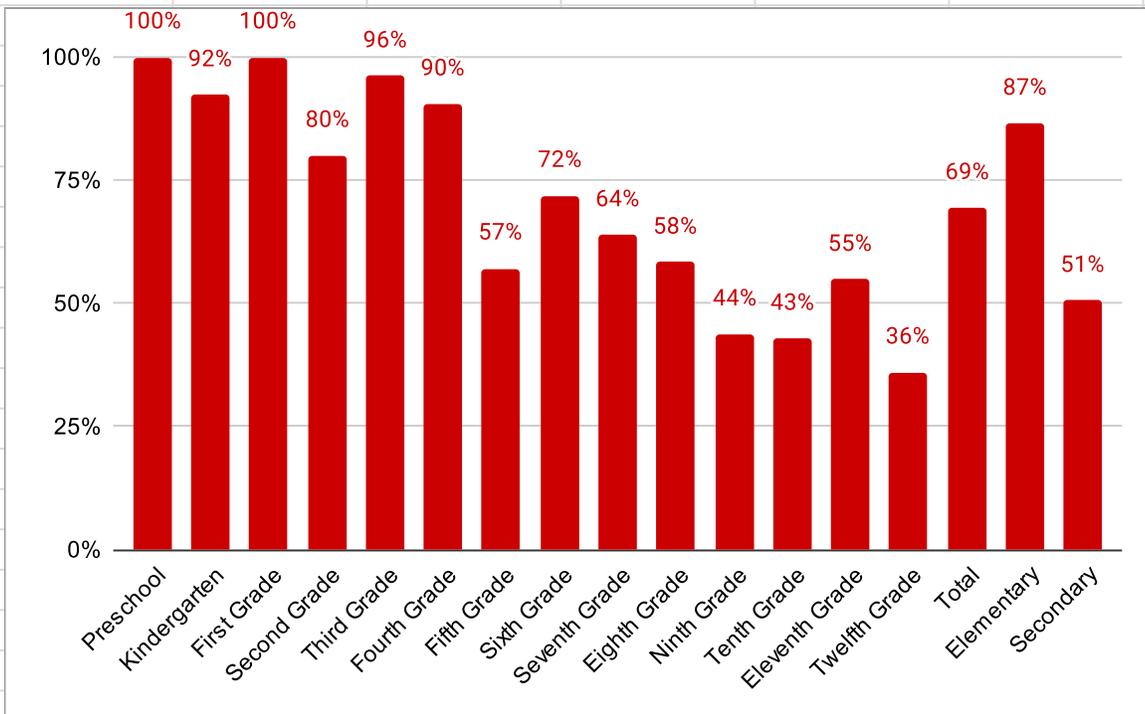
**State Average- 16% (NDE State Education Profile as of 2022-2023, the most recent data year available)**

- I have completed all required certified teacher evaluations for this semester. Erica Bruns, our new 5th-8th grade special education teacher, and Katie Kimball, our new school nurse, are both fitting into our school system and positively impacting our students. We're fortunate to have all of our special education positions filled and no anticipated vacancies for next year. Many Nebraska schools are not as lucky.
- This month I reviewed the Sped Advisor Child Count Reporting Due October 15. Natalie Wood does a great job getting all of our data uploaded correctly from PowerSchool and follows up to make sure we have no errors when the report is submitted to NDE. The Audit window for this report is October 16-31, and Natalie always submits our data on time.
- I completed the NDE Non-Public Proportionate Share Special Education Worksheet due December 15 each year. Although our district doesn't have any non-public schools, homeschooled students are considered as attending "exempt schools" which fall within the non-public school category. Presently, we have three homeschooled students who are receiving services through an Individualized Education Program (IEP). The

Proportionate Share Worksheet serves as the means by which NDE gathers information about non-public students receiving special education services from the public school. If you have any additional questions regarding special education involving non-public students, please don't hesitate to reach out.

- Last week on Thursday and Friday I was able to attend the yearly Tri-State Special Education Law Conference in Omaha. I attached a document listing the sessions from the conference. I have the electronic handouts from all sessions. If you see a session that interests you, I can email you the handouts that were available for that session. Thanks for allowing me to attend this conference every year. It is very beneficial and one that I look forward to attending.
- Let me know if you have any questions, thanks so much!!

	2024-2025					
	Semester 1			Semester 2		
	Attended	Enrollment	Percent	Attended	Enrollment	Percent
Preschool	12	12	100%			
Kindergarten	24	26	92%			
First Grade	21	21	100%			
Second Grade	16	20	80%			
Third Grade	25	26	96%			
Fourth Grade	38	42	90%			
Fifth Grade	8	14	57%			
Sixth Grade	23	32	72%			
Seventh Grade	23	36	64%			
Eighth Grade	14	24	58%			
Ninth Grade	14	32	44%			
Tenth Grade	12	28	43%			
Eleventh Grade	17	31	55%			
Twelfth Grade	9	25	36%			
<b>Total</b>	<b>256</b>	<b>369</b>	<b>69%</b>			
Elementary	167	193	87%			
Secondary	89	176	51%			



# 2024 TRI-STATE REGIONAL SPECIAL EDUCATION LAW CONFERENCE

OMAHA, NEBRASKA | NOVEMBER 7-8, 2024



## THURSDAY, NOVEMBER 7, 2024

**7:00 - 8:00**     **Registration and Breakfast**

**7:00 - 8:00**     **Legal Ethics and Special Education**

This session will discuss attorney wellness as an ethical imperative. This session will focus on stress management, trauma stewardship, physical and mental fitness, and healthy management of personal and professional boundaries and risks.

*\*This session is primarily intended for attorneys, mediators, advocates, administrative law judges, law office staff, and investigators.*

*Rooms 215-216*  
**Thomas Mayes**

**8:00 - 8:15**     **Welcome/Opening Remarks**

*Ballroom*

**8:15 - 10:00**     **Keynote: Special Ed Bootcamp 2024: Marching Through the Latest Legal Terrain**

Attention! To climb the ranks, one must stay up to date. In this presentation, school attorney Karen Haase will walk you in an orderly line through the latest special education decisions while providing a movie education on military cinema classics. This session will leave you feeling like "a lean, mean, [legally compliant] fighting machine!"

*Ballroom*  
**Karen Haase**

**10:00 - 10:15**     Break

**10:15 - 11:30**     **Breakout Session | Block A**

**A1 Unwind Child Find under Section 504 and IDEA**

As student needs grow more complex, so do issues related to child find. Where is the line between gen ed interventions under MTSS/RTI and the need to refer? What in the heck is specially designed instruction these days? This presentation will cover the core legal obligations briefly and then explore what courts, departments, and hearing officers have said most recently about these evergreen Child Find questions.

*North Ballroom*  
**Karen Haase**

**A2 Discipline of Students with Disabilities and Why It Matters**

We have work to do. Over 3 million missed days of school per year for students with disabilities removed from school. Know your role, be proactive, and be part of the solution.

*South Ballroom*  
**Lenore Knudtson**

- A3 Facilitating High-Conflict IEP Meetings (Repeated as B3)** *Rooms 210-212*  
**Robin Day**  
 Do you and your staff feel anxious about high-conflict IEP meetings? This presentation will show you how to prepare for contentious meetings effectively, lead with confidence, and handle meetings with minimal stress. You'll gain practical strategies for managing common high-conflict scenarios while fostering collaborative relationships with families. The presenter will cover current legal guidance on maintaining meeting focus without limiting parental participation, and permissible pre-meeting activities that don't cross the line of predetermination.
- A4 Select Issues in IDEA Behavior Management and Discipline (Repeated as C5)** *Rooms 213-214*  
**David Richards**  
 Behavior management for students with disabilities often requires unique strategies to prevent discrimination and ensure access to FAPE in the LRE. In this session, veteran school attorney Dave Richards will cover manifestation determination and the ten-day rule limiting disciplinary removals. He will also address disciplinary actions like bus suspensions, removals by parents or law enforcement, loss of extracurricular privileges, and revoked transfers. Additionally, Dave will explore emerging issues, including managing violent behavior in very young students (preschool through elementary age) and challenges in dynamics that undermine successful behavior management in compliance with IDEA and 504 discipline rules.
- A5 Highway to Help: Transportation Obligations for PK and General LRE (Repeated as B5)** *Rooms 215 - 216*  
**Bobby Truhe**  
 While state laws tend to vary, especially on Pre-Kindergarten transportation obligations, getting back to the legal basics and appropriately framing team transportation decisions is the best way to comply. After a quick tour of the legal requirements for transportation, we'll dive into recent cases and enforcement actions so attendees can better understand how to guide their teams through transportation decisions, no matter the age of the child.

**11:30 – 1:00 Lunch** *South Ballroom*

**1:00 - 2:15 Breakout Session | Block B**

- B1 Goals, Grades, and Goldilocks: Getting Grade-level IEP Goals Juuuuuuuust Right (Repeated as C1)** *North Ballroom*  
**Karen Haase**  
 We know IEPs must be written to reflect grade-level standards. We also know IEPs must be “appropriately ambitious” in light of each child's unique circumstances. How do you strike the right balance? In this session, we'll try to come up with the recipe--not too hot, not too cold. We'll use the law and the most recent guidance, court decisions, and state-level complaint outcomes as our ingredients.

**B2 Navigating General Supervision: Impact of Indicator 18 (Repeat C2)**

In this session, participants will gain a thorough understanding of general supervision under IDEA. The session will start with an overview of its purpose, general supervision, key elements, and importance for compliance with federal and state regulations. It will cover the impact of including Indicator 18 in the State Performance Plan/Annual Performance Report on local educational agencies. Finally, it will examine the U.S. Department of Education Office of Special Education Programs' 23-01 Guidance, focusing on its effects on general supervision practices and providing practical implementation insights.

*South Ballroom*  
**Jennifer  
Wolfsheimer**

**B3 Facilitating High Conflict IEP Meetings (Repeated as A3)**

Do you and your staff feel anxious about high-conflict IEP meetings? This presentation will show you how to prepare for contentious meetings effectively, lead with confidence, and handle meetings with minimal stress. You'll gain practical strategies for managing common high-conflict scenarios while fostering collaborative relationships with families. The presenter will cover current legal guidance on maintaining meeting focus without limiting parental participation, and permissible pre-meeting activities that don't cross the line of predetermination.

*Rooms 210-212*  
**Robin Day**

**B4 FAPE: The Endrew F. Standard Applied (Repeated as C4)**

The standard for FAPE in the Endrew F case relies on the unique circumstances of each student. That standard provides little clarity. How do educators create goals designed to satisfy FAPE? How do they monitor progress? Do we have court cases that provide guidance? These issues will be explored with an emphasis on practical application and plenty of time for Q and A.

*Rooms 213-214*  
**Jim Walsh**

**B5 Highway to Help: Transportation Obligations for PK and General LRE (Repeated as A5)**

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*Rooms 215-216*  
**Bobby Truhe**

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**2:15 - 2:45**

**Break**

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- C1 Goals, Grades, and Goldilocks: Getting Grade-level IEP Goals Juuuuuuust Right (Repeated as B1)** *North Ballroom*  
**Karen Haase**  
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- C3 Doing More with Less: How to Provide LRE During Staffing Shortages (Repeated as D5)** *Rooms 210-212*  
**Robin Day**  
Achieving IDEA’s mandate for least restrictive environment can be challenging during staff shortages. When students are segregated from general education peers more than necessary to meet their special education needs, districts risk increased family conflicts and possibly litigation. This presentation will explore the extent of a district’s obligation to serve students in the least restrictive environment and will offer practical strategies to meet this requirement while ensuring student safety and staff well-being.
- C4 FAPE: The Endrew F. Standard Applied (Repeated as B4)** *Rooms 213-214*  
**Jim Walsh**  
The standard for FAPE in the Endrew F case relies on the unique circumstances of each student. That standard provides little clarity. How do educators create goals designed to satisfy FAPE? How do they monitor progress? Do we have court cases that provide guidance? These issues will be explored with an emphasis on practical application and plenty of time for Q and A.

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*Rooms 215-216*  
**David Richards**

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# 2024 TRI-STATE REGIONAL SPECIAL EDUCATION LAW CONFERENCE

OMAHA, NEBRASKA | NOVEMBER 7-8, 2024



## FRIDAY, NOVEMBER 8, 2024

**7:00 - 8:00**     **Registration and Breakfast**

**7:00 - 8:00**     **Legal Ethics and Special Education**

*This session will discuss generative artificial intelligence in the practice of law and ethical concerns, including the American Bar Association's July 2024 formal opinion on generative AI and the practice of law.*

*\*This session is primarily intended for attorneys, mediators, advocates, administrative law judges, law office staff, and investigators.*

*Rooms 215-216*  
**Thomas Mayes**

**8:00 - 8:15**     **Welcome/Opening Remarks**

*Ballroom*

**8:15 - 9:30**     **Keynote: Addressing Challenging Behavior of Students with Disabilities: Lessons Learned**

In this session, David Hodgins will describe and discuss the various responsive options to responding to challenging behavior, and review and discuss federal court and due process hearing decisions involving behavior as well as the lessons and guidance that should be learned for effective and compliant educational programming for students with disabilities.

*Ballroom*  
**David Hodgins**

**9:30 - 9:45**     Break

**9:45 - 10:45**     **Breakout Session | Block D**

**D1 Making Your Point: Collaboration Between Special Education and General Education (Repeated as E1)**

In order to effectively serve students with disabilities, educators and administrators from both the special education world and general education world must collaborate and work together. This session focuses on keep principles and lessons of engagement to promote understanding and joint commitment for the benefit of students with disabilities. Mr. Hodgins will use real world examples and case law to illustrate ideas and suggestions on what to communicate, how to communicate, and the pitfalls to avoid.

*North Ballroom*  
**David Hodgins**

**D2 Demystifying Dyslexia in Child Find and Services (Repeated as E2)**

While each child is unique, over the years it is easy to spot trends. There's no doubt the increased focus on dyslexia is a trendline so far in the 2020s. This presentation will lay out what the law actually says and bring in the most recent cases on identifying and serving students where dyslexia is suspected or diagnosed. Let's put politics and podcasts aside and focus on compliance.

*South Ballroom*  
**Bobby Truhe**

**D3 Legal Issues When the School Provides FAPE at Home (Repeated as E3)**

Even before the pandemic, more and more students were receiving FAPE at home. While appropriate if the student is confined at home and unable to attend school, even with supplementary aids and services, FAPE at home is disfavored by IDEA and Section 504 view as a very restrictive setting. In this session, veteran school attorney Dave Richards will discuss the legal requirements for serving homebound students, including the roles of doctors and medical info in decisions, individualizing appropriate services, and ensuring IEP/504 plan implementation. We'll cover planning for school re-entry, the evolving role of technology, lessons learned from the pandemic, and address issues like extracurricular participation, non-attendance at home, and unsuitable home environments for FAPE services.

*Rooms 210-212*  
**David Richards**

**D4 Protecting Our Neediest - Fostering Connections Act and IDEA (Repeated as E4)**

Students with disabilities in foster care are protected by the Fostering Connections Act and IDEA for a reason - they are the most vulnerable. Learn about obligations and requirements, how to meet them, and how to help.

*Rooms 213-214*  
**Lenore Knudtson**

**D5 Doing More with Less: How to Provide LRE During Staffing Shortages (Repeated as C3)**

Achieving IDEA's mandate for least restrictive environment can be challenging during staff shortages. When students are segregated from general education peers more than necessary to meet their special education needs, districts risk increased family conflicts and possibly litigation. This presentation will explore the extent of a district's obligation to serve students in the least restrictive environment and will offer practical strategies to meet this requirement while ensuring student safety and staff well-being.

*Rooms 215-216*  
**Robin Day**

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**10:45 - 11:00** Break

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**E1 Making Your Point: Collaboration Between Special Education and General Education (Repeated as D1)**

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*North Ballroom*  
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*Rooms 213-214*  
**Lenore Knudtson**



Travis Miller <tmiller@gubn.org>

# Important Update: Social Media Litigation

1 message

**Frantz Law Group, APLC** <socialmedia@frantzlawgroup.com>  
Reply-To: socialmedia@frantzlawgroup.com  
To: tmiller@gubn.org

Tue, Nov 5, 2024 at 3:00 PM

**Frantz Law Group**  
A Professional Law Corporation  
TRIAL ATTORNEYS

**Nationally recognized law firm specializing in personal injury, wildfire and mass-action litigation**

Award-winning attorneys with over 120+ years of combined law experience

CONFIDENTIAL ATTORNEY-CLIENT COMMUNICATION; FOR FRANTZ LAW GROUP, APLC CLIENTS ONLY.

Dear Superintendent,

Please allow this email to serve as an update in the Social Media Litigation that your school district is part of. At the beginning of this year, defendants filed a motion to dismiss the school district and local government cases. On May 17, 2024, oral arguments were heard by counsel for both plaintiffs and defendants. On October 24, 2024, the court ruled on defendants' motion to dismiss. The court granted in part and denied in part defendants' motion to dismiss. The court granted the motion to dismiss regarding our claims of certain features of defendants' platforms that were subject to section 230 immunity and the first amendment.

**The Features the Court Found to be Barred by Section 230 and the First Amendment are:**

- Failing to put default protective limits on the length and frequency of sessions;
- Failing to institute blocks to use during certain times of day (such as during school hours or late at night);
- Not providing a beginning and end to a user’s “Feed”;
- Publishing geolocating information for minors;
- Recommending minor accounts to adult strangers;
- Limiting content to short-form and ephemeral content, and allowing private content;
- Timing and clustering of notifications of third-party content in a way that promotes addiction; and
- Use of algorithms to promote addictive engagement.

**The Features the Court Found not to be Barred by Section 230 and the First Amendment are:**

- Failure to implement robust age verification processes to determine users’ ages;
  - Failure to implement effective parental controls;
  - Failure to implement effective parental notifications;
  - Failure to implement opt-in restrictions on the length and frequency of use sessions;
  - Failure to enable default protective limits to the length and frequency of use sessions;
  - Creating barriers that make it more difficult for users to delete and/or deactivate their accounts than to create them in the first instance;
  - Failure to label content that has been edited, such as by applying a filter;
  - Making filters available to users so they can, among other things, manipulate their appearance; and
  - Failure to create adequate processes for users to report suspected CSAM to defendants’ platforms.
-

For your convenience, we have linked the court's ruling to this email.

[Click here to review ruling](#)

We are very pleased with the court's ruling which allows a majority of our claims to move past this motion to dismiss stage. The fact discovery stage of the litigation is currently nearing its end and we are moving on the expert discovery phase of the litigation.

For those of you who have completed the court ordered discovery questionnaire, you may be receiving an email in the next 30 days where we will be asking for you to re-sign the documents. We are now needing to separate the questionnaire into two documents which we will need you to sign.

**If you have not completed the discovery questionnaire and/or are not sure if you have completed this task, please email [wshinoff@frantzlawgroup.com](mailto:wshinoff@frantzlawgroup.com) to get a copy of this document. This questionnaire MUST BE COMPLETED AS PART OF THIS LITIGATION. Failure to complete this questionnaire may result in the case being dismissed.**

---

We appreciate the opportunity in representing your school district and community in this important litigation. We will continue to keep you apprised of any updates in this matter.

Sincerely,

**FRANTZ LAW GROUP, APLC**

James P. Frantz, Esq.

William B. Shinoff, Esq.

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DISCLAIMER REGARDING NO LEGAL ADVICE

If other counsel represents you, please disregard this message and unsubscribe from our mailing list. It is important you understand that unless and until you sign an attorney-client fee agreement and receive a copy signed by our firm, Frantz Law Group, APLC does not represent you, that is, you are not the firm's client until you do, and no attorney-client relationship is formed until then. Until you become a client, the firm have no obligation to provide any kind of information or advice to you about your claim, including but without limitation, when you should file the claim so that it is not too late (that is, before the statute of limitations expires). Similarly, the firm has no continuing obligation to provide updates regarding the case to those who are not clients. Nothing in this email is intended to provide you with legal advice regarding the statute of limitations or any other issue. It is important that you consult with an attorney regarding any deadline to file a lawsuit for your losses so that you do not lose your rights.

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Frantz Law Group, 402 W Broadway, Suite 860, San Diego, CA 92101, United States, 855-707-1194

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October 23, 2024

Travis Miller, Superintendent  
Hemingford Public Schools  
911 Niobrara Ave  
Hemingford, NE 69348

Dear Dr Miller:

The Nebraska Department of Education (NDE) would like to express its appreciation for the cooperation received during the comprehensive onsite fiscal monitoring review conducted on October 23, 2024.

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

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

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

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

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

The compliance review of the 2022-23 school year revealed:

- Federal Programs
  - Noted 6200 claimed Salary and Benefits. Time and effort certification contained an incorrect percentage. Documentation provided supported the expenditures.
- IDEA/SPED
  - Noted 6408 and 6421 claimed Services; 6406 claimed Salary and Benefits. Time and effort certification was acceptable. Documentation provided supported those expenditures.
- ESSER
  - ESSER II and ESSER III claimed expenditures to Supplies and Capital Assets. Per review of documentation items appear to meet the qualification of allowable uses related to COVID-19 response. Funding was utilized for ESEA Authorized activities, coordination of response efforts, technology, and renewal and acceleration.

#### Internal Controls

The entity's Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

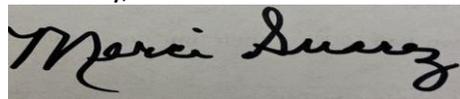
- The district policies and procedures referenced 2 CFR 200. 2 CFR 200 is updated on a regular basis, and it is, therefore, recommended the district review and update their policies as required.

As a result of these issues, NDE will follow up next time your district comes up for review. Federal award subrecipients are subject to fiscal monitoring efforts based on risk assessment at any given point of time.

The compliance review issues disclosed are the result of only items reviewed during the review. Compliance with all Federal laws and regulations applicable to the school district is the responsibility of the school district's management. The compliance review issues only reflect the results of the compliance review sample and should not be misconstrued as an endorsement of areas not reviewed.

If you have any comments or concerns about the results of this compliance review, please notify us by November 6, 2024.

Sincerely,



Merçi Suarez

Grants Management Specialist

(402) 937-3241

Email: [merci.suarez@nebraska.gov](mailto:merci.suarez@nebraska.gov)

cc: Tom Goeschel, Lisa Laws, E Nore, Amy Rhone, Jamie Chambers, Beth Wooster, Melody Hobson, Katie Graham, Zainab Rida



## NEBRASKA BANK CUSTOMER FEATURE: Hemingford Public Schools: Bobcat Branch, Hemingford, NE

The NEBRASKA BANK team is thrilled to announce the launch of our second In-School Savings program. The NEBRASKA BANK Bobcat Branch opened its doors to the students of Hemingford Elementary, Tuesday, October 8. We are excited to recognize the school and students, as our featured customers of November!



The In-Schools Savings Program was started with the Nebraska Council on Economic Education and the University of Nebraska in 2002. The program aims to teach children financial literacy through learning short- and long-term savings goals, counting currency and coin, and basic banking operations. Currently there are approximately 70 in-school savings programs in the state of Nebraska.

Since the launch of the Bobcat Branch at Hemingford Elementary, more than 60 kindergarten through sixth grade students have participated, and have collectively saved more than \$1,500 in four weeks.

Every Tuesday during the school year, NEBRASKA BANK staff visits the elementary school to set-up the Bobcat Branch where students are able to make deposits into their savings accounts. The program incentivizes consistent saving behaviors and growth goals with prizes, like stickers, yo-yos and more. These fun items create quite a bit of excitement for student savers.



Hemingford Public Schools Superintendent, Dr. Travis Miller said, “I am grateful to NEBRASKA BANK for their partnership in establishing this program. Our students are learning the importance of saving, developing financial literacy and personal discipline, and practicing essential banking skills—all within the convenience of our school. The NEBRASKA BANK team has provided our students with friendly, professional, and timely guidance. I am proud of the dedication shown by our team and appreciative of our partners for their hard work in making the Bobcat Branch a successful, hands-on learning experience for our students.”

A unique element of the program is Student Teller training and employment. Upper class elementary students are given the opportunity to learn the process of taking and recording deposits for participants as a teller. The Bobcat Branch has enlisted eight, 6th-graders to assist operations as student bank tellers. Sixth-grader, Kennedy Mahoney said, “My favorite part about being a teller is getting to meet new people and just learning new things about banking. I think it’s really fun! I’m also hoping that my class is able to win the Savers-of-the-Week classroom award this year.”



Hemingford Elementary Principal, Eric Arneson, echoes, “I think the Bobcat Branch offers such a great opportunity for our students to learn about the importance of creating a savings plan. It’s been a lot of fun to watch our sixth graders participate in running the branch and gaining real, hands-on education.”

NEBRASKA BANK Senior Vice President, Ryan Gasseling, shares, “The engagement from the students, the school staff, and administration has been amazing! Watching the excitement of the children and observing the student tellers grow in their knowledge and confidence, creates such a fulfilling experience for our team every week. We’ve also been fortunate to have many area businesses embrace this program building a true community partnership. Our entire team is excited to continue growing the Bobcat Branch and we are focused on increasing student participation with savings and in learning other essential life skills this program helps to develop.”

The NEBRASKA BANK team is thrilled to have the opportunity to serve our new student customers at the Bobcat Branch and look forward to watching their education and savings grow!

**More information can be found on In-School Savings Programs at:**

**<https://business.unl.edu/outreach/econ-ed/nebraska-council-on-economic-education/student-programs/in-school-savings-program/>**

# Superintendent's Report

November 11, 2024

## Secondary School Enrollment (+ or - based on comparison to prior month)

7th Grade	8th Grade	9th Grade	10th Grade	11th Grade	12th Grade	Total
36	24	31	28	31	25	<b>175</b>
		-1				

## Mission/Vision/Goals

- Staff have been working to implement MTSS practices. I really appreciated seeing Austin's perspective in his student board report. (I shared Austin's perspective with the high school staff, as I know they have been working hard to do things well for our students.)

## Policy

- The policy manual has been updated as of November 8, 2024, and the changes from the October 14 board meeting and October 16 special board meeting have been incorporated.

## Budget Planning and Management

- We hosted a federal programs onsite fiscal monitoring review on October 23rd. The exit report letter is attached. I would like to commend Kristy Hanks for her great work preparing for the review and maintaining quality documentation throughout the year for school district receipts and expenditures.
- Likewise, I appreciate all of Kristy's leadership in working with the auditors as they completed the audit.

## Educational Leadership

- We are "live" on our search process for a secondary principal. As a reference, here is the link to a document outlining planned procedures and timeline for the recruitment of a high school principal [Secondary Principal Search Process](#)
- Parent Teacher Conferences were on October 16th. Thank you to Mr. Arneson for putting together the district-wide participation data.

## Organizational and Cultural Leadership

- I would like to commend Mrs. Johnston for her leadership in working with our student council to plan for an enjoyable and meaningful Red Ribbon Week. Retired State Trooper Chuck Elley presented a message to our students highlighting the risks of drug use and providing information to students to help them protect themselves online.

## Professional Leadership

- The high school will be transitioning to an electronic student pass system (hopefully by the end of the month). I appreciate April Hanson working closely with our teaching staff to evaluate different options to move our school forward on this digital initiative.

## Community Relations

- We recently hosted a visit by Katie Moser of InternNE (Aksarben). We were able to facilitate some connections through the Hemingford Chamber. I anticipate a future event hosted by the Mobius to promote the program.
- We also hosted a visit by Toshia Jones (Nebraska Department of Economic Development) and Hannah Robinson (BBDC) to our schools. Toshia and Hannah are exploring greater connections between school and workplaces as part of the 6 Regions, One Nebraska (state economic development initiative.)
- Our school's Bobcat Branch was recently featured in a publication from Nebraska Bank. I have attached a copy for your reference.

## Board-Superintendent Relations

- Thank you for taking the time to complete the superintendent evaluation. I appreciate the feedback from the board through the process.
- Justin Ansley, Blanche Randolph, and Trish Schumacher are registered for the State Education Conference. Mr. Arneson will be attending the conference, too.

## Strategic Plan (Highlights)

- Reporting order on these Principles is based on the Prioritization Summary:
  - **Guiding Principle III: Student and Staff Well-Being**
    - Our counseling staff continues to implement the Character Strong materials/programming. As part of that work, they are utilizing screeners to help work toward ensuring we provide a program to meet the needs of all of our students.
  - **Guiding Principle I: Student-Centered Learning**
    - Sophomore students attended the "Career Cabs" event in Alliance. The JAG Program continues to progress in connecting students with potential career opportunities.
  - **Guiding Principle IV: Communication and Engagement**
    - I appreciate Mr. Westover and Mr. Arneson working together to add the events widget to the school app. If you haven't used it, I would recommend trying it out to keep track of upcoming events.

- Mrs. Plog is commended for responding to a patron's idea to include streaming links for away events on the social media feed for our school.
- **Guiding Principal II: Personnel Effectiveness**
  - At the secondary school, students will begin intervention during Bobcat Time on Wednesdays as part of MTSS implementation. The upper elementary school is exploring the possibility of using the Read 180 program as part of its ongoing reading skills development efforts.
- **Guiding Principal V: District Resources**
  - I appreciate the continued involvement of our faculty and staff in the facility planning work.

### **Planned Professional Travel**

- January 9-12, 2024 - International Academy of Educational Leaders Conference - Charlotte, NC
- January 15, 2024 - WNA/Region V Superintendent's Meeting - Alliance
- I plan to attend student activities as my schedule allows. (Hopefully, State events)

### **Board Reminders (from the Contract with the Superintendent)**

- **Evaluation.** The Board shall evaluate the Superintendent twice during the Superintendent's first year of employment and at least once each year thereafter. The first evaluation during the first year of employment and the yearly evaluations after the first year of employment shall occur no later than the regular November meeting. The Superintendent shall: remind the Board members in writing of this provision no later than its regular October meeting; make the Superintendent evaluation an agenda item for the regular November Board meeting during each year of this contract; and provide the Board members with the written evaluation instrument that is on file with the Nebraska Department of Education.
- **Renewal of Contract.** If a Board representative does not inform the Superintendent in writing on or before the seventh day after the regular December 2024 board meeting (and each December thereafter) of the Board's intention to consider the nonrenewal or amendment of this contract, the contract will automatically renew for a period of one year from and after the expiration date provided in Section 1 of this contract. The Superintendent shall remind the Board in writing of this provision no later than its regular November meeting of each year of this contract and shall make the renewal of the Superintendent's employment contract an agenda item for the regular December board meeting during each year of this contract. At the time of each contract renewal and/or amendment, the Superintendent shall be responsible for taking all necessary steps to ensure that the District has complied with the Superintendent Pay Transparency Act.

### **Leave Log**

- I have used seven days of PTO leave (July 5, July 16, July 17, July 18, July 19, August 2nd, and November 4th). I have 30 PTO Days Remaining in the contract year ending June 30th. I am planning to take PTO on November 21 and 22.

## Hemingford Public School District # 10 Policy review schedule : Adopted January 2024

January 2024	section 100 : 0100 - 0104.01 end	8 policies total
February 2024	section 200 : 0200.00 - 0204.01	25 policies total
March 2024	section 200 : 0204.02 - 0206.05 end	25 policies total
April 2024	section 300 : In full	27 policies total
May 2024	section 400 : 0400 - 0403.07	27 policies total
June 2024	section 400 : 0403.08 - 0406.09	27 policies total
July 2024	section 400 : 0406.50 - 0411.53	27 policies total
August 2024	section 400 : 0412.01 - 014305_end	28 policies total
September 2024	section 500 : 0500 - 0504.04	26 policies total
October 2024	section 500 : 0504.04R1 - 0504.23	26 policies total
November 2024	section 500 : 0504.24 - 0508.01	26 policies total
December 2024	section 500 : 0508.01E1 - 050801E4_end	25 policies total
January 2025	section 600 : 0600 - 0605.06	27 policies total
February 2025	section 600 : 0605.07 - 0610.02	26 policies total
March 2025	section 600 : 0611.01 - 0612.17 end	26 policies total
April 2025	section 700 : 0700 - 0705.02	18 policies total
May 2025	section 700 : 0705.03 - 0716.00 end	18 policies total
June 2025	section 800 : In full	27 policies total
July 2025	section 900 : In full	26 policies total
August 2025	section 1000 : In full	23 policies total