

Board of Education Regular Meeting

Monday, September 14, 2020 7:30 PM

Minden High School Media Center, 543 West Fifth, Minden, NE 68959-0301

Ken Carpenter: Present
Justin Glanzer: Absent
Craig Grams: Present
Richard Jacobsen: Present
Kevin Raun: Present
Rusty Rhynalds: Present
Justin Glanzer: Present

1. Call to Order

2. Public Comment

3. Consent Agenda

Action(s):

Motion to approve the Consent Agenda. This motion, made by Rusty Rhynalds and seconded by Ken Carpenter, Passed.

Voting Detail:

Ken Carpenter: Yea

Justin Glanzer: Yea

Craig Grams: Yea

Richard Jacobsen: Yea

Kevin Raun: Yea

Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

a. Consider Minutes from August 10 & August 31 Meeting

b. Consider Financial Reports

c. Consider Expenditures and Claims for Payment

4. Reports

a. Board Committees

b. Principals

c. Superintendent

d. Other

5. Policy Review and Updates

a. Consider Policy 1211 Title IX Grievance Policy

6. Action Items

- a. Consider, Discuss, and Take Action on the 2020-2021 Budget

Action(s) :

Motion to approve the 2020-2021 budget. This motion, made by Craig Grams and seconded by Justin Glanzer, Passed.

Voting Detail:

Ken Carpenter: Yea

Justin Glanzer: Yea

Craig Grams: Yea

Richard Jacobsen: Yea

Kevin Raun: Yea

Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

- b. Consider, Discuss, and Take Action on Final Tax Request

Action(s) :

Motion to approve the final tax request and read resolution. This motion, made by Rusty Rhynalds and seconded by Justin Glanzer, Passed.

Voting Detail:

Ken Carpenter: Yea

Justin Glanzer: Yea

Craig Grams: Yea

Richard Jacobsen: Yea

Kevin Raun: Yea

Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

- c. Consider, Discuss, and Take Action on Easement Agreement with City of Minden

Action(s) :

Motion to approve the Easement Agreement with the City of Minden. This motion, made by Craig Grams and seconded by Kevin Raun, Passed.

Voting Detail:

Ken Carpenter: Yea

Justin Glanzer: Yea

Craig Grams: Yea

Richard Jacobsen: Yea

Kevin Raun: Yea

Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

- d. Consider, Discuss, and Take Action on 2019-2020 Audit Agreement

Action(s) :

Motion to approve the audit agreement with Dana F. Cole. This motion, made by Justin Glanzer and seconded by Ken Carpenter, Passed.

Voting Detail:

Ken Carpenter: Yea

Justin Glanzer: Yea

Craig Grams: Yea

Richard
Jacobsen: Yea

Kevin Raun: Yea

Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

e. Consider, Discuss, and Take Action on Ayr Construction Change Order #4

Action(s):

Motion to approve Ayr Construction Change Order #4. This motion, made by Rusty Rhynalds and seconded by Justin Glanzer, Passed.

Voting Detail:

Ken Carpenter: Yea

Justin Glanzer: Yea

Craig Grams: Yea

Richard
Jacobsen: Yea

Kevin Raun: Yea

Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

f. Consider, Discuss, and Take Action on Nemaha Construction Change Order #2

Action(s):

Motion to approve Nemaha Construction Change Order #2. This motion, made by Rusty Rhynalds and seconded by Justin Glanzer, Passed.

Voting Detail:

Ken Carpenter: Yea

Justin Glanzer: Yea

Craig Grams: Yea

Richard
Jacobsen: Yea

Kevin Raun: Yea

Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

g. Consider, Discuss, and Take Action on CBS Contractors Change Order #2

Action(s):

Motion to approve CBS Contractors Change Order #2. This motion, made by Ken Carpenter and seconded by Kevin Raun, Passed.

Voting Detail:

Ken Carpenter: Yea
Justin Glanzer: Yea

Craig Grams: Yea
Richard
Jacobsen: Yea
Kevin Raun: Yea
Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

h. Consider, Discuss, and Take Action on Bus Purchase

Action(s):

Motion to approve the purchase of 1 propane bus; to authorize the Superintendent to negotiate the price of same vehicle; and to authorize the payment for same vehicle. This motion, made by Justin Glanzer and seconded by Ken Carpenter, Passed.

Voting Detail:

Ken Carpenter: Yea
Justin Glanzer: Yea

Craig Grams: Yea
Richard
Jacobsen: Yea
Kevin Raun: Yea
Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

7. **Executive Session**

a. Enter Executive Session

Action(s):

At 8:12pm, motion to enter executive session to discuss litigation for the protection of public interest. This motion, made by Craig Grams and seconded by Justin Glanzer, Passed.

Voting Detail:

Ken Carpenter: Yea
Justin Glanzer: Yea

Craig Grams: Yea
Richard
Jacobsen: Yea
Kevin Raun: Yea
Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

b. Exit Executive Session

8. **Next Meeting on October 12**

9. **Adjournment**

Board Secretary

**MINDEN PUBLIC SCHOOLS
BOARD OF EDUCATION
August 10, 2020**

The agenda for the August 10, 2020 hearing and meeting was posted at the United States Post Office in Minden, Minden Exchange Bank, First Bank and Trust Company, Kearney County Courthouse, and the Minden city office. Agendas were mailed to the United States Post Office in Upland and Heartwell. The agenda was posted in the superintendent's office and notice was published in the local paper.

At 7:30 pm, motion by Glanzer and second by Carpenter to hear support, opposition, criticism, suggestions and observations of taxpayers relating to the proposed amendment to the 2019-2020 budget. Roll call: Carpenter, aye; Glanzer, aye; Grams, aye; Jacobsen, aye; Raun, aye; Rhynalds, aye. Motion carried.

There was no public comment on the amended budget.

The hearing was closed at 7:33 pm, following a motion by Glanzer and second by Raun. Roll call: Carpenter, aye; Glanzer, aye; Grams, aye; Jacobsen, aye; Raun, aye; Rhynalds, aye. Motion carried.

The board meeting began at 7:34 pm with all board members present.

John and Cathy Osgood presented public comment.

Motion by Rhynalds and second by Glanzer to approve the consent agenda consisting of minutes from the July 13 meeting, financial reports, and claims for payment. Roll call: Carpenter, aye; Glanzer, aye; Grams, aye; Jacobsen, aye; Raun, aye; Rhynalds, aye. Motion carried.

Motion by Glanzer and second by Jacobsen to approve the amended 2019-20 budget. Roll call: Carpenter, aye; Glanzer, aye; Grams, aye; Jacobsen, aye; Raun, aye; Rhynalds, aye. Motion carried.

Motion by Grams and second by Carpenter to approve the adoption of Policy 4003a Notice of Nondiscrimination and Policy 7070 Construction Manager at Risk. Roll call: Carpenter, aye; Glanzer, aye; Grams, aye; Jacobsen, aye; Raun, aye; Rhynalds, aye. Motion carried.

Motion by Raun and second by Glanzer to approve the amendments to Policy 1200 Anti-Discrimination, Policy 3560 Records Management & Disposition, Policy 4002 Equal Opportunity Employment, Policy 4003b Complaint Form, Policy 4190 Standards of Ethical & Professional Performance, Policy 4260 Standards of Ethical & Professional Performance, Policy 5101 Student Discipline, Policy 5401 Anti-Discrimination, and Policy 6380 Equal Opportunity – Instruction Program. Roll call: Carpenter, aye; Glanzer, aye; Grams, aye; Jacobsen, aye; Raun, aye; Rhynalds, aye. Motion carried.

Motion by Carpenter and second by Glanzer to reaffirm Policy 5417 School Wellness Policy. Roll call: Carpenter, aye; Glanzer, aye; Grams, aye; Jacobsen, aye; Raun, aye; Rhynalds, aye. Motion carried.

Motion by Carpenter and second by Jacobsen to approve the resolution regarding the Fall reopening and return to school with amendments by Raun. Roll call: Carpenter, aye; Glanzer, aye; Grams, aye; Jacobsen, aye; Raun, aye; Rhynalds, aye. Motion carried.

Motion by Glanzer and second by Raun to authorize Jeremy Knajdl to write checks for the 2019-2020 year end bills. Roll call: Carpenter, aye; Glanzer, aye; Grams, aye; Jacobsen, aye; Raun, aye; Rhynalds, aye. Motion carried.

At 8:37 pm, the meeting was adjourned per Board President action.

Secretary, Board of Education

**MINDEN PUBLIC SCHOOLS
BOARD OF EDUCATION
August 31, 2020**

The agenda for the August 31, 2020 board retreat was posted at the United States Post Office in Minden, Minden Exchange Bank, First Bank and Trust Company, Kearney County Courthouse, the Minden city office, and in the superintendent's office. Agendas were mailed to the United States Post Office in Upland and Heartwell. Notice was published in the local paper.

The board meeting began at 11:03 am with all board members present.

The board discussed the 2020-21 budget.

At 2:15 pm, the meeting was adjourned per Board President action.

Secretary, Board of Education

Checks For Payment Listing

Date	Check Number	Payee	Reason	Amount
08/26/2020	1191	Amazon Capital Services, Inc.	Ag Classroom Supplies	\$ 283.46
08/26/2020	1191	Amazon Capital Services, Inc.	Chromebook Chargers	\$ 214.79
08/26/2020	1191	Amazon Capital Services, Inc.	Cleaning Supplies (ESSER)	\$ 914.85
08/26/2020	1191	Amazon Capital Services, Inc.	East iPad Charging Cables (ESSER)	\$ 482.79
08/26/2020	1191	Amazon Capital Services, Inc.	MS Supplies	\$ 287.79
08/26/2020	1191	Amazon Capital Services, Inc.	PPE (ESSER)	\$ 196.00
08/26/2020	1191	Amazon Capital Services, Inc.	Signage (ESSER)	\$ 57.85
08/26/2020	1191	Amazon Capital Services, Inc.	Supplies	\$ 142.94
08/26/2020	1191	Amazon Capital Services, Inc.	Vinyl Gloves (ESSER)	\$ 404.04
08/26/2020	1192	Apple Computer	East iPads	\$ 58,800.00
08/26/2020	1193	Blick Art Materials	HS Art Supplies	\$ 89.68
08/26/2020	1193	Blick Art Materials	MS Art Supplies	\$ 19.16
08/26/2020	1194	Cash-wa Distributing Co.	Ice Machine	\$ 2,090.00
08/26/2020	1195	Communications Engineering, Inc.	CLJ East Door Key Fob	\$ 2,214.00
08/26/2020	1195	Communications Engineering, Inc.	CLJ East Side Cameras	\$ 10,441.00
08/26/2020	1195	Communications Engineering, Inc.	East Security Camera System Upgrade	\$ 1,690.00
08/26/2020	1196	DAS State Accounting - Central Finance	Network Nebraska Fees	\$ 232.49
08/26/2020	1197	Engineered Controls, Inc.	MS HVAC Repair	\$ 135.00
08/26/2020	1198	Family Physical Therapy & Sports Center, P.C.	PT Services	\$ 45.75
08/26/2020	1199	Fifth Street Printing	Safe Schools Manual Printing	\$ 2,098.06
08/26/2020	1200	Fintie, LLC	East iPad Covers (ESSER)	\$ 2,798.00
08/26/2020	1200	Fintie, LLC	MS iPad Covers	\$ 839.40
08/26/2020	1201	GD Concrete Construction, Inc.	Outdoor Classroom Sidewalk Repair	\$ 4,860.00
08/26/2020	1201	GD Concrete Construction, Inc.	Sidewalk Additions	\$ 3,240.00
08/26/2020	1202	Hastings Tribune	Employment Advertising	\$ 137.60
08/26/2020	1202	Hastings Tribune	HS Media Center Subscription	\$ 160.00
08/26/2020	1203	Innovative Office Solutions	COOP Order	\$ 210.60
08/26/2020	1204	Island Sprinkler Supply	Sprinkler Supplies	\$ 123.89
08/26/2020	1205	Jim's OK Tire Minden, LLC	Hustler Mower Tire Repair	\$ 15.00
08/26/2020	1205	Jim's OK Tire Minden, LLC	Victory Bell Repair	\$ 159.00
08/26/2020	1206	K12 Management, Inc.	HS Online Curriculum Access (ESSER)	\$ 3,300.00
08/26/2020	1207	Kearney County Health Services	Bus Driver Physical	\$ 95.00
08/26/2020	1208	Kearney Hub	Employment Advertising	\$ 196.19
08/26/2020	1209	Kearney Hub.	HS Newspaper Subscription	\$ 183.35
08/26/2020	1210	Kearney Winnelson Co.	East Plumbing Repairs	\$ 406.82
08/26/2020	1210	Kearney Winnelson Co.	Sprinkler Repairs	\$ 5.73
08/26/2020	1211	Mammoth Containers	Storage Container	\$ 6,600.00
08/26/2020	1212	NAESP PEAP - ACA Orders	MS Awards Pins	\$ 155.00
08/26/2020	1213	National Art & School Supplies, Inc.	COOP Order	\$ 64.86
08/26/2020	1214	National Association of Agricultural Educators	CASE Certification for ASA	\$ 700.00
08/26/2020	1215	Popplers Music, Inc.	East Musical	\$ 34.99
08/26/2020	1216	Protex Central, Inc.	Elementary Extinguisher & Hood Inspection	\$ 239.00
08/26/2020	1217	Rack Performance, LLC	Rack Standard Renewal	\$ 1,000.00
08/26/2020	1218	REK Enterprises,	Grounds Rental	\$ 122.00
08/26/2020	1219	School Mate	HS Planners	\$ 868.00
08/26/2020	1220	Schoology, Inc.	Schoology Expansion (ESSER)	\$ 2,750.00
08/26/2020	1221	Staples Business Advantage	Copier Paper	\$ 3,478.80
08/26/2020	1221	Staples Business Advantage	Latex Free Gloves	\$ 68.32
08/26/2020	1222	Sunbelt Rentals, Inc.	Skidsteer Auger Attachment Rental	\$ 186.77
08/26/2020	1223	The Home Depot Pro	Custodial Supplies	\$ 843.48
08/26/2020	1224	Village Uniform	Hand Sanitizer	\$ 1,600.00
Total EOY General Fund Disbursements - August 2020				\$ 116,281.45

General Fund Expenditures

Account Description	Adopted Budget	Disbursed	Remaining Balance	Percent Spent
01100 - Regular Instruction	\$5,267,100.58	\$5,160,562.31	\$106,538.27	97.98%
01125 - Academic Intervention (Flex Funding)	\$82,902.56	\$86,820.77	(\$3,918.21)	104.73%
01200 - School Age SPED	\$1,067,059.47	\$988,452.37	\$78,607.10	92.63%
01291 - Preschool Age 3-5	\$30,252.82	\$20,308.76	\$9,944.06	67.13%
01292 - Preschool Age 0-2	\$3,111.63	\$2,990.62	\$121.01	96.11%
01300 - Summer School	\$15,039.18	\$4,270.74	\$10,768.44	28.40%
02120 - Guidance Counselor	\$313,604.76	\$307,174.52	\$6,430.24	97.95%
02130 - Health Services	\$62,413.74	\$58,270.33	\$4,143.41	93.36%
02141 - School Psychologist - School Age	\$66,279.44	\$67,773.99	(\$1,494.55)	102.25%
02151 - Speech Path & Deaf Ed	\$141,268.09	\$139,936.03	\$1,332.06	99.06%
02152 - Speech Path & Deaf Ed	\$5,118.40	\$4,607.19	\$511.21	90.01%
02161 - Occupational Therapy	\$20,500.00	\$24,661.27	(\$4,161.27)	120.30%
02171 - Physical Therapy	\$13,500.00	\$4,834.25	\$8,665.75	35.81%
02172 - Physical Therapy	\$100.00	\$0.00	\$100.00	0.00%
02173 - Physical Therapy	\$750.00	\$442.25	\$307.75	58.97%
02190 - Student Activities	\$212,890.52	\$206,469.01	\$6,421.51	96.98%
02213 - Instructional Staff Training	\$2,500.00	\$8,541.98	(\$6,041.98)	341.68%
02220 - Media Center	\$275,079.37	\$273,812.41	\$1,266.96	99.54%
02230 - Technology Support	\$0.00	\$1,979.96	(\$1,979.96)	0.00%
02240 - Assessment Coordinator	\$10,016.95	\$9,170.28	\$846.67	91.55%
02310 - Board of Education	\$47,500.00	\$43,995.87	\$3,504.13	92.62%
02320 - Superintendent	\$268,648.86	\$266,370.89	\$2,277.97	99.15%
02330 - District Legal Services	\$100,000.00	\$53,100.47	\$46,899.53	53.10%
02410 - Principal	\$614,883.19	\$597,616.90	\$17,266.29	97.19%
02510 - Business Office	\$194,225.50	\$180,816.20	\$13,409.30	93.10%
02610 - Custodial	\$469,194.69	\$416,797.75	\$52,396.94	88.83%
02620 - Building Maintenance	\$804,054.89	\$573,189.88	\$230,865.01	71.29%
02630 - Grounds Maintenance	\$193,844.69	\$124,852.63	\$68,992.06	64.41%
02640 - Equipment Repair & Maintenance	\$48,298.70	\$41,207.80	\$7,090.90	85.32%
02650 - Non-Pupil Vehicle	\$49,500.00	\$30,038.74	\$19,461.26	60.68%
02660 - Security	\$11,000.00	\$20,068.00	(\$9,068.00)	182.44%
02670 - Safety	\$12,560.00	\$16,973.95	(\$4,413.95)	135.14%
02710 - School Bus Driving	\$278,443.53	\$200,543.49	\$77,900.04	72.02%
02712 - School Age SPED Driving	\$2,198.83	\$1,264.78	\$934.05	57.52%
02713 - Below Age 5 SPED Driving	\$10,493.10	\$3,694.43	\$6,798.67	35.21%
02730 - School Bus Driving Vehicle Maintenance	\$199,230.69	\$67,747.91	\$131,482.78	34.00%
02732 - School Age SPED Vehicle Maintenance	\$2,000.00	\$162.64	\$1,837.36	8.13%
02733 - Below Age 5 SPED Vehicle Maintenance	\$0.00	\$221.20	(\$221.20)	0.00%
03535 - High Ability Learners	\$62,897.14	\$43,632.68	\$19,264.46	69.37%
06200 - Title IA	\$126,002.00	\$108,851.15	\$17,150.85	86.39%
06310 - Title IIA	\$41,804.00	\$42,327.28	(\$523.28)	101.25%
06406 - IDEA Preschool (619) Base Allocation	\$2,124.00	\$1,128.50	\$995.50	53.13%
06408 - IDEA Part B (611)	\$164,810.00	\$164,810.81	(\$0.81)	100.00%
06412 - IDEA Non-Public	\$4,280.00	\$4,280.00	\$0.00	100.00%
06700 - Carl Perkins	\$0.00	\$2,469.79	(\$2,469.79)	0.00%
06996 - Elementary & Secondary School Emergency Fund	\$0.00	\$103,831.71	(\$103,831.71)	0.00%
08000 - Transfers (Outgoing)	\$50,000.00	\$50,000.00	\$0.00	100.00%
09000 - Reimbursed by Other Funds/Entities	\$0.00	\$0.38	(\$0.38)	0.00%
Total	\$11,347,481.32	\$10,531,074.87	\$816,406.45	92.81%

2019/20 Projections vs. Actuals for General Fund As of August 31, 2020

Income

2019/20 Budgeted Income = \$10,507,481.32

Month	Projected Income	Actual Income	Over/(Under) Projection	Running Balance Over/(Under) Projection
September	\$2,017,436.41	\$1,941,671.95	(\$75,764.46)	(\$75,764.46)
October	\$577,911.47	\$654,085.97	\$76,174.50	\$410.04
November	\$145,003.24	\$200,345.19	\$55,341.95	\$55,751.99
December	\$142,901.75	\$161,606.78	\$18,705.03	\$74,457.02
January	\$1,731,632.92	\$1,427,819.14	(\$303,813.78)	(\$229,356.76)
February	\$838,497.01	\$968,515.03	\$130,018.02	(\$99,338.74)
March	\$551,642.77	\$653,872.18	\$102,229.41	\$2,890.67
April	\$501,206.86	\$502,685.38	\$1,478.52	\$4,369.19
May	\$2,718,285.42	\$2,838,095.36	\$119,809.94	\$124,179.13
June	\$971,942.02	\$742,478.40	(\$229,463.62)	(\$105,284.49)
July	\$113,480.80	\$318,964.19	\$205,483.39	\$100,198.90
August	\$197,540.67	\$144,335.30	(\$53,205.37)	\$46,993.53

Cash Flow

Month	Projected Cash Flow	Actual Cash Flow	Over/(Under) Projection	Running Balance Over/(Under) Projection
September	\$958,716.40	\$928,709.07	(\$30,007.33)	(\$30,007.33)
October	(\$335,560.78)	(\$192,226.11)	\$143,334.67	\$113,327.34
November	(\$784,355.48)	(\$669,489.61)	\$114,865.87	\$228,193.21
December	(\$768,301.00)	(\$715,504.14)	\$52,796.86	\$280,990.07
January	\$831,777.65	\$506,370.84	(\$325,406.81)	(\$44,416.74)
February	(\$74,975.24)	\$152,640.39	\$227,615.63	\$183,198.89
March	(\$357,290.48)	(\$217,006.07)	\$140,284.41	\$323,483.30
April	(\$415,669.63)	(\$363,440.31)	\$52,229.32	\$375,712.62
May	\$1,752,614.76	\$2,050,313.20	\$297,698.44	\$673,411.06
June	(\$2,806.63)	(\$99,557.54)	(\$96,750.91)	\$576,660.15
July	(\$807,934.68)	(\$541,206.10)	\$266,728.58	\$843,388.73
August	(\$836,214.89)	(\$816,203.47)	\$20,011.42	\$863,400.15

Expenses

2019/20 Budgeted Expenses = \$11,347,481.32

Month	Projected Expenses	Actual Expenses	Over/(Under) Projection	Running Balance Over/(Under) Projection
September	\$1,058,720.01	\$1,012,962.88	(\$45,757.13)	(\$45,757.13)
October	\$913,472.25	\$846,312.08	(\$67,160.17)	(\$112,917.30)
November	\$929,358.72	\$869,834.80	(\$59,523.92)	(\$172,441.22)
December	\$911,202.75	\$877,110.92	(\$34,091.83)	(\$206,533.05)
January	\$899,855.27	\$921,448.30	\$21,593.03	(\$184,940.02)
February	\$913,472.25	\$815,874.64	(\$97,597.61)	(\$282,537.63)
March	\$908,933.25	\$870,878.25	(\$38,055.00)	(\$320,592.63)
April	\$916,876.49	\$866,125.69	(\$50,750.80)	(\$371,343.43)
May	\$965,670.66	\$787,782.16	(\$177,888.50)	(\$549,231.93)
June	\$974,748.65	\$842,035.94	(\$132,712.71)	(\$681,944.64)
July	\$921,415.48	\$860,170.29	(\$61,245.19)	(\$743,189.83)
August	\$1,033,755.56	\$960,538.77	(\$73,216.79)	(\$816,406.62)

General Fund Balance

Beginning Reconciled GF Balance = \$2,560,021.43

Month	Projected GF Balance	Actual Reconciled GF Balance	Over/(Under) Projection
September	\$3,518,737.83	\$3,488,730.50	(\$30,007.33)
October	\$3,183,177.05	\$3,296,504.39	\$113,327.34
November	\$2,398,821.57	\$2,627,014.78	\$228,193.21
December	\$1,630,520.57	\$1,911,510.64	\$280,990.07
January	\$2,462,298.22	\$2,417,881.48	(\$44,416.74)
February	\$2,387,322.98	\$2,570,521.87	\$183,198.89
March	\$2,030,032.50	\$2,353,515.80	\$323,483.30
April	\$1,614,362.87	\$1,990,075.49	\$375,712.62
May	\$3,366,977.63	\$4,040,388.69	\$673,411.06
June	\$3,364,171.00	\$3,940,831.15	\$576,660.15
July	\$2,556,236.32	\$3,399,625.05	\$843,388.73
August	\$1,720,021.43	\$2,583,421.58	\$863,400.15

MINDEN PUBLIC SCHOOLS
TREASURER'S REPORT
August 31, 2020

SCHOOL BALANCE - July 31, 2020			\$36,191.50
Current Months Receipts			\$146,395.79
Transfers from Investments			\$925,000.00
Total Beginning Balance and Receipts			\$1,107,587.29
Less: Disbursements			\$963,464.12
Transfer to Investments			\$0.00
Total Disbursements			\$963,464.12
SCHOOL BALANCE - August 31, 2020			\$144,123.17
BALANCE PER BANK STATEMENT - August 31, 2020			\$232,954.61
Deposits In Transit			\$0.00
LESS : Outstanding Checks			\$88,831.44
RECONCILED BANK BALANCE - August 31, 2020			\$144,123.17
(Balance - August 31, 2019 = \$150,837.51)			
GENERAL FUND INVESTMENTS			\$2,439,298.41
Money Market Minden Exchange	\$1,156,053.34	0.45% demand	
Money Market First Bank	\$1,283,245.07	0.28% demand	
(Balance August 31, 2019 = \$2,409,183.92)			
DEPRECIATION FUND INVESTED			\$693,029.76
Money Market Minden Exchange Bank	\$304,614.76	0.45% demand	
Money Market First Bank	\$118,716.54	0.28% demand	
NE Liquid Asset Fund - Depreciation Fund	\$269,693.27	0.02% demand	
Checking Minden Exchange Bank	\$5.19		
(Balance August 31, 2019 = \$682,881.38)			
BUILDING FUND			\$1,128,284.94
Money Market Minden Exchange Bank	\$755,733.27	0.45% demand	
Money Market First Bank	\$358,338.00	0.28% demand	
NE Liquid Asset Fund - Building Fund	\$14,209.17	0.02% demand	
Checking Minden Exchange Bank	\$4.50		
(Balance August 31, 2019 = \$2,145,891.42)			
BOND FUND			\$1,624,170.63
Money Market Minden Exchange Bank	\$825,316.36	0.45% demand	
NE Liquid Asset Fund - Bond Fund	\$798,854.27	0.02% demand	
(Balance August 31, 2019 = \$1,833,299.06)			
LUNCH FUND			\$91,980.41
Money Market First Bank	\$3,901.97	0.08% demand	
Checking First Bank	\$88,078.44		
(Balance August 31, 2019 = \$56,493.09)			
FUNDS PLEDGED FOR DEPOSITS			
Minden Exchange Bank	\$6,451,565.66	Plus 250M FDIC	
First Bank	\$2,000,000.00	Plus 250M FDIC	

Scott W. Johnson, Treasurer

MINDEN PUBLIC SCHOOLS
TREASURER'S REPORT SUPPLEMENT
ACCOUNT RECONCILIATIONS
August 31, 2020

Bank	Account #	Beginning Balance	Plus: Receipts	Plus/(Minus) Transfers	Minus: Expenditures	Ending/ Reconciled Balance	Previous Year Ending Balance
General Fund							
MEB	401505	\$36,191.50	\$146,395.79	\$925,000.00	\$963,464.12	\$144,123.17	\$150,837.51
MEB	601096	\$2,080,489.36	\$563.98	(\$925,000.00)	\$0.00	\$1,156,053.34	\$1,133,466.85
FB&T	801472	\$1,282,944.19	\$300.88	\$0.00	\$0.00	\$1,283,245.07	\$1,275,717.07
	Subtotal	\$3,399,625.05	\$147,260.65	\$0.00	\$963,464.12	\$2,583,421.58	\$2,560,021.43
Depreciation Fund							
MEB	401919	\$5.19	\$0.00	\$0.00	\$0.00	\$5.19	\$5.19
MEB	613109	\$304,498.38	\$116.38	\$0.00	\$0.00	\$304,614.76	\$4,392.17
FB&T	807982	\$118,688.71	\$27.83	\$0.00	\$0.00	\$118,716.54	\$118,020.13
NLAF	9300656	\$269,692.83	\$0.44	\$0.00	\$0.00	\$269,693.27	\$560,463.89
	Subtotal	\$692,885.11	\$144.65	\$0.00	\$0.00	\$693,029.76	\$682,881.38
Building Fund							
MEB	106690	\$4.50	\$0.00	\$592,785.54	\$592,785.54	\$4.50	\$1.47
MEB	603209	\$1,346,041.65	\$2,477.16	(\$592,785.54)	\$0.00	\$755,733.27	\$300,067.02
FB&T	801407	\$358,253.98	\$84.02	\$0.00	\$0.00	\$358,338.00	\$57,953.90
NLAF	9300655	\$14,208.88	\$0.29	\$0.00	\$0.00	\$14,209.17	\$1,787,869.03
	Subtotal	\$1,718,509.01	\$2,561.47	\$0.00	\$592,785.54	\$1,128,284.94	\$2,145,891.42
Bond Fund							
MEB	620112	\$808,713.53	\$16,602.83	\$0.00	\$0.00	\$825,316.36	\$584,366.65
NLAF	9300692	\$798,852.97	\$1.30	\$0.00	\$0.00	\$798,854.27	\$1,248,932.42
	Subtotal	\$1,607,566.50	\$16,604.13	\$0.00	\$0.00	\$1,624,170.63	\$1,833,299.07
Lunch Fund							
FB&T	990119	\$53,672.48	\$51,473.26	\$0.00	\$17,067.30	\$88,078.44	\$52,248.94
FB&T	801399	\$3,901.72	\$0.25	\$0.00	\$0.00	\$3,901.97	\$4,244.15
	Subtotal	\$57,574.20	\$51,473.51	\$0.00	\$17,067.30	\$91,980.41	\$56,493.09
Grand Total		\$7,476,159.87	\$218,044.41	\$0.00	\$1,573,316.96	\$6,120,887.32	\$7,278,586.39

Total Minden FB Field/Track Renovation Project as of 08/31/2020

Item #	Work Description	Original Budget	Change Orders	Current Budget	Total Work Previously Completed and Billed	Work Billed This Period	Materials Purchased and Stored	Total Completed & Stored	% Complete	Remaining Balance	Retainage
1	Field Lighting - ProTech Electric Services, Inc.										
a	Demo	\$11,000.00		\$11,000.00	\$11,000.00			\$11,000.00	100.00%	\$0.00	\$1,100.00
b	Sports Lighting Material	\$217,500.00		\$217,500.00	\$217,500.00			\$217,500.00	100.00%	\$0.00	\$21,750.00
c	Sports Lighting Labor	\$20,000.00		\$20,000.00	\$20,000.00			\$20,000.00	100.00%	\$0.00	\$2,000.00
d	Quazite/Hand hole	\$4,000.00		\$4,000.00	\$4,000.00			\$4,000.00	100.00%	\$0.00	\$400.00
e	Breakers	\$400.00	(\$400.00)	\$0.00	\$0.00			\$0.00	100.00%	\$0.00	\$0.00
f	Directional Boring	\$12,500.00		\$12,500.00	\$12,500.00			\$12,500.00	100.00%	\$0.00	\$1,250.00
g	Wire Material & Labor	\$10,755.00	(\$1,545.00)	\$9,210.00	\$9,210.00			\$9,210.00	100.00%	\$0.00	\$921.00
h	Bond	\$5,150.00		\$5,150.00	\$5,150.00			\$5,150.00	100.00%	\$0.00	\$515.00
2	Grandstands - CBS Constructors										
a	Wood Plank Removal & Hole Drilling	\$18,200.00		\$18,200.00	\$18,200.00			\$18,200.00	100.00%	\$0.00	\$1,820.00
b	Aluminum Planking Materials & Accessories	\$55,550.00		\$55,550.00	\$55,550.00			\$55,550.00	100.00%	\$0.00	\$5,555.00
c	Concrete Work	\$25,250.00		\$25,250.00	\$22,250.00	\$3,000.00		\$25,250.00	100.00%	\$0.00	\$2,525.00
d	ADA Modifications	\$15,100.00		\$15,100.00	\$10,000.00	\$5,100.00		\$15,100.00	100.00%	\$0.00	\$1,510.00
e	Install New Planking & Center Aisle Rail	\$18,500.00		\$18,500.00	\$15,000.00	\$3,500.00		\$18,500.00	100.00%	\$0.00	\$1,850.00
f	New Security Fence	\$6,900.00		\$6,900.00	\$0.00	\$2,500.00		\$2,500.00	36.23%	\$4,400.00	\$250.00
g	Retaining Wall Repairs - Thrasher	\$0.00	\$29,995.00	\$29,995.00	\$29,995.00			\$29,995.00	100.00%	\$0.00	\$2,999.50
3	Concession/Restroom Renovation - Ayr Construction										
a	Doors & Hardware - Johnson Hardware	\$6,083.00	\$525.00	\$6,608.00	\$6,608.00			\$6,608.00	100.00%	\$0.00	\$660.80
b	Roofing - Fisher Roofing	\$6,000.00		\$6,000.00	\$6,000.00			\$6,000.00	100.00%	\$0.00	\$600.00
c	Glass - Howard's Glass	\$5,137.00		\$5,137.00	\$5,137.00			\$5,137.00	100.00%	\$0.00	\$513.70
d	Bathroom Partitions - Kully's	\$5,750.00		\$5,750.00	\$5,750.00			\$5,750.00	100.00%	\$0.00	\$575.00
e	Stucco - Sam's Construction	\$17,600.00		\$17,600.00	\$17,600.00			\$17,600.00	100.00%	\$0.00	\$1,760.00
f	HVAC - K-T Heating	\$5,316.00		\$5,316.00	\$5,316.00			\$5,316.00	100.00%	\$0.00	\$531.60
g	Painting - Kucera Painting	\$7,933.00		\$7,933.00	\$7,933.00			\$7,933.00	100.00%	\$0.00	\$793.30
h	Electrical - Gilbert Electric	\$12,300.00		\$12,300.00	\$12,300.00			\$12,300.00	100.00%	\$0.00	\$1,230.00
i	Concrete - A-1 Construction	\$16,180.00	\$900.00	\$17,080.00	\$17,080.00			\$17,080.00	100.00%	\$0.00	\$1,708.00
j	Plumbing - K&G	\$28,000.00		\$28,000.00	\$28,000.00			\$28,000.00	100.00%	\$0.00	\$2,800.00
k	General Contracting - Ayr Construction	\$44,509.00		\$44,509.00	\$44,509.00			\$44,509.00	100.00%	\$0.00	\$4,450.90
m	New Electrical Service & Tuck Pointing - Ayr Construction	\$0.00	\$41,838.65	\$41,838.65	\$41,838.65			\$41,838.65	100.00%	\$0.00	\$4,183.87
4	General Construction - Nemaha Sports Construction				\$0.00						
a	Mobilization	\$82,490.97		\$82,490.97	\$52,490.97	\$30,000.00		\$82,490.97	100.00%	\$0.00	\$6,749.10
b	Class IV Milling	\$34,931.87		\$34,931.87	\$34,931.87			\$34,931.87	100.00%	\$0.00	\$3,493.19
c	Remove Asphalt	\$1,364.16		\$1,364.16	\$1,364.16			\$1,364.16	100.00%	\$0.00	\$136.42
d	Remove Concrete	\$3,675.74		\$3,675.74	\$3,675.74			\$3,675.74	100.00%	\$0.00	\$367.57
e	Remove Long Jump Pit	\$1,399.20		\$1,399.20	\$1,399.20			\$1,399.20	100.00%	\$0.00	\$139.92
f	Remove Drain Pipe & Headwall	\$1,320.00		\$1,320.00	\$1,320.00			\$1,320.00	100.00%	\$0.00	\$132.00
g	Remove Chain Link Fence (6')	\$1,478.40		\$1,478.40	\$1,478.40			\$1,478.40	100.00%	\$0.00	\$147.84
h	Remove Chain Link Fence (4')	\$3,429.14		\$3,429.14	\$3,429.14			\$3,429.14	100.00%	\$0.00	\$342.91
i	Remove & Re-Install Gate (3')	\$440.00		\$440.00	\$0.00	\$440.00		\$440.00	100.00%	\$0.00	\$22.00
j	Remove & Re-Install Gate (4')	\$220.00		\$220.00	\$0.00	\$220.00		\$220.00	100.00%	\$0.00	\$11.00
k	Remove & Re-Install Gate (6')	\$165.00		\$165.00	\$0.00	\$165.00		\$165.00	100.00%	\$0.00	\$8.25
l	Remove & Re-Install Gate (11')	\$165.00		\$165.00	\$0.00	\$165.00		\$165.00	100.00%	\$0.00	\$8.25
m	Remove & Re-Install Gate (12')	\$165.00		\$165.00	\$0.00	\$165.00		\$165.00	100.00%	\$0.00	\$8.25
n	Install 5' Gate	\$550.00		\$550.00	\$0.00	\$550.00		\$550.00	100.00%	\$0.00	\$27.50
o	Remove Trees	\$5,599.00		\$5,599.00	\$5,599.00			\$5,599.00	100.00%	\$0.00	\$559.90
p	Excavation	\$48,749.40		\$48,749.40	\$42,749.40	\$6,000.00		\$48,749.40	100.00%	\$0.00	\$4,574.94
q	Embankment	\$3,303.30		\$3,303.30	\$3,303.30			\$3,303.30	100.00%	\$0.00	\$330.33
r	Waste	\$19,221.30		\$19,221.30	\$19,221.30			\$19,221.30	100.00%	\$0.00	\$1,922.13
s	Subgrade Prep - Track & High Jump	\$40,707.64		\$40,707.64	\$40,707.64			\$40,707.64	100.00%	\$0.00	\$4,070.76
t	Bituminous Foundation Course - Track & High Jump	\$30,003.86		\$30,003.86	\$30,003.86			\$30,003.86	100.00%	\$0.00	\$3,000.39
u	5" Thick Asphalt	\$210,533.40		\$210,533.40	\$210,533.40			\$210,533.40	100.00%	\$0.00	\$21,053.34
v	6" Thick Concrete	\$49,852.96		\$49,852.96	\$41,852.96	\$8,000.00		\$49,852.96	100.00%	\$0.00	\$4,585.30
w	4" Thick Concrete	\$60,278.42		\$60,278.42	\$10,000.00	\$50,278.42		\$60,278.42	100.00%	\$0.00	\$3,513.92

Bank Statement Reconciliation

Description

Adjustment Date

Adjustment Amount

Minden High School

08/01/2020 through 08/31/2020

Bank Statement Reconciliation Summary

Statement Balance	\$ 328,478.20
- Outstanding checks	\$ 10,682.96
+ Outstanding Deposits	\$ 0.00
+ Outstanding Adjustments	\$ 0.00
- Outstanding Investment Transfers	\$ 0.00
Total	\$ 317,795.24
+ Investments	\$ 37,000.00
Book Balance	\$ 354,795.24

Checks For Payment Listing

Date	Check Number	Payee	Reason	Amount
09/15/2020	1231	Ameritas Life Insurance Corp.	Ameritas Tsa	\$ 500.00
09/15/2020	1232	Ameritas Life Insurance Corp..	Vision Insurance	\$ 1,063.56
09/15/2020	1233	Blue Cross Blue Shield	Dental Insurance	\$ 646.05
09/15/2020	1233	Blue Cross Blue Shield	District Dental Insurance	\$ 190.79
09/15/2020	1233	Blue Cross Blue Shield	District HDHP Health Ins 2PT	\$ 4,724.28
09/15/2020	1233	Blue Cross Blue Shield	District HDHP Health Ins 9 Mo	\$ 1,213.48
09/15/2020	1233	Blue Cross Blue Shield	District HDHP Health Ins FAM	\$ 3,151.50
09/15/2020	1233	Blue Cross Blue Shield	District HDHP Health Ins SNG	\$ 2,559.95
09/15/2020	1233	Blue Cross Blue Shield	District HDHP Health Ins SPD	\$ 1,044.00
09/15/2020	1233	Blue Cross Blue Shield	District Health Ins 2PT	\$ 23,704.12
09/15/2020	1233	Blue Cross Blue Shield	District Health Ins 9 Mo	\$ 13,559.54
09/15/2020	1233	Blue Cross Blue Shield	District Health Ins FAM	\$ 93,107.00
09/15/2020	1233	Blue Cross Blue Shield	District Health Ins SNG	\$ 7,473.95
09/15/2020	1233	Blue Cross Blue Shield	District Health Ins SPD	\$ 6,159.45
09/15/2020	1233	Blue Cross Blue Shield	District Health Ins Split	\$ 1,862.14
09/15/2020	1233	Blue Cross Blue Shield	Feba Bcbs Dental 2PT	\$ 616.74
09/15/2020	1233	Blue Cross Blue Shield	Feba Bcbs Dental FAM	\$ 1,290.00
09/15/2020	1233	Blue Cross Blue Shield	Feba Bcbs Dental SPD	\$ 200.56
09/15/2020	1233	Blue Cross Blue Shield	Health Insurance	\$ 752.53
09/15/2020	1234	Credit Management Services, Inc.	Credit Mgmt Services, Inc	\$ 26.24
09/15/2020	1235	Horace Mann Life Insurance Company	Horace Mann Life Insurance	\$ 1,475.00
09/15/2020	1236	Madison National Life Insurance Co., Inc.	Feba Life Insurance	\$ 275.00
09/15/2020	1236	Madison National Life Insurance Co., Inc.	Long-Term Disability	\$ 1,243.70
09/15/2020	1236	Madison National Life Insurance Co., Inc.	Term Life Policy	\$ 457.06
09/15/2020	1237	Minden Exchange Bank & Trust Co.	HSA Contribution	\$ 2,874.26
09/15/2020	1238	Minden Public Schools	District Court	\$ 1,186.00
09/15/2020	1238	Minden Public Schools	F/b Dependent Care	\$ 2,691.69
09/15/2020	1238	Minden Public Schools	F/b Medical Dental	\$ 3,920.90
09/15/2020	1238	Minden Public Schools	Increased Retirement Percent	\$ 12,900.05
09/15/2020	1238	Minden Public Schools	NE Retirement	\$ 87,529.77
09/15/2020	1238	Minden Public Schools	NE Retirement Repayment	\$ 288.50
09/15/2020	1239	Mps Payroll	Federal Withholding	\$ 40,390.08
09/15/2020	1239	Mps Payroll	FICA	\$ 63,891.52
09/15/2020	1239	Mps Payroll	Medicare	\$ 14,942.34
09/15/2020	1240	Mps Payroll NE Income Tax	State Withholding - NE	\$ 17,754.62
09/15/2020	1241	New York Life	Ny Life Tsa	\$ 200.00
09/15/2020	1242	Alpha Rehabilitation, P.C.	OT & Speech Services	\$ 359.41
09/15/2020	1243	Amazon Capital Services, Inc.	Business Prime Essential Membership	\$ 179.00
09/15/2020	1243	Amazon Capital Services, Inc.	Face Masks (ESSER)	\$ 238.50
09/15/2020	1243	Amazon Capital Services, Inc.	HS Ag Class Supplies	\$ 159.85
09/15/2020	1243	Amazon Capital Services, Inc.	HS Life Skills Textbooks	\$ 93.54
09/15/2020	1243	Amazon Capital Services, Inc.	HS Media Center Supplies	\$ 179.94
09/15/2020	1243	Amazon Capital Services, Inc.	HS Office & MS Library CPU Supplies	\$ 158.87
09/15/2020	1243	Amazon Capital Services, Inc.	HS Office Computer Supplies	\$ 289.98
09/15/2020	1243	Amazon Capital Services, Inc.	HS Supplies	\$ 1,023.84
09/15/2020	1243	Amazon Capital Services, Inc.	iPad Covers (ESSER)	\$ 218.85
09/15/2020	1243	Amazon Capital Services, Inc.	MS & School Psych Supplies	\$ 562.08
09/15/2020	1243	Amazon Capital Services, Inc.	MS Media Center Supplies	\$ 136.90
09/15/2020	1243	Amazon Capital Services, Inc.	MS Supplies (ESSER)	\$ 57.98
09/15/2020	1243	Amazon Capital Services, Inc.	Thermometer Order Refund	\$ (298.91)
09/15/2020	1244	Aurora Cooperative	Fuel	\$ 1,566.90
09/15/2020	1245	Axtell Community Schools	SPED Contracted Services	\$ 2,592.80

Checks For Payment Listing

Date	Check Number	Payee	Reason	Amount
09/15/2020	1245	Axtell Community Schools	SPED Oversight Contract	\$ 750.00
09/15/2020	1246	Black Hills Energy	Bus Barn Natural Gas	\$ 116.19
09/15/2020	1246	Black Hills Energy	East Natural Gas	\$ 475.42
09/15/2020	1246	Black Hills Energy	MS Natural Gas (Activity Bldg Meter)	\$ 575.06
09/15/2020	1246	Black Hills Energy	MS/HS Natural Gas	\$ 903.28
09/15/2020	1247	Bosselman Energy, Inc.	Kerosene	\$ 233.75
09/15/2020	1248	Business Telecommunication Systems	HS Phone System Update	\$ 50.00
09/15/2020	1249	Cardmember Service	HS Principal Computer Supplies	\$ 66.77
09/15/2020	1249	Cardmember Service	HS Software Subscription	\$ 5.00
09/15/2020	1249	Cardmember Service	MS Supplies	\$ 100.00
09/15/2020	1249	Cardmember Service	Superintendent Computer Software	\$ 49.99
09/15/2020	1250	Carolina Biological Supply Company	HS Ag Class Supplies	\$ 600.03
09/15/2020	1251	Century Link Long Distance	Long Distance Telephone Service	\$ 18.60
09/15/2020	1252	CenturyLink - Regular Telephone	Telephone Service	\$ 558.65
09/15/2020	1253	City Of Minden	Utilities	\$ 30,064.99
09/15/2020	1254	Clearly Communications	Telephone Services	\$ 243.79
09/15/2020	1255	Companion	East Library Management Software	\$ 800.00
09/15/2020	1255	Companion	MS Library Management software	\$ 800.00
09/15/2020	1256	Conditioned Air Mechanical Systems & Service	MS HVAC Repair	\$ 14,323.25
09/15/2020	1257	Dollar General	East Art Supplies	\$ 10.05
09/15/2020	1257	Dollar General	East SPED Supplies	\$ 10.95
09/15/2020	1257	Dollar General	HS Custodial Supplies	\$ 21.25
09/15/2020	1258	Educational Service Unit #10	PowerSchool Hosting Fees	\$ 8,738.72
09/15/2020	1259	Educational Service Unit #11	In-Service, Switch, & Software	\$ 4,658.30
09/15/2020	1260	Egan Supply Co.	Vacuum & Floor Scrubber Parts	\$ 412.22
09/15/2020	1261	Engineered Controls, Inc.	Service Contract	\$ 3,435.00
09/15/2020	1262	Fifth Street Printing	East Face Badges	\$ 234.00
09/15/2020	1262	Fifth Street Printing	Envelope Printing	\$ 38.00
09/15/2020	1262	Fifth Street Printing	HS Principal Supplies	\$ 39.75
09/15/2020	1263	Glass Doctor of Central Nebraska	Plexiglass (ESSER)	\$ 125.60
09/15/2020	1264	HF Group	Book Binding	\$ 108.30
09/15/2020	1265	Hometown Leasing	Copier & Printer Lease #22795217	\$ 3,900.00
09/15/2020	1266	Hudl	2020-21 Hudl Subscription	\$ 4,049.00
09/15/2020	1267	Innovative Office Solutions	COOP Order	\$ 13.09
09/15/2020	1268	Jim's OK Tire Minden, LLC	05 Pickup Tire Repair	\$ 19.50
09/15/2020	1268	Jim's OK Tire Minden, LLC	Bus 00A Tires	\$ 672.12
09/15/2020	1269	Kearney Hub	Employment Advertising	\$ 284.46
09/15/2020	1270	Kearney Winnelson Co.	East Plumbing Repairs	\$ 2.32
09/15/2020	1271	Lab-Aids, Inc.	HS Ag Class Supplies	\$ 524.89
09/15/2020	1272	Mason's Market	Central Office Supplies	\$ 96.63
09/15/2020	1272	Mason's Market	Custodial Supplies	\$ 5.97
09/15/2020	1272	Mason's Market	Preschool Supplies	\$ 72.83
09/15/2020	1273	Minden Courier	District Printing & Advertising	\$ 656.18
09/15/2020	1274	Minden Hardware	Supplies & Repairs	\$ 566.36
09/15/2020	1275	Minden Lumber & Concrete	East Repairs	\$ 14.86
09/15/2020	1275	Minden Lumber & Concrete	FB Field Repair	\$ 37.07
09/15/2020	1275	Minden Lumber & Concrete	FB Filed Repairs	\$ 147.00
09/15/2020	1275	Minden Lumber & Concrete	Field Marking Chalk	\$ 62.72
09/15/2020	1275	Minden Lumber & Concrete	Football Field Repair	\$ 270.00
09/15/2020	1275	Minden Lumber & Concrete	MS Repairs	\$ 14.97
09/15/2020	1276	Minden Office Supply	Classroom Supplies	\$ 184.58
09/15/2020	1276	Minden Office Supply	East Supplies	\$ 52.85

Checks For Payment Listing

Date	Check Number	Payee	Reason	Amount
09/15/2020	1277	Mosyle Corporation	MS iPad Management Software	\$ 10.08
09/15/2020	1278	Napa Auto Parts	Bus 00A Batteries	\$ 290.97
09/15/2020	1278	Napa Auto Parts	Grounds Supplies	\$ 9.99
09/15/2020	1279	NASB ALICAP	Insurance Premiums	\$ 148,871.00
09/15/2020	1280	Nasco	HS Ag Class Supplies	\$ 191.80
09/15/2020	1281	NCSA	NASA WebEd Series	\$ 150.00
09/15/2020	1281	NCSA	NASBO WebEd Series	\$ 150.00
09/15/2020	1281	NCSA	NCSA Membership Dues	\$ 585.00
09/15/2020	1282	Ne Association School Boards	NAEP Membership Dues	\$ 30.00
09/15/2020	1283	Ne Speech Language Hearing	NSLHA Fall Conference Fee	\$ 175.00
09/15/2020	1284	One Source	Background Checks	\$ 197.00
09/15/2020	1285	Payless Office Products, Inc	Sanitizing Wipes	\$ 1,087.89
09/15/2020	1286	Perry, Guthery, Haase & Gessford, P.C., L.L.O	Legal Fees - General	\$ 1,494.00
09/15/2020	1286	Perry, Guthery, Haase & Gessford, P.C., L.L.O	Legal Fees - Water Damage	\$ 2,432.72
09/15/2020	1287	Presto-X Company	Pest Control Services	\$ 133.00
09/15/2020	1288	Renaissance Learning	AR Platform License	\$ 4,789.00
09/15/2020	1289	Scholastic Magazines	East Classroom Magazines	\$ 1,647.75
09/15/2020	1289	Scholastic Magazines	HS Classroom Magazines	\$ 486.26
09/15/2020	1289	Scholastic Magazines	MS Classroom Magazines	\$ 1,087.35
09/15/2020	1290	School Health Corporation	COOP Order	\$ 431.76
09/15/2020	1291	Schoone, David I	CDL License Renewal	\$ 59.50
09/15/2020	1292	Spracklin Chiropractic	DOT Physical	\$ 90.00
09/15/2020	1293	The Home Depot Pro	Custodial Supplies	\$ 503.80
09/15/2020	1294	Verizon Wireless	Wireless Hotspot Data Plan - ESSER	\$ 160.04
09/15/2020	1295	Village Uniform	MS Mop & Mat Service	\$ 260.00
09/15/2020	1296	Widdifield, James T	August Reimbursement	\$ 153.80
09/15/2020	1297	Woodward's Disposal Service, Inc.	Shredding Service	\$ 52.00
09/15/2020	1298	Wright Express Fleet Services	Fuel	\$ 319.40
09/15/2020	1299	Xello, Inc.	MS Classroom Software	\$ 685.00
09/15/2020	EFT	Minden Exchange Bank - EFT	Direct Deposit Fees	\$ 35.05
Subtotal				\$ 670,169.37
Net Payroll - September 2020				\$ 361,132.80
Total General Fund Disbursements - September 2020				\$ 1,031,302.17

Secretary Kenneth Carpenter

Lunch Fund Checks and Liabilities

Check Number	Date	Payee	Reason	Amount
5590	8/7/2020	Minden Hardware	Kitchen Supplies	\$4.99
5591	8/7/2020	Hiland Dairy	Milk Products	\$2,640.14
5593	8/7/2020	Cash-wa Distributing Co.	Commodities	\$2,209.50
5594	8/7/2020	Amazon Capital Services, Inc.	Breakfast Cart Supplies	\$319.56
5595	8/7/2020	Egan Supply Co.	Ziploc Bags - 2 Gallon	\$58.14
5596	8/7/2020	Rapids Wholesale	Potholders	\$14.64
187	9/15/2020	Ameritas Life Insurance Corp..	EE Vision Insurance Premiums	\$43.16
188	9/15/2020	Blue Cross Blue Shield	Health & Dental Insurance Premiums	\$5,235.33
189	9/15/2020	Madison National Life Insurance Co., Inc.	EE FEBA Life Insurance Premiums	\$11.00
189	9/15/2020	Madison National Life Insurance Co., Inc.	EE Life Insurance Premiums	\$9.49
189	9/15/2020	Madison National Life Insurance Co., Inc.	Long Term Disability	\$9.80
190	9/15/2020	Minden Exchange Bank & Trust Co.	EE & ER HSA Contributions	\$164.82
191	9/15/2020	Minden Public Schools	EE & ER Retirement Contributions	\$2,139.24
191	9/15/2020	Minden Public Schools	Employee FEBA - Medical/Dental	\$208.33
192	9/15/2020	Mps Payroll	EE & ER FICA, Medicare, & Federal Income Tax	\$1,987.73
193	9/15/2020	Mps Payroll NE Income Tax	EE Nebraska Income Tax Withholding	\$145.67
Subtotal				\$15,201.54
Net Payroll - September 2020				\$ 8,806.16
Total Lunch Fund Disbursements				\$ 24,007.70

Building Fund Liabilities

Check Number	Date	Payee	Reason	Amount
559	9/15/2020	Ayr Construction & Remodeling, LLC	Retainage Released - Concession/Restroom Renovation Phase	\$19,807.17
560	9/15/2020	BSN Sports	15'x30' Track Protectors	\$1,200.00
560	9/15/2020	BSN Sports	Shipping	\$72.20
561	9/15/2020	CBS Constructors	ADA Modifications - 100% Complete	\$5,100.00
561	9/15/2020	CBS Constructors	Concrete Work - 100% Complete	\$3,000.00
561	9/15/2020	CBS Constructors	Install New Planking & Center Aisle Rail - 100% Complete	\$3,500.00
561	9/15/2020	CBS Constructors	New Security Fence - 36.23 % Complete	\$2,500.00
561	9/15/2020	CBS Constructors	Less: Retainage	(\$1,410.00)
562	9/15/2020	Communications Engineering, Inc.	FB Field Security Cameras	\$5,619.00
563	9/15/2020	Nemaha Sports Construction	4" Thick Concrete - 100% Complete	\$50,278.40
563	9/15/2020	Nemaha Sports Construction	6" Thick Concrete - 100% Complete	\$8,000.00
563	9/15/2020	Nemaha Sports Construction	CO #5 - Asphalt Over Run - 100% Complete	\$5,077.80
563	9/15/2020	Nemaha Sports Construction	Remove & Re-Install Gate (12') - 100% Complete	\$165.00
563	9/15/2020	Nemaha Sports Construction	Remove & Re-Install Gate (3') - 100% Complete	\$440.00
563	9/15/2020	Nemaha Sports Construction	Remove & Re-Install Gate (4') - 100% Complete	\$220.00
563	9/15/2020	Nemaha Sports Construction	Remove & Re-Install Gate (6') - 100% Complete	\$165.00
563	9/15/2020	Nemaha Sports Construction	Seeding - 74.92% Complete	\$2,390.00
563	9/15/2020	Nemaha Sports Construction	Sod - 76.21% Complete	\$19,220.22
563	9/15/2020	Nemaha Sports Construction	Install Sprinkler System - 100% Complete	\$35,026.20
563	9/15/2020	Nemaha Sports Construction	Long Jump Pits - 100% Complete	\$7,000.00
563	9/15/2020	Nemaha Sports Construction	Mobilization - 100% Complete	\$30,000.00
563	9/15/2020	Nemaha Sports Construction	Parking Lot Striping - 100% Complete	\$4,642.00
563	9/15/2020	Nemaha Sports Construction	Remove & Re-Install Gate (11') - 100% Complete	\$165.00
563	9/15/2020	Nemaha Sports Construction	Install 4" Perforated CCP Pipe - 100% Complete	\$14,129.86
563	9/15/2020	Nemaha Sports Construction	Install 5' Gate - 100% Complete	\$550.00
563	9/15/2020	Nemaha Sports Construction	Install 8" Perforated CCP Pipe - 100% Complete	\$8,346.76
563	9/15/2020	Nemaha Sports Construction	Install New Chain Link Fence (6') - 100% Complete	\$330.00
563	9/15/2020	Nemaha Sports Construction	Install Salvaged Chain Link Fence (4') - 100% Complete	\$11,515.84
563	9/15/2020	Nemaha Sports Construction	Install Salvaged Chain Link Fence - 100% Complete	\$3,578.40
563	9/15/2020	Nemaha Sports Construction	CO #6 - Add'l Seed & Sod and Regrade - 100% Complete	\$6,144.95
563	9/15/2020	Nemaha Sports Construction	CO #7 - New Sprinkler Control & Wiring - 100% Complete	\$1,519.00
563	9/15/2020	Nemaha Sports Construction	CO #8 - Upsize Irrigation Pipe - 100% Complete	\$2,145.00
563	9/15/2020	Nemaha Sports Construction	Concrete Drain - 100% Complete	\$935.00
563	9/15/2020	Nemaha Sports Construction	Concrete Stairs & Landings - 85.36% Complete	\$13,497.68
563	9/15/2020	Nemaha Sports Construction	Excavation - 100% Complete	\$6,000.00
563	9/15/2020	Nemaha Sports Construction	Less Retainage	(\$11,574.10)
564	9/15/2020	Yanda's Music	FB & SB Field Sound System Installation	\$19,528.00
Total Building Fund Disbursements - September 2020				\$278,824.38



MINDEN PUBLIC SCHOOLS
ACTIVITIES/ATHLETIC DEPARTMENT
Ed Rowse, Asst. Prin./Act. Dir.

622 W. 3rd Street
Minden, NE 68959-1598
308-832-2254 School
308-832-1892 Fax

SEPTEMBER 2019 BOARD MEETING
ACTIVITY DIRECTOR REPORT

As we head into September all sports have at least one competition under their belt and most have well more. Covid guidelines are critical to the success of our activities as we focus on staying in school as well as continue to compete in activities this fall. Minden Public Schools Covid guidelines are posted on the school website on the high school wall under the menu tab. I also have Covid guidelines from host schools logged in the same place on the high school wall of our website. Parents and fans are encouraged to read these guidelines not only for home activities but also when we go on the road as each school has their own guidelines. I will also continue to encourage athletes, students, parents and patrons to demonstrate good sportsmanship at our home and away games this year by announcing sportsmanship reminders at the beginning of contests and encouraging everyone to support our athletes, coaches and officials in a positive manner.

The varsity football team lost their first game to Boone Central last Friday but really played well in the second half. They travel to Hastings Adams Central Friday. The high school team has 52 players, about 8 more players than last year. The JV team defeated Cozad Tuesday night 20-6 at Cozad for their season opener. The Jr. high football team is playing at Gibbon Tuesday, September 8th. There are 11 seventh graders and 13 eighth graders in 7th-8th grade football. With a bit lower numbers this season we are expecting to play around 6 quarters of football with each opponent to get good experience for the players but not overuse our players.

The varsity volleyball team is 6-3 so far this season and has 22 players on the team. They were the runner up in the Minden Invite with a tough loss to the champion Thayer Central. The 7th-8th grade volleyball team will have their first match at home September 10 vs. Cozad. There are 19 seventh graders and 25 eighth graders out for volleyball.

Cross Country hosted their own Minden Invite on Saturday Sept 5th at 10 am. The girls finished runner up as a team and Jesse Hurt was the girls champion. Our boys finished 4th as a team. We will host the Minden Classic next Tuesday, September 15th at 4:30 pm.

Girls Golf has competed in two meets so far this season and they continue to improve. Our team was the champion at the always tough McCook Invite and will continue to improve as the season progresses.

Softball has competed in 11 games so far this season and has a record of 2-9 so far. They have competed with each team they have played and are showing steady improvement so far. They have 13 girls out for softball this season.

The Minden High School Band has been practicing hard and preparing for home game entertainment and marching competitions this fall. Our band program was invited to participate in a marching band competition at Alma October 17th at 1 pm. We will wait to see if we can attend due to Covid guidelines.

Play Production has finished tryouts and cast their roles for their upcoming season and will perform in November and December. Their numbers appear to be terrific again and we look forward to another great season for them.

It's been a smooth start to the fall sport season so far. It's my hope that we will be able to compete in all our scheduled activities and give our students as many opportunities and experiences as possible.

Ed Rowse

Minden Public School Board of Education Report
Mrs. Sandy Pohl, Principal
September, 2020

MAP testing: The Measurement of Academic Progress was completed by students in grades kindergarten through third in the areas of math, language usage, and reading. These results are used to guide instruction, measure academic effectiveness, and to monitor the progress of each student. This assessment also meets the screening requirements set under the Nebraska Reading Improvement Act. When students do not score at the threshold number for this assessment, a plan is developed to help support this student. The students will then be assessed again in the winter and the spring to update their areas of strength and areas to grow in.

Breakfast: New to this school year is “breakfast after the bell”. Previously, we would feed an average of thirty to fifty students a morning. Now that students are being served after the bell in their classrooms, we feed over one hundred fifty students a day.

Preschool: Minden Public Preschool is off to a busy start with a morning session and an afternoon session of preschool. Students are learning the routines and expectations of the school environment along with the academics incorporated into the preschool curriculum. Currently, our classes are full and we’re proud of the number of young children we are serving.

Safety Protocols: Safety is a top priority as we begin the school year and one of the most important ways to ensure safety is to practice in case of emergency. Students at East have already completed two fire drills and an internal lock down. Each of these practices are handled in an age appropriate manner in which we celebrate how many grown ups are present to take great care of us all day long. Our young ones trust the

adults in our building due to the positive relationships that are built beginning on the first day of school.

What others have to say:

“When I listen to the way the staff talks to kids in this building, there’s no way kids can’t smile and be happy being here.”-Martin Photographer during school pictures

"Best week ever for our younger boys! Wanted to tell you this morning that the staff member at the door knew exactly who Drew was when he walked to the door, 'Happy Friday Drew!' So awesome!! This same staff member saw a kindergarten student struggling with his mom and went right to the student and helped the mom and him...whoever that staff member was is a keeper."-East and Preschool mom

"Thank you for the change in how breakfast is served!! I know it has only been a few days but I know it is going to make our mornings at home so much better for Laynee because she knows she can eat with her friends when she gets to school."-mom

"Sandy, I'm so sorry it's so late in the evening, but I just have to tell you how amazing your school is. I wish we had even half the information that your school puts out on the facebook page for the safety of our kids. Just in case you and your teachers don't hear it enough, I just want you to know that, coming from a parent, you are making a huge difference in their lives. Thank you."

-parent from another district

"THANK YOU for a phenomenal first week of school. Can't imagine the hours and hours and hours of work you all have put in to get us this far. But they do not go unnoticed or unappreciated!!!"-East mom

Minden High School

September 2020

Board of Education Report



The school year is off to a great start, the students and staff have done a wonderful job of transitioning back to their more routine, and often busy day.

1. Entering the building:

The high school students have been doing an amazing job meeting this year's health guidelines. The procedure for a student to enter the building each day is as follows:

- a) Every student must enter the high school each morning through the main doors at the south side of the building.
- b) Students must be wearing their mask and each student is given hand sanitizer to enter the building.
- c) Students must present their student planner and a special stamp is placed on the appropriate day. Once the planner is stamped the student may enter the building.
- d) Students that do not have a stamp on the previous school day, which signifies the student was absent the day before, are directed to Libby's office for further screening.
- e) Students that were absent the day(s) before must have written documentation of absence before they are allowed to enter the building. If the student's health is questionable, then nurse Julie Anderson is called over to assess the situation before student is allowed to enter the building.
- f) Students are not allowed to enter the building if they do not have their planner and if they do not have written documentation of their absence.
- g) 1st period teachers verify that all students have planners stamped in appropriate day EACH morning to ensure that no student has bypassed the front door.

2. MAP (Measure of Academic Progress) Testing:

This past week we MAP tested our 9th-12th grade students in the area of Math, Language Arts, Reading, and Science. We will print those reports out and staff will use that data to help guide us in those academic areas to better serve our students individually and

collectively. We will also print out individual student reports and share those with parents during our Parent/Teacher Conferences, which will be held on September 23rd and 24th.

3. ACT-Sept. 22nd, 2020

On September 22nd, this year's seniors will be taking the ACT due to this class not having the opportunity to take the ACT last spring. This fall testing date will serve a number of purposes including: 1) allowing our senior students an opportunity to take the ACT for free before applying to colleges later this fall. 2) allows the school district a change to assess the learning of this year's seniors in relationship with former classes. 3) It gives the Nebraska Department of Education a tool to measure our district against other districts in the state.

4. Parent/Teacher Conferences-September 23rd & 24th

At the high school, we are moving forward with Parent/Teacher Conferences as scheduled on September 23rd and 24th. Social Distancing and the other applicable Directed Health Measures will be followed. Teachers will be holding individual parent conferences in their rooms to allow for social distancing. Additional precautions will also take place in the classrooms to ensure the health and well being of the conference participants. Teachers will contact those parents and guardians that are not able to attend the conferences to set up alternative conferences such as Zoom Conferences or telephone conferences.

5. Shout-out to Nurse Julie Anderson:

I would like to take this opportunity to express my gratitude for Julie Anderson. It goes without saying that Julie is a top-notch person, considering the ever-changing health regulations and the constant stress that is involved with keeping almost 900 students and staff healthy, she is doing an amazing job !!! Julie is a ROCK STAR !! We are so lucky to have a wonderful, loving, and positive nurse like her on our staff. I am not sure where we would be without her !!

6. Breakfast at the High School:

Sheila Sanford and her kitchen staff have also been doing a wonderful job with our new breakfast program. We are now serving breakfast between first and 2nd periods and our breakfast participation has increased over 400%. We averaged around 9 students that ate breakfast when we were serving breakfast before school and this year we now averaging over 40 students and frequently have days that over 50 students eat breakfast, which is fantastic.

**Minden Public Schools
C.L. Jones Middle School
September 2020 Report to the Board of Education
Mrs. Chelsey Jensen, Administrator**

The following information is a list of highlights at C.L. Jones Middle School:

MAP Testing- Measures of Academic Progress (MAP) assessments are complete for the fall in grades 4-8. The students did a nice job with MAP testing!

Walton Grant (NWEA)- The next scheduled Zoom meeting with NWEA will be September 11, 2020. We will be meeting within grade-level teams to review and analyze student data from the fall MAP testing results.

Fire Drills- The staff/ students completed two fire drills in the month of August. The staff and students did a wonderful job with the drills!

5th Grade Band Meeting- The 5th-grade band meeting took place on August 18th. There was a great turnout of students (and parents) interested in band. Currently, there are 34 fifth graders taking band.

Positive Phone Calls Home- I've asked the staff to send me names of students that have shown kindness, responsibility, and respect at school. I've enjoyed making positive phone calls home to parents to provide feedback of students showing positive character at school. This has been a great way for me to connect with families. Keep up the hard work CLJMS students!

Recess Additions- We have purchased two basketball hoops for the outside recess area at CLJMS. We are also adding a painted 4-square area for students. The students are enjoying playing basketball at recess time.

Preparing for Parent-Teacher Conferences-

We are preparing to offer in-person and Zoom parent-teacher conferences this fall. Students will meet with their teachers in classrooms instead of the gymnasium for conferences. We will require everyone to wear masks and sanitize their hands upon entering the building.

School-Wide Positive Behavior Support System-

I asked for volunteers to serve on a committee to review various resources/ programs to form/ implement a positive behavior support system for C.L. Jones Middle School. This will be a great way to teach behavior expectations for all students and to acknowledge positive student behavior consistently. The committee is reviewing various programs to utilize.

Influenza Vaccinations-

Two Rivers Public Health Department will offer influenza vaccinations on September 16th, 2020 at C.L. Jones Middle School. Thank you Two Rivers Public Health Department for offering this convenience to our students and staff members!

Parent- Advisory Committee-

The C.L. Jones Parent Advisory Committee met on September 2nd. This committee consisted of Angie Althouse, Justin Betty, Kyle Jensen, Valarie Grollmes, Sarah Swanson, and Chelsey Jensen. We discussed the plan for parent-teacher conferences, PAC goals/activities for this school year, and made plans for providing snacks/ meals for teachers during parent-teacher conferences. Kearney County Health Services has graciously volunteered to provide Subway sandwiches for staff during parent-teacher conferences. Thank you to Kearney County Health Services for their generosity! Thank you to the committee members for their continued commitment to the students and staff at C.L. Jones Middle School!

Minden Rotary Club-

I was invited to speak at the Minden Rotary Club meeting on September 4th. This was a great experience and I enjoyed getting to know a few of the community members/ club members. I shared information about myself, my family, my teaching background, and the goals for this school year. Thank you to the Minden Rotary Club for inviting me to speak at this event!

Superintendent Report

Meeting: September Board Meeting

Date: 9/14/20

Mr. Widdifield

=====

Topics:

HVAC: We will be looking at getting qualification information out to companies that can take on the HVAC system in the middle school. We are looking at this project holistically to incorporate the high school system and to be able to expand later. The project has the ability to save the district a significant amount of money in utility costs.

NDE Reporting: Jeremy and I are working on NDE reporting for the 20-21 school year. We will have approximately 50 reports to complete in the next month for the state. This year will be a little different due to COVID related reporting, we are waiting on some guidance from NDE. Reports range from Rule 10, staff information, attendance, and budget.

Audit: The school audit started today. The big change is CARES Act and tax codes. We do not see anything that will be different from last year. Jeremy and Laurie do a great job of getting things ready for the auditors.

Track: The completion date is set for September 17th, but with all the rain, I am not sure it will be finished. I hope you received the same number of compliments I did about the track, lights, sidewalks, and bathrooms. The best compliment I got was a mom talking to me about how her mother not being able to come to games because of her wheelchair and now she is able to attend. We have a great setup for all fans and we will continue to adjust and make it better.

School Communication: We continue to try and get as much information out about COVID related information as it becomes available. We are meeting with the hospital about every other week. We know that we will continue to have a few issues, but we are doing our best to get the information out in a timely manner.

Thank You: We have a lot of great things going on this year and we continue to make our district better through our facilities, staff, and academics, which is all best for our kids. Thank you to the board of education for your work in setting up this district to be sound financially and putting together a plan to make our facilities and education opportunities one of the best in the state.

Community RelationsTitle IX – Procedure for Complaints of Sexual Harassment**A. Complaint Procedure - Generally**

All employees are responsible for helping to prevent sexual harassment. Employees, or students, who believe they have been subjected to, or believe they have witnessed sexual harassment should follow these procedures:

1. Directly inform the person engaging in the discrimination or harassment that such conduct is offensive and must stop.
2. For employee reporters, contact your principal or supervisor, the principal or supervisor of the offending person, or the Title IX Coordinator if you do not wish to communicate directly with the person whose conduct is offensive or if direct communication with the offending person has been ineffective.
3. Report the matter to the Title IX Coordinator if the offending conduct continues or has not been resolved to your satisfaction after you have reported the matter to a principal or supervisor.
4. For student reporters, contact any teacher, counselor, or administrator.
5. Report to the Title IX Coordinator if you are the adult to whom the student has made a report so that the matter can be properly resolved. The Title IX Coordinator may file a formal complaint and begin the following complaint procedure.

Allegations of sexual harassment or discrimination shall be investigated and, if substantiated, corrective or disciplinary action taken, up to and including dismissal from employment if the offender is an employee, or suspension and/or expulsion, if the offender is a student. Retaliatory action will not be taken against an employee or student for reporting discrimination or harassment.

B. Response to a Formal Complaint:

1. Filing Formal Complaint: An employee or student can allege sexual harassment by filing a formal complaint in writing with the Title IX Coordinator in person or by mail, or by electronic mail using the following contact information:

TITLE IX COORDINATOR CONTACT INFORMATION

James Widdifield
543 West 5th Street Minden, NE 68959
308-832-2440
james.widdifield@mindenwhippets.org

The formal complaint must be signed by the complainant or by the Title IX Coordinator. **The following procedures apply only in the event that a formal complaint is filed. All other allegations of sexual harassment shall be resolved using the general complaint procedure. Any timelines set forth in the following procedures may be extended by the Title IX Coordinator with notice to the parties.**

2. Immediate Actions upon Receipt of Formal Complaint: Upon receipt of a formal complaint, the Title IX Coordinator shall provide the following to all known parties of (A): The complaint procedure as outlined in this regulation; and (B): Notice of the allegations of sexual harassment, including: (i) the identities of the parties involved, if known; and (ii) the conduct allegedly constituting sexual harassment; and (iii) the date and location of the alleged incident.

The parties to the formal complaint may select an advisor of their choice, who may be, but is not required to be, an attorney.

3. Investigation of Formal Complaint: Upon receipt of a formal complaint, the Title IX Coordinator shall notify the Investigator. The Investigator will promptly investigate all complaints of discrimination, even if an outside entity or law enforcement agency is investigating a complaint involving the same facts and allegations. The Investigator will not wait for the conclusion or outcome of a criminal investigation or proceeding to begin an investigation required by this complaint procedure. If the allegation(s) involves possible criminal conduct, the District will notify the complainant of his or her right to file a criminal complaint, and District employees will not dissuade the complainant from filing a criminal complaint either during or after the District's investigation.

The Investigator will aim to complete its investigation within a reasonable time frame, as determined by the Title IX Coordinator. The factors to determine a reasonable time frame include, but are not limited to, the allegations of the formal complaint, the number of witnesses that may need to be interviewed, and whether the police are also conducting an investigation into the allegations. The time frame originally set by the Title IX Coordinator may be extended by the Title IX Coordinator, upon notice to the parties, as he or she deems necessary to complete the investigation. Periodic status updates will be given to the parties, when appropriate.

(A) *Neutrality*: The Title IX Coordinator, investigator, decision-maker, or any person designated by the District to facilitate this complaint procedure, shall not have any conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. The District shall ensure that Title IX Coordinators, investigators, decision-makers, and any persons who facilitate this complaint procedure shall receive training on the definition of sexual harassment in accordance with this regulation, the scope of the District's education program or activity, how to conduct an investigation and complaint process including hearings, appeals, and informal resolution processes, as applicable, and how to serve impartially, including by avoiding prejudice of the fact at issue, conflicts of interest, and bias. The District shall ensure that the individuals involved in the complaint procedure receive training on issues of relevance of questions and evidence and on issues of relevance to create an investigative report that fairly summarizes relevant evidence.

(B) *Burden of Production*: It shall be the Investigator's burden to gather evidence sufficient to reach a determination regarding responsibility. To reach a determination, the investigation will include, but is not limited to:

- a. Providing the parties with the opportunity to present witnesses and provide evidence.
- b. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.
- c. For allegations involving harassment, some of the factors the District will consider include: 1) the nature of the conduct and whether the conduct was unwelcome, 2) the surrounding circumstances, expectations, and relationships, 3) the degree to which the conduct affected one or more students' education, 4) the type, frequency, and duration of the conduct, 5) the identity of and relationship between the alleged harasser and the suspect or suspects of the harassment, 6) the number of individuals involved, 7) the age (and sex, if applicable) of the alleged harasser and the alleged victim(s) of the harassment, 8) the location of the incidents and the context in which they occurred, 9) the totality of the circumstances, and 10) other relevant evidence.
- d. A review of the evidence using a "preponderance of the evidence" standard (based on the evidence, is it more likely than not that discrimination, harassment, or retaliation occurred?)

(C) *Rights of the Parties*: The respondent is entitled to a presumption that the respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the complaint process.

The Investigator must provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence.

The Investigator shall not restrict the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence.

The Investigator shall provide the parties with the same opportunities to have others present during any complaint proceeding, including the opportunity to be accompanied to any

related meeting or proceeding by the advisor of their choice if the Investigator deems appropriate. However, the Investigator may establish restrictions regarding the extent to which the advisor may participate in the proceedings, if the restrictions apply equally to both parties.

The Investigator shall provide to all witnesses expected to attend a meeting notice of the date, time, location, participants, and purpose of all hearings within two (2) days of the meeting.

Up until the conclusion of the investigation, the parties shall have an equal opportunity to inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in the formal complaint. This includes the evidence upon which the Investigator does not intend to rely in reaching a determination regarding responsibility and inculpatory or exculpatory evidence obtained from any source, so that each party can meaningfully respond to the evidence prior to conclusion of the investigation.

The District retains the right to place an employee on administrative leave during the pendency of an investigation. The District also retains the right to remove a student from the District's educational program prior to the conclusion of the investigation. In the event of a removal, the respondent shall have the opportunity to challenge the decision for removal.

(D) *Conclusion of Investigation:* Prior to the conclusion of the investigation, the investigator shall send each party and the party's advisor, if any, the evidence that is subject to inspection and review in an electronic format or a hard copy. The parties shall then have ten (10) days to submit a written response, which the investigator will consider.

Once the investigator has considered the written statements of the parties, if any, and any questions of the parties, if any, the investigator shall create an investigative report that fairly summarizes relevant evidence. The investigator shall then submit the written investigation report to the decision-maker. The parties shall each receive a copy of the final investigative report at the same time as the decision-maker.

4. Decision of Responsibility: The decision-maker shall review the investigative report. Prior to coming to a determination regarding responsibility, the decision-maker shall provide ten (10) days for each party to submit written, relevant questions that a party wants asked of any party or witness, provide each party with answers, and allow for additional, limited follow-up questions from each party.

Once the decision-maker has considered the written questions of the parties, if any, the decision-maker shall issue a written determination regarding responsibility by a preponderance of the evidence within a reasonable time frame as determined by the Title IX Coordinator. The decision-maker shall consider all relevant evidence, including inculpatory and exculpatory evidence, and will not consider the credibility of the evidence to be based on a person's status, such as complainant, respondent, or witness. The decision-maker shall provide the written determination to both parties simultaneously. The written determination must include:

- a. Identification of the allegations potentially constituting sexual harassment;
- b. A description of the procedural steps taken from the receipt of the formal complaint

- through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather evidence;
- c. Findings of fact supporting the determination;
 - d. Conclusions regarding the application of each recipient's code of conduct to the facts;
 - e. A statement of, and rationale for, the results as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the recipient imposes on the respondent, and whether remedies designed to restore or preserve equal access to the recipient's education program or activity will be provided by the recipient to the complainant; and
 - f. The recipient's procedures and permissible bases for the complainant and respondent to appeal.

The Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. Sec. 11232g; 34 C.F.R. Part 99, permits the District to disclose relevant information to a student who was discriminated against or harassed.

5. Supportive Measures and Disciplinary Actions:

Throughout the investigation, either party may be entitled to supportive measures. Supportive measures are non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to the recipient's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the District's educational environment to deter sexual harassment.

Supportive measures may include, but are not limited to, counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, campus escort services, mutual restrictions on contact between the parties, changes in work or housing locations, leaves of absence, increased security and monitoring of certain areas of the campus, and other similar measures. The District shall maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the ability of the District to provide the supportive measures.

At the conclusion of the investigation, the decision-maker may institute disciplinary measures to the respondent if the decision-maker determines that the respondent engaged in sexual abuse or harassment. Disciplinary measures may include, but are not limited to, in-school suspension, out-of-school suspension, expulsion, and in the case of an employee, disciplinary action up to and including dismissal from employment. This policy does not limit or prohibit the District from instituting disciplinary measures if, in the course of the investigation, it determines that the complainant or respondent violated the student code of conduct.

The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

C. Appeals

If either party is not satisfied with the outcome of the investigation and the decision of the decision-maker, they may appeal on the following basis:

- a. Procedural irregularity that affected the outcome of the matter;
- b. New evidence, that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and
- c. The Title IX Coordinator, investigator, or decision-maker had a conflict of interest or bias for or against the complainant or respondent generally or the individual complainant or respondent that affected the outcome of the matter.

The request for an appeal shall be in writing and submitted on the appropriate document. The appeal document shall be submitted to the Superintendent of Schools.

Upon notice of an appeal by either party, the Superintendent of Schools shall notify the other party in writing when the appeal is filed and of the appeal procedures, which apply equally to both parties.

The Superintendent of Schools shall give both parties a reasonable and equal opportunity to submit a written statement in support of, or challenging the outcome.

The Superintendent of Schools shall review the investigative report, decision-maker's determination, and written statements of the parties and then issue a written decision describing the result of the appeal and the rationale for the result. The Superintendent of Schools shall provide the written decision simultaneously to both parties.

D. Informal Resolution

If a formal complaint is filed, the District may offer the complainant and respondent the opportunity to participate in an informal resolution process. The informal resolution process may take place at any time prior to reaching a determination regarding responsibility. The informal resolution process shall only take place upon:

- a. Written notice to both parties disclosing: the allegations, the requirements of the informal resolution process, including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, provided, however, that at any time prior to agreeing to a resolution, any party has the right to withdraw from the resolution process and resume the complaint process with respect to the formal complaint, and any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared;
- b. The parties' voluntary written consent to the informal resolution process; and
- c. That the allegations of the formal complaint do not involve any allegations that an employee sexually harassed a student.

E. Record Keeping

The District will maintain relevant documentation obtained during the investigation and documentation supportive of the findings and any subsequent determinations, including the investigative report, witness statements, interview summaries, any transcripts, or audio recordings pertaining to the investigative and appeal proceedings for a period of seven (7) years.

Legal Reference: Title IX

Date of Adoption: [Insert Date]

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Minden Public Schools (50-0503) in Kearney County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 14th day of September, 2020 at 7:15 o'clock, P.M., at Minden High School Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2018-2019 (1)	2019-2020 (2)	2020-2021 (3)			
General	\$ 10,258,298.00	\$ 10,547,279.91	\$ 13,432,001.47	\$ 1,425,000.00	\$ 6,029,812.35	\$ 8,916,352.12
Depreciation	\$ 420,298.00	\$ 374.00	\$ 696,372.00		\$ 696,372.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 318,889.00	\$ 271,450.24	\$ 656,672.13	\$ -	\$ 656,672.13	
School Nutrition	\$ 388,194.00	\$ 463,402.00	\$ 570,507.00	\$ -	\$ 570,507.00	
Bond	\$ 1,716,602.00	\$ 11,709,995.81	\$ 3,674,107.82	\$ -	\$ 1,968,562.82	\$ 1,722,773.00
Special Building	\$ 984,692.00	\$ 1,496,314.75	\$ 1,592,579.82		\$ 1,192,579.82	\$ 404,040.00
Qualified Capital Purpose Undertaking	\$ 1.00	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 6,620.00	\$ 6,105.00	\$ 10,000.00	\$ -	\$ 10,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 14,093,594.00	\$ 24,494,921.71	\$ 20,632,240.24	\$ 1,425,000.00	\$ 11,124,506.12	\$ 11,043,165.12

Notice of Special Hearing To Set Final Tax Request.

Minden Public Schools (50-0503) in Kearney County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 14th day of September 2020 at 7:15 o'clock P.M., at Minden High School Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2019-2020	2020-2021	Change
Property Valuations	1,314,371,779	1,214,171,573	-8%

2019/20 Budget Information

2020/21 Budget Information

Fund	2019-2020 Operating Budget	2019-2020 Property Tax Request	2019 Tax Rate	Property Tax Rate (2019-2020 Request Divided By 2020 Valuation)	2020-2021 Operating Budget	2020-2021 Proposed Property Tax Request	Proposed 2020 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	13,105,924.00	8,749,754.32	0.665699	0.720636	13,432,001.47	8,916,352.12	0.734357	10%	2%
Bond Fund(s) K - 12	13,940,621.66	1,528,184.50	0.116267	0.125862	3,674,107.82	1,722,773.00	0.141889	22%	-74%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Special Building Fund	2,534,327.33	202,020.00	0.015370	0.016639	1,592,579.82	404,040.00	0.033277	117%	-37%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Total	29,580,872.99	10,479,958.82	0.797336	0.863137	18,698,689.11	11,043,165.12	0.909523	14%	-37%

2020-2021 TAX REQUEST RESOLUTION
FOR
MINDEN PUBLIC SCHOOL DISTRICT 0503

WHEREAS, public notice was given at least four days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Tax Request for the 2020-2021 school fiscal year for the General Fund, Bond Fund, and Special Building Fund of Kearney County School District 0503; and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Kearney County School District 0503 (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board, provided an opportunity to receive comment, information, and evidence from persons in attendance at such Special Public Hearing; and

WHEREAS, the total assessed value of the property differs from last year's total assessed value by -8%; the tax rate which would levy the same amount of property taxes last year, when multiplied by the new total assessed value of property would be \$0.863137 per \$100 of assessed value; the Kearney County School District 0503 proposes to adopt a property tax request that will cause its tax rate to be \$0.909523 per \$100 of assessed value; and,

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Kearney County School District 0503 will exceed last year's budget by -37 percent; and,

WHEREAS, the Board, after having reviewed the District's Tax Request for each said fund, and after public consideration of the matter, has determined that the Final Tax Request as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2020-2021 school fiscal year; and,

NOW BE IT THEREFORE RESOLVED THAT (1) the Tax Request for the General Fund should be, and hereby is set at \$8,916,352.12 for the 2020-2021 school fiscal year; (2) the Tax Request for the Bond Fund should be, and hereby is set at \$1,722,733.00 for the 2020-2021 school fiscal year; and (3) the Tax Request for the Building Fund should be, and hereby is set at \$404,040.00 for the 2020-2021 school fiscal year.

It is so moved by _____ and seconded by _____ this 14th day of September 2020. Roll Call Vote as follows:

Craig Grams	Yes _____	No _____	Absent _____
Richard Jacobsen	Yes _____	No _____	Absent _____
Kevin Raun	Yes _____	No _____	Absent _____
Rusty Rhynalds	Yes _____	No _____	Absent _____
Ken Carpenter	Yes _____	No _____	Absent _____
Justin Glanzer	Yes _____	No _____	Absent _____

The undersigned herewith certifies, as Secretary of the Board of Education of Kearney County School District 0503, that the above resolution was duly adopted by a majority vote of said Board at a duly constituted public meeting of said Board.

_____, Secretary

AGREEMENT FOR PERMANENT UTILITIES EASEMENT

This Agreement made and entered into by and between the City of Minden, Kearney County, Nebraska, hereinafter City, and Minden Public Schools, hereinafter MPS.

That for and in consideration of the agreements contained herein, the parties hereby mutually agree as follows:

MPS, hereby grants to City an easement across that part of MPS's real property more particularly described as follows, to-wit:

A 20' wide Utility Easement located in part of Lot E, Block 4, Block 8, Vacated Third Street, Vacated Gates Avenue, and Vacated Second Street, Gillman's Addition, an addition to the City of Minden, Kearney County, Nebraska, and more particularly described as follows:

Commencing at the Southeast Corner of Block 8, Gillman's Addition, an Addition to the City of Minden, Kearney County, Nebraska; Thence S89°57'19"W, on the South Line of Block 8, 137.37 Feet to the Point of Beginning; Thence N23°44'10"W, 665.27 Feet; Thence N00°55'31"W, 126.23 Feet; Thence S89°04'29"W, 20.00 Feet; Thence S00°55'31"E, 130.26 Feet; Thence S23°44'10"E, 660.54 Feet to the Point on the South Line of said Block 8; Thence N89°57'19"E, 21.84 Feet to the Point of Beginning.

Said Utility Easement contains 15822.95 Square Feet More or Less.

MPS hereby grants to City the right to maintain this easement on MPS's real property for an underground stormwater drainage pipe and its maintenance purposes on and across the above described property.

It is agreed by the parties that this easement is for the sole purpose of allowing the City to maintain its underground stormwater drainage pipe on MPS's property.

It is hereby agreed by the City, that any damage caused by the maintenance of said underground stormwater drainage pipe in the future to any building, concrete or any other structures on property owned by MPS and subject to this easement will be repaired or replaced by the City. Said repair or replacement will be with like material and will return the condition of the property as closely as possible to the original condition prior to any damage caused to MPS by the underground electric line being installed across MPS's property.

It is understood that at the date of the signing of this Agreement, MPS has title to the above described real estate. It is specifically agreed by and between the parties that this easement runs with the real estate described above. In the event of the sale of this property said easement continues until MPS, the City or any of their successors in title agree otherwise.

The City reserves the right to maintain its right-of-way, and the right to require MPS and any of his successors in title to remove any improvements from the right-of-way should it become necessary for the City to maintain its right-of-way.

This agreement has been executed in triplicate and each executed copy shall be considered an original.

Dated this _____ day of _____, 2020.

SIGNATURE

Craig Grams
President, Minden Public Schools Board of Education

STATE OF NEBRASKA)
) ss
COUNTY OF _____)

The foregoing document was acknowledged before me on the _____ day of _____, 2020, by
Craig Grams, President, Minden Public Schools Board of Education.

(seal)

Notary Public

ATTEST: Abbey Jordan, City Clerk
City of Minden

Ted Griess, Mayor
City of Minden



**DANA F. COLE
& COMPANY_{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

401 EAST FOURTH STREET
PO BOX 126
MINDEN, NEBRASKA 68959
T: 308.832.1099 F: 308.832.1056

DANACOLE.COM

July 22, 2020

To the Board of Education
Minden Public Schools District No. 503
P.O. Box 301
Minden, NE 68959

We are pleased to confirm our understanding of the services we are to provide Minden Public Schools District No. 503 for the year ended August 31, 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Minden Public Schools District No. 503 as of and for the year ended August 31, 2020.

We have also been engaged to report on supplementary information that accompanies Minden Public Schools District No. 503's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

1. General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis.
2. General Fund Components - Combining Schedule of Assets and Fund Balance - Modified Cash Basis.
3. Schedules of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on this other information:

1. Activities Fund - Schedule of Changes in Cash Balance.

If applicable, we will also audit the schedule of classifications of payrolls by NCCI codes for the year ended August 31, 2020, to obtain reasonable assurance about whether the classification of payrolls by NCCI codes and payrolls in total is free of material misstatements and we will issue an opinion thereon.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and with the audit requirements of the Nebraska Department of Education, and will include tests of the accounting records of Minden Public Schools District No. 503 and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Minden Public Schools District No. 503's financial statements. Our report will be addressed to the Board of Education of Minden Public Schools District No. 503. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Minden Public Schools District No. 503 is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions

to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinions. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Minden Public Schools District No. 503's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Minden Public Schools District No. 503 in conformity with the modified cash basis of accounting based on information provided by you. We will also assist in preparing the Schedule of Classification of Payrolls by NCCI Codes and Payrolls in Total and propose journal entries. In addition, we will assist management in preparing various reconciliations and schedules related to the financial statements being presented. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the modified cash basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis

of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report

copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditors' report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Minden Public Schools District No. 503

July 22, 2020

Page seven

The audit documentation for this engagement is the property of Dana F. Cole & Company, LLP, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Nebraska Auditor of Public Accounts and the Nebraska Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Dana F. Cole & Company, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Nebraska Auditor of Public Accounts and the Nebraska Department of Education. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Kim K. Pearson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately September 14, 2020, and to issue our reports no later than November 5, 2020. To ensure that Dana F. Cole & Company, LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be at our standard hourly rates for the individuals involved. We estimate that our fees for these services will not exceed \$5,950 for the financial statement audit. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Bills will be rendered as the work progresses with payment to be made upon presentation. Interest will be charged at the rate of 1% per month on balances in excess of 60 days. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the

Minden Public Schools District No. 503

July 22, 2020

Page eight

estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We would expect to continue to perform our services under the arrangements discussed above from year to year unless for some reason you or we find that some change is necessary.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2017 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Minden Public Schools District No. 503 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the original and return it to us. The copy enclosed is for your records.

Yours truly,



KIM K. PEARSON

For the Firm


e-mail: kpearson@danacole.com

KKP:jlb

Enclosures

RESPONSE:

This letter correctly sets forth the understanding of Minden Public Schools District No. 503.

By: 

Title: Superintendent



Fowler, Holley, Rambo & Stalvey, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS CONSULTANTS

Curtis G. Fowler, CPA, PFS, CFP® • Carlton W. Holley, CPA • C. Wayne Rambo, CPA, CVA • Richard A. Stalvey, CPA

3208 Wildwood Plantation Drive • Post Office Box 1887 • Valdosta, GA 31603-1887 • (229) 244-1559 • (800) 360-3123 • Fax (229) 245-7369

Report on the Firm's System of Quality Control

August 16, 2017

To the Partners of
Dana F. Cole & Company, LLP
and the Peer Review Committee of the Nevada Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Dana F. Cole & Company, LLP (the firm) in effect for the year ended February 28, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary (<http://www.aicpa.org/prsummary>). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans and an examination of a service organization (SOC 2 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

SERVING VALDOSTA AND SOUTH GEORGIA SINCE 1956

James E. Folsom, CPA • Robert D. Elliott, CPA • Joanna J. Tanner, CPA • Amanda C. Ward, CPA • Kelly L. Davis, CPA
Robert C. Wynens, CPA • Nicholas C. Prostko, CPA

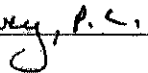
www.valdostacpa.com • MEMBER OF AGN INTERNATIONAL

Fowler, Holley, Rambo & Stalvey, P.C.

To the Partners of
Dana F. Cole & Company, LLP
and the Peer Review Committee of the Nevada Society of CPA's
August 16, 2017
Page Two

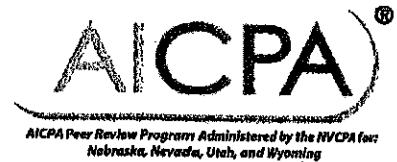
Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Dana F. Cole & Company, LLP in effect for the year ended February 28, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Dana F. Cole & Company, LLP has received a peer review rating of *pass*.

~~Fowler, Holley, Rambo & Stalvey, P.C.~~
Fowler, Holley, Rambo & Stalvey, P.C. 

NVCPA

NEVADA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
State Peer Review Program Administered by the NVCPA for
Nebraska, Nevada, Utah, and Wyoming



September 28, 2017

Kent Klute
Dana F. Cole & Company, LLP
1248 O Street Ste 500
LINCOLN, NE 68508

Dear Kent Klute:

It is my pleasure to notify you that on September 27, 2017, the Nevada Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is August 31, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

Peer Review Committee

Peer Review Committee
Nevada Society of CPAs
karnold@nevadacpa.org 775-826-6800
Nevada Society of CPAs

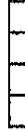
CC: Richard Stalvey, Ryan Bruns

Firm Number: 900010013136

Review Number: 537394

CHANGE
ORDER
WDA DOCUMENT CO4

OWNER
ARCHITECT
CONTRACTOR
OTHER



W DESIGN ASSOCIATES
214 E. 1ST ST. MC COOK, NE 68001 | 308.345.2370 | ENGINEERS | ARCHITECTS
2820 W. 2ND ST. HASTINGS, NE 68901 | 402.463.2377 | WWW.WDESIGNEA.COM

PROJECT: Minden Public Schools Project - Football Field / Track Renovations **CHANGE ORDER NUMBER:** 4
name, address 520 W. 3rd Street
Minden, NE 68959

DATE: 8/20/2020

TO CONTRACTOR: Ayr Construction and Remodeling, LLC **ARCHITECT'S PROJECT NO:** 826-19
name, address 12380 South 3rd Street
Ayr, NE 68925

CONTRACT FOR: Concession / Restroom Building

The contract is changed as follows:

No.	ITEM DESCRIPTION	ADD	DEDUCT
1.	GFI Circuit Breaker for Pop Machines	\$450.00	\$0.00
2.		\$0.00	\$0.00
3.		\$0.00	\$0.00
4.		\$0.00	\$0.00
5.		\$0.00	\$0.00
SUBTOTAL		\$450.00	\$0.00
Profit and Overhead			
TOTAL		\$450.00	

Not valid until signed by the Owner, Architect and Contractor

	Increased	Decreased	Total
The original Contract Sum was			\$154,808.00
Net change by previously authorized Change Orders	\$43,263.65	\$0.00	\$43,263.65
The Contract Sum prior to this Change Order was			\$198,071.65
The Contract Sum will be increased or decreased			
by this Change Order in the amount of	\$450.00	\$0.00	\$450.00
The new Contract Sum including this Change Order will be			\$198,521.65
The Contract Time will be changed by:		(0) DAYS	
The date of Substantial Completion as of the date of this Change Order therefore is		NA	

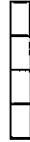
<u>W Design Associates</u> ARCHITECT	<u>Ayr Construction and Remodeling</u> CONTRACTOR	<u>Minden Public Schools Project - Football Field / Track Renovations</u> OWNER
<u>P.O. BOX 99</u> address	<u>12380 South 3rd Street</u> address	<u>520 W. 3rd Street</u> address
<u>McCook, NE 68001</u>	<u>Ayr, NE 68925</u>	<u>Minden, NE 68959</u>
BY <u>Opal B Hack</u>	BY <u>Randy</u>	BY _____
DATE <u>8/20/2020</u>	DATE <u>8-24-2020</u>	DATE _____

W DESIGN ASSOCIATES

CO4

CHANGE
ORDER
WDA DOCUMENT CO2

OWNER
ARCHITECT
CONTRACTOR
OTHER



W DESIGN ASSOCIATES
214 E. 1ST ST. MC COOK, NE 68901 | 308.345.2370 | ENGINEERS | ARCHITECTS
2626 W. 2ND ST. HASTINGS, NE 68901 | 402.463.2377 | WWW.WDESIGNEA.COM

PROJECT: Minden Public Schools Football Field / Track Renovations
name, address 520 W. 3rd Street
Minden, NE 68959

CHANGE ORDER NUMBER: 2

DATE: 8/21/2020

TO CONTRACTOR: Nemaha Sports Construction
name, address 541 S. 1st Street
Lincoln, NE 68508

ARCHITECT'S PROJECT NO: 826-19

CONTRACT FOR: Track Replacement / Field Events

The contract is changed as follows:

No.	ITEM DESCRIPTION	ADD	DEDUCT
1.	Over Run on Track Asphalt (See Attached)	\$5,077.80	\$0.00
2.	North of Track seed & Sod and Regrade North of New Concession Building	\$8,144.95	\$0.00
3.	New Field Controller & wiring (See Attached)	\$1,519.00	\$0.00
4.	Up size Around track irrigation pipe (See Attached)	\$2,145.00	\$0.00
5.	Add Irrigation system on West side 4' high fence to East side of 6' high fence	\$0.00	\$0.00
SUBTOTAL		\$16,886.75	\$0.00
	Profit and Overhead The east irrigation only consists of shifting the line east.		
TOTAL		\$16,886.75	

Not valid until signed by the Owner, Architect and Contractor

	Increased	Decreased	Total
The original Contract Sum was			\$833,946.64
Net change by previously authorized Change Orders	\$25,148.00	(\$525.00)	\$24,623.00
The Contract Sum prior to this Change Order was			\$858,569.64
The Contract Sum will be increased or decreased			
by this Change Order in the amount of	\$16,886.75	\$0.00	\$16,886.75
The new Contract Sum Including this Change Order will be			\$875,456.39
The Contract Time will be changed by:		(5) DAYS	
The date of Substantial Completion as of the date of this Change Order therefore is			8-Sep-20

<u>W DESIGN ASSOCIATES</u> ARCHITECT	<u>Nemaha Sports Construction</u> CONTRACTOR	<u>Minden Public Schools</u> OWNER
<u>P.O. BOX 99</u> address	<u>541 S. 1st Street</u> address	<u>520 W. 3rd Street</u> address
<u>McCook, NE 69001</u>	<u>Lincoln, NE 68508</u>	<u>Minden, NE 68959</u>
BY <u><i>April B. Hark</i></u>	BY <u><i>[Signature]</i></u>	BY _____
<u>8/21/2020</u> DATE	<u>8/21/2020</u> DATE	<u> </u> DATE

CHANGE
ORDER
WDA DOCUMENT CO2

OWNER
ARCHITECT
CONTRACTOR
OTHER



PROJECT: Minden Public Schools Project - Football Field / Tra CHANGE ORDER NUMBER: 2
 name,address 520 W. 3rd Street
Minden, NE 68959
 DATE: 9/4/2020
 TO CONTRACTOR: CBS Contractors ARCHITECT'S PROJECT NO: 826-19
 name, address 206 E 1st St #1
McCook NE 69001 CONTRACT FOR: Upgrade Grandstand

The contract is changed as follows:

No.	ITEM DESCRIPTION	ADD	DEDUCT
1.	Front bleacher closure	\$2,710.00	\$0.00
2.	Fence Elimination - 32 LF	\$0.00	(\$795.00)
3.			\$0.00
4.		\$0.00	\$0.00
5.		\$0.00	\$0.00
SUBTOTAL		\$2,710.00	(\$795.00)
Profit and Overhead			
TOTAL		\$1,915.00	

Not valid until signed by the Owner, Architect and Contractor

	Increased	Decreased	Total
The original Contract Sum was			\$139,500.00
Net change by previously authorized Change Orders	\$29,995.00	\$0.00	\$29,995.00
The Contract Sum prior to this Change Order was			\$169,495.00
The Contract Sum will be increased or decreased			
by this Change Order in the amount of	\$2,710.00	(\$795.00)	\$1,915.00
The new Contract Sum including this Change Order will be			\$171,410.00
The Contract Time will be changed by:			(41) DAYS
The date of Substantial Completion as of the date of this Change Order therefore is			Sept. 30, 2020

<u>W DESIGN ASSOCIATES</u> ARCHITECT	<u>CBS Contractors</u> CONTRACTOR	<u>Minden Public Schools</u> OWNER
<u>P.O. BOX 99</u> address	<u>206 E 1st St #1</u> address	<u>520 W. 3rd Street</u> address
<u>McCook, NE 69001</u>	<u>McCook NE 69001</u>	<u>Minden, NE 68959</u>
<u><i>April B Heck</i></u> BY	<u><i>Wade Hill</i></u> BY	BY
<u>9/2/2020</u> DATE	<u>9-3-2020</u> DATE	DATE

W DESIGN ASSOCIATES

CO2