

Minden Public Schools
Board of Education
Board of Education Regular Meeting
Minden High School Media Center
543 West 5th
Minden, NE 68959-0301
Monday, December 9, 2024 7:00 PM

1. Call to Order
 - 1.a. Open Meetings Act is Posted
 - 1.b. Mission Statement
 - 1.c. Roll Call
 - 1.d. Pledge of Allegiance
2. Public Comment
3. Consent Agenda
 - 3.a. Consider Minutes from November 11 Meeting
 - 3.b. Consider Financial Reports
 - 3.c. Consider Expenditures and Claims for Payment
4. Reports
 - 4.a. Board Committees
 - 4.b. Principals
 - 4.c. Superintendent
 - 4.d. State of the Schools Report
5. Policy Review and Updates
 - 5.a. Consider and Discuss Amendments to Policy 3132 Internal Controls
6. Action Items
 - 6.a. Consider, Discuss, and Take Action on Greenhouse Purchase
 - 6.b. Consider, Discuss, and Take Action on Policy 3241 Emergency Response Mapping
 - 6.c. Consider, Discuss, and Take Action on Change Order #2 for Middle School and
Parking Lot Renovations
7. Next Meeting
8. Adjournment per Board President Action at 7:51 pm

**MINDEN PUBLIC SCHOOLS
BOARD OF EDUCATION
November 11, 2024**

The agenda for the November 11, 2024 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.

1. The board meeting began at 7:00 pm with all board members present.

3. Motion by Glanzer and second by Craig to approve the consent agenda consisting of minutes from the October 14 meeting, financial reports, and claims for payment. Roll call: Craig, aye; Glanzer, aye; Krull, aye; Raun, aye; Rhynalds, aye; Sinsel, nay. Motion carried.

6.a. Motion by Glanzer and second by Raun to approve the District audit. Roll call: Craig, aye; Glanzer, aye; Krull, aye; Raun, aye; Rhynalds, aye; Sinsel, aye. Motion carried.

8. At 7:34 pm, meeting adjourned per Board President action.

Secretary, Board of Education

MINDEN PUBLIC SCHOOLS
TREASURER'S REPORT
November 30, 2024

SCHOOL BALANCE - October 31, 2024		\$210,208.58
Current Months Receipts		\$158,780.75
Transfers from Investments		\$800,000.00
Total Beginning Balance and Receipts		\$1,168,989.33
Less: Disbursements		\$1,126,705.43
Transfer to Investments		\$0.00
Total Disbursements		\$1,126,705.43
SCHOOL BALANCE - November 30, 2024		\$42,283.90
BALANCE PER BANK STATEMENT - November 30, 2024		\$44,546.21
Deposits In Transit		\$0.00
LESS : Outstanding Checks		\$2,262.31
RECONCILED BANK BALANCE - November 30, 2024		\$42,283.90
(Balance - November 30, 2023 = \$194,151.67)		
GENERAL FUND INVESTMENTS		\$2,511,614.33
Money Market Minden Exchange	\$1,162,127.34	2.68% demand
Money Market First Bank	\$1,349,486.99	2.07% demand
(Balance November 30, 2023 = \$2,270,185.80)		
DEPRECIATION FUND INVESTED		\$179,438.94
Money Market Minden Exchange Bank	\$130,629.14	2.66% demand
Money Market First Bank	\$48,804.61	1.86% demand
Checking Minden Exchange Bank	\$5.19	
(Balance November 30, 2023 = \$172,228.40)		
BUILDING FUND		\$966,804.93
Money Market Minden Exchange Bank	\$38,776.48	2.58% demand
Money Market First Bank	\$131,891.07	2.07% demand
NE Liquid Asset Fund - Building Fund	\$796,132.88	4.46% demand
Checking Minden Exchange Bank	\$4.50	
(Balance November 30, 2023 = \$1,878,760.83)		
BOND FUND		\$2,306,306.25
Money Market Minden Exchange Bank	\$1,627,336.04	2.66% demand
NE Liquid Asset Fund - Bond Fund	\$678,970.21	4.46% demand
(Balance November 30, 2023 = \$2,234,877.99)		
LUNCH FUND		\$81,048.45
Money Market First Bank	\$1,884.70	1.52% demand
Checking First Bank	\$79,163.75	
(Balance November 30, 2023 = \$74,284.77)		
FUNDS PLEDGED FOR DEPOSITS		
Minden Exchange Bank	\$6,500,000.00	Plus 250M FDIC
First Bank	\$2,065,000.00	Plus 250M FDIC

Scott W. Johnson, Treasurer

MINDEN PUBLIC SCHOOLS
TREASURER'S REPORT SUPPLEMENT
ACCOUNT RECONCILIATIONS
November 30, 2024

Bank	Account #	Beginning Balance	Plus: Receipts	Plus/(Minus) Transfers	Minus: Expenditures	Ending/ Reconciled Balance	Previous Year Ending Balance
General Fund							
MEB	401505	\$210,208.58	\$158,780.75	\$750,000.00	\$1,076,705.43	\$42,283.90	\$126,098.85
MEB	601096	\$1,959,046.21	\$3,081.13	(\$800,000.00)	\$0.00	\$1,162,127.34	\$955,553.36
FB&T	801472	\$1,347,220.71	\$2,266.28	\$0.00	\$0.00	\$1,349,486.99	\$1,314,632.44
	Subtotal	\$3,516,475.50	\$164,128.16	(\$50,000.00)	\$1,076,705.43	\$2,553,898.23	\$2,396,284.65
Depreciation Fund							
MEB	401919	\$5.19	\$0.00	\$0.00	\$0.00	\$5.19	\$5.19
MEB	613109	\$130,357.18	\$271.96	\$0.00	\$0.00	\$130,629.14	\$124,421.02
FB&T	807982	\$48,730.65	\$73.96	\$0.00	\$0.00	\$48,804.61	\$47,802.19
	Subtotal	\$179,093.02	\$345.92	\$0.00	\$0.00	\$179,438.94	\$172,228.40
Building Fund							
MEB	106690	\$4.50	\$0.00	\$81,872.82	\$81,872.82	\$4.50	\$4.50
MEB	603209	\$102,727.78	\$17,921.52	(\$81,872.82)	\$0.00	\$38,776.48	\$363,666.66
FB&T	801407	\$131,669.58	\$221.49	\$0.00	\$0.00	\$131,891.07	\$162,755.15
NLAF	9300655	\$793,225.63	\$2,907.25	\$0.00	\$0.00	\$796,132.88	\$1,352,334.52
	Subtotal	\$1,027,627.49	\$21,050.26	\$0.00	\$81,872.82	\$966,804.93	\$1,878,760.83
Bond Fund							
MEB	620112	\$1,606,348.00	\$20,988.04	\$0.00	\$0.00	\$1,627,336.04	\$1,641,746.90
NLAF	9300692	\$651,280.28	\$27,689.93	\$0.00	\$0.00	\$678,970.21	\$593,131.09
	Subtotal	\$2,257,628.28	\$48,677.97	\$0.00	\$0.00	\$2,306,306.25	\$2,234,877.99
Lunch Fund							
FB&T	801399	\$1,882.36	\$2.34	\$0.00	\$0.00	\$1,884.70	\$46,724.99
FB&T	990119	\$32,871.24	\$58,823.91	\$50,000.00	\$62,531.40	\$79,163.75	\$27,559.78
	Subtotal	\$34,753.60	\$58,826.25	\$50,000.00	\$62,531.40	\$81,048.45	\$74,284.77
Grand Total		\$7,015,577.89	\$293,028.56	\$0.00	\$1,221,109.65	\$6,087,496.80	\$6,756,436.64

2024/25 Projections vs. Actuals for General Fund As of November 30, 2024

Income

2024/25 Budgeted Income = \$12,932,949.51

Month	Projected Income	Actual Income	Over/(Under) Projection	Running Balance Over/(Under) Projection
September	\$2,411,995.08	\$2,221,400.50	(\$190,594.58)	(\$190,594.58)
October	\$576,809.55	\$696,218.56	\$119,409.01	(\$71,185.57)
November	\$236,672.98	\$161,099.16	(\$75,573.82)	(\$146,759.39)
December	\$240,552.86			
January	\$2,060,218.86			
February	\$977,730.98			
March	\$856,161.26			
April	\$633,714.53			
May	\$3,330,234.50			
June	\$1,188,538.06			
July	\$222,446.73			
August	\$197,874.13			

Cash Flow

Month	Projected Cash Flow	Actual Cash Flow	Over/(Under) Projection	Running Balance Over/(Under) Projection
September	\$1,046,909.03	\$983,596.94	(\$63,312.09)	(\$63,312.09)
October	(\$582,120.65)	(\$391,312.63)	\$190,808.02	\$127,495.93
November	(\$886,040.65)	(\$962,577.27)	(\$76,536.62)	\$50,959.31
December	(\$882,160.77)			
January	\$955,613.51			
February	(\$170,055.66)			
March	(\$260,980.59)			
April	(\$544,716.90)			
May	\$2,217,271.48			
June	\$10,106.63			
July	(\$872,408.00)			
August	(\$1,027,917.43)			

Expenses

2024/25 Budgeted Expenses = \$13,929,449.51

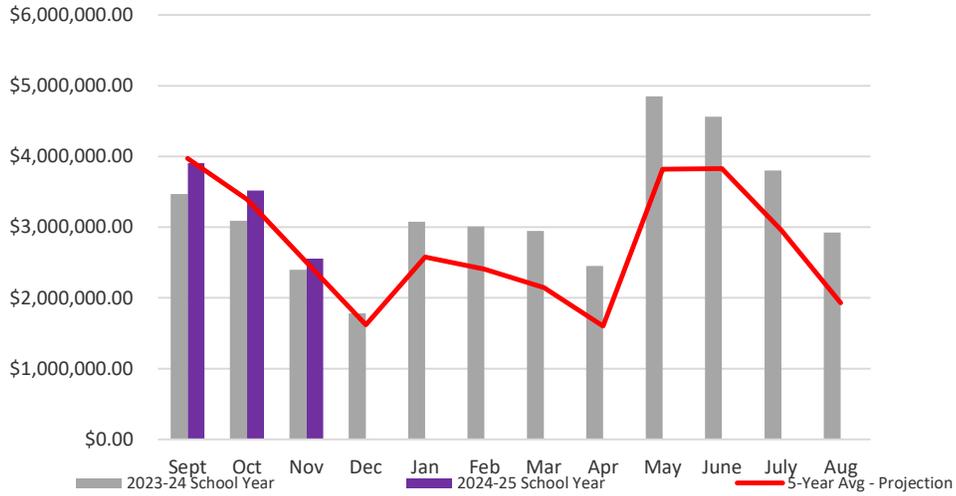
Month	Projected Expenses	Actual Expenses	Over/(Under) Projection	Running Balance Over/(Under) Projection
September	\$1,365,086.05	\$1,237,803.56	(\$127,282.49)	(\$127,282.49)
October	\$1,158,930.20	\$1,087,531.19	(\$71,399.01)	(\$198,681.50)
November	\$1,122,713.63	\$1,123,676.43	\$962.80	(\$197,718.70)
December	\$1,122,713.63			
January	\$1,104,605.35			
February	\$1,147,786.64			
March	\$1,117,141.85			
April	\$1,178,431.43			
May	\$1,112,963.02			
June	\$1,178,431.43			
July	\$1,094,854.73			
August	\$1,225,791.56			

General Fund Balance

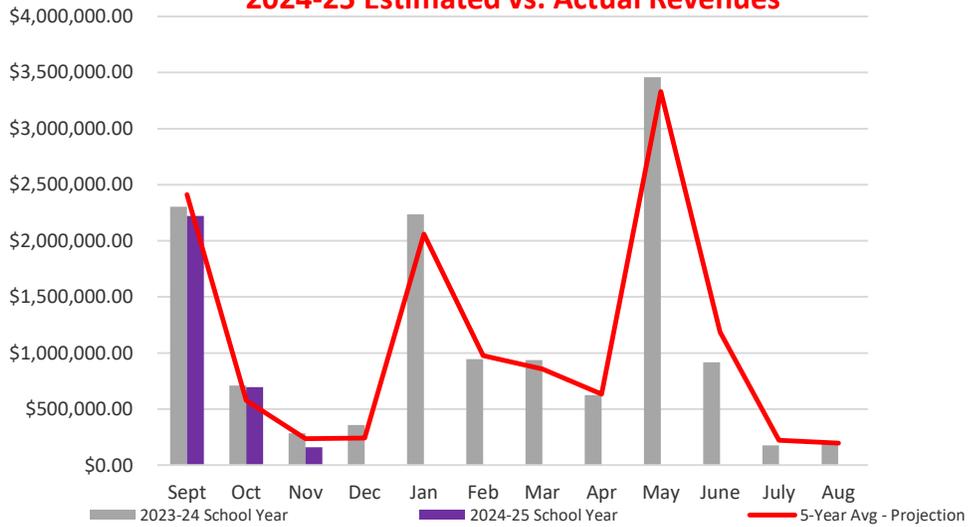
Beginning Reconciled GF Balance = \$2,924,191.19

Month	Projected GF Balance	Actual Reconciled GF Balance	Over/(Under) Projection
September	\$3,971,100.22	\$3,907,788.13	(\$63,312.09)
October	\$3,388,979.57	\$3,516,475.50	\$127,495.93
November	\$2,502,938.92	\$2,553,898.23	\$50,959.31
December	\$1,620,778.15		
January	\$2,576,391.66		
February	\$2,406,336.00		
March	\$2,145,355.41		
April	\$1,600,638.51		
May	\$3,817,909.99		
June	\$3,828,016.62		
July	\$2,955,608.62		
August	\$1,927,691.19		

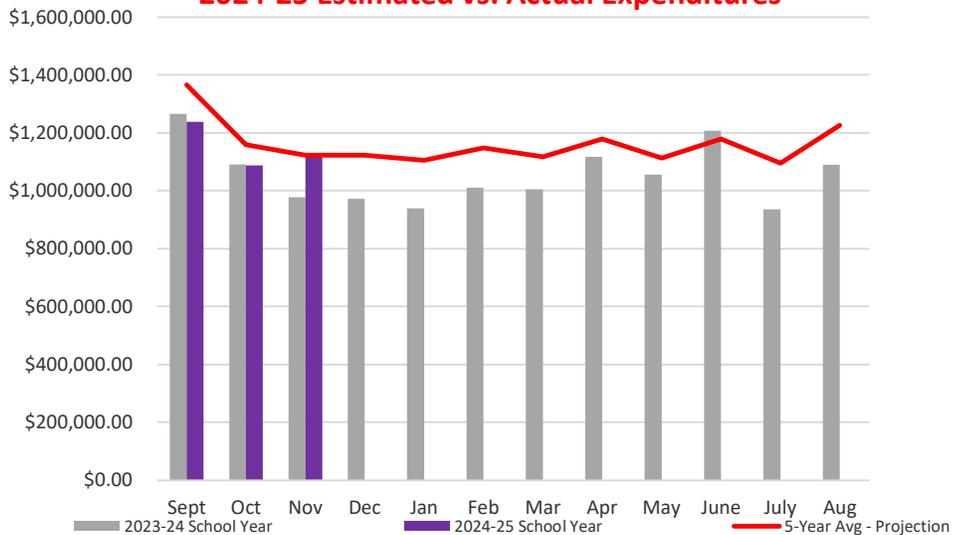
2024-25 Estimated vs. Actual General Fund Balance



2024-25 Estimated vs. Actual Revenues



2024-25 Estimated vs. Actual Expenditures



General Fund Revenues - Thru 11/30/24

Account Description	Adopted Budget	Received	Remaining Balance	Percent Received
01100 - Taxes Levied/Assessed	\$9,248,379.51	\$604,335.56	\$8,644,043.95	6.53%
01115 - Carline Taxes	\$3,500.00	\$0.00	\$3,500.00	0.00%
01120 - Public Power District Sales Tax	\$35,000.00	\$0.00	\$35,000.00	0.00%
01125 - Motor Vehicle Taxes	\$425,000.00	\$67,522.13	\$357,477.87	15.89%
01140 - Penalty & Interest on Delinquent Taxes	\$14,250.00	\$6,138.99	\$8,111.01	43.08%
01370 - Preschool Tuition and Fees	\$20,000.00	\$8,120.00	\$11,880.00	40.60%
01510 - Interest	\$40,000.00	\$20,050.26	\$19,949.74	50.13%
01910 - Rental of School Facilities & Equipment	\$1,000.00	\$25.00	\$975.00	2.50%
01911 - Local License Fees	\$3,750.00	\$82.38	\$3,667.62	2.20%
01920 - Contributions and Donations	\$1,000.00	\$0.00	\$1,000.00	0.00%
01921 - Police Court Fines	\$500.00	\$0.00	\$500.00	0.00%
01980 - Refund of Prior Year's Expenditures	\$0.00	\$133.30	(\$133.30)	
01990 - Miscellaneous Local Revenue	\$300.00	\$0.00	\$300.00	0.00%
02110 - County Fines & License Fees	\$20,000.00	\$6,564.23	\$13,435.77	32.82%
03110 - State Aid	\$1,288,194.00	\$257,638.00	\$1,030,556.00	20.00%
03120 - Special Education - School Age	\$1,300,000.00	\$0.00	\$1,300,000.00	0.00%
03180 - Pro-Rate Motor Vehicle	\$20,000.00	\$2,569.29	\$17,430.71	12.85%
03400 - State Apportionment	\$116,250.00	\$0.00	\$116,250.00	0.00%
03535 - High Ability Learners Payments	\$7,292.00	\$7,816.00	(\$524.00)	107.19%
03551 - Career (CTE) Education	\$7,500.00	\$0.00	\$7,500.00	0.00%
04417 - IDEA Part B Transition	\$0.00	\$458.12	(\$458.12)	
04505 - "ESSA Title I, Part A"	\$121,797.00	\$43,493.00	\$78,304.00	35.71%
04509 - "ESSA Title II, Part A"	\$23,011.00	\$0.00	\$23,011.00	0.00%
04516 - IDEA Preschool Base (619)	\$2,438.00	\$0.00	\$2,438.00	0.00%
04518 - IDEA Part B (611) Base & E-P Allocation	\$187,164.00	\$34,871.00	\$152,293.00	18.63%
04521 - IDEA Non-Public	\$1,124.00	\$0.00	\$1,124.00	0.00%
04523 - IDEA Special Projects	\$0.00	\$900.00	(\$900.00)	
04525 - Carl Perkins Grant	\$2,000.00	\$2,656.05	(\$656.05)	132.80%
04708 - Medicaid in Public Schools (MIPS)	\$20,000.00	\$8,069.43	\$11,930.57	40.35%
04709 - Medicaid Administrative Activities (MAAPS)	\$17,500.00	\$2,595.06	\$14,904.94	14.83%
05300 - Sale of Property	\$5,000.00	\$1,550.00	\$3,450.00	31.00%
05690 - Other Non-revenue Receipts	\$1,000.00	\$0.00	\$1,000.00	0.00%
Total	\$12,932,949.51	\$1,075,587.80	\$11,857,361.71	8.32%

General Fund Expenditures

Account Description	Adopted Budget	Disbursed	Remaining Balance	Percent Spent
01100 - Regular Instruction	\$6,309,337.33	\$2,003,844.01	\$4,305,493.32	31.76%
01125 - Academic Intervention (Flex Funding)	\$101,221.20	\$32,985.81	\$68,235.39	32.59%
01200 - School Age SPED	\$1,655,276.51	\$530,946.35	\$1,124,330.16	32.08%
01291 - Preschool Age 3-5	\$43,215.26	\$12,917.12	\$30,298.14	29.89%
01292 - Preschool Age 0-2	\$125.00	\$0.00	\$125.00	0.00%
01300 - Summer School	\$21,244.67	\$845.11	\$20,399.56	3.98%
02120 - Guidance Counselor	\$321,403.99	\$106,148.47	\$215,255.52	33.03%
02130 - Health Services	\$88,410.38	\$30,199.73	\$58,210.65	34.16%
02141 - School Psychologist - School Age	\$128,362.12	\$41,496.55	\$86,865.57	32.33%
02151 - Speech Path & Deaf Ed	\$224,174.98	\$61,933.25	\$162,241.73	27.63%
02152 - Speech Path & Deaf Ed	\$1,400.00	\$793.96	\$606.04	56.71%
02153 - Speech Path & Deaf Ed	\$500.00	\$0.00	\$500.00	0.00%
02161 - Occupational Therapy	\$47,750.00	\$10,914.75	\$36,835.25	22.86%
02171 - Physical Therapy	\$15,500.00	\$3,645.00	\$11,855.00	23.52%
02172 - Physical Therapy	\$4,000.00	\$222.75	\$3,777.25	5.57%
02173 - Physical Therapy	\$1,500.00	\$141.75	\$1,358.25	9.45%
02190 - Student Activities	\$391,317.71	\$270,234.31	\$121,083.40	69.06%
02213 - Instructional Staff Training	\$20,000.00	\$1,472.09	\$18,527.91	7.36%
02220 - Media Center	\$278,117.37	\$90,945.68	\$187,171.69	32.70%
02230 - Technology Support	\$160,957.25	\$56,382.93	\$104,574.32	35.03%
02240 - Assessment Coordinator	\$18,751.67	\$3,665.11	\$15,086.56	19.55%
02310 - Board of Education	\$48,100.00	\$5,389.55	\$42,710.45	11.20%
02320 - Superintendent	\$326,012.72	\$107,753.58	\$218,259.14	33.05%
02330 - District Legal Services	\$30,000.00	\$2,073.75	\$27,926.25	6.91%
02410 - Principal	\$672,776.15	\$231,397.28	\$441,378.87	34.39%
02510 - Business Office	\$227,262.61	\$69,819.09	\$157,443.52	30.72%
02610 - Custodial	\$512,350.00	\$266,839.71	\$245,510.29	52.08%
02620 - Building Maintenance	\$1,026,081.90	\$305,396.81	\$720,685.09	29.76%
02630 - Grounds Maintenance	\$224,217.25	\$55,144.43	\$169,072.82	24.59%
02640 - Equipment Repair & Maintenance	\$28,792.75	\$8,274.56	\$20,518.19	28.74%
02650 - Non-Pupil Vehicle	\$6,500.00	\$850.03	\$5,649.97	13.08%
02660 - Security	\$77,500.00	\$29,686.48	\$47,813.52	38.31%
02670 - Safety	\$48,900.00	\$4,143.02	\$44,756.98	8.47%
02710 - School Bus Driving	\$262,720.64	\$91,118.31	\$171,602.33	34.68%
02712 - School Age SPED Driving	\$4,960.02	\$72.96	\$4,887.06	1.47%
02713 - Below Age 5 SPED Driving	\$12,388.68	\$3,011.22	\$9,377.46	24.31%
02730 - School Bus Driving Vehicle Maintenance	\$84,205.39	\$21,744.60	\$62,460.79	25.82%
02732 - School Age SPED Vehicle Maintenance	\$3,000.00	\$0.00	\$3,000.00	0.00%
03535 - High Ability Learners	\$49,256.23	\$12,300.60	\$36,955.63	24.97%
03551 - Career (CTE) Education	\$4,325.00	\$0.00	\$4,325.00	0.00%
06200 - Title IA	\$154,808.00	\$50,785.68	\$104,022.32	32.81%
06406 - IDEA Preschool (619) Base Allocation	\$2,438.00	\$1,235.25	\$1,202.75	50.67%
06408 - IDEA Part B (611)	\$187,163.99	\$81,294.05	\$105,869.94	43.43%
06412 - IDEA Non-Public	\$1,124.74	\$1,124.00	\$0.74	99.93%
06415 - IDEA Special Projects	\$0.00	\$898.22	(\$898.22)	
06417 - IDEA Part B Transition	\$0.00	\$299.45	(\$299.45)	
06700 - Carl Perkins	\$2,000.00	\$504.54	\$1,495.46	25.23%
08000 - Transfers (Outgoing)	\$100,000.00	\$50,000.00	\$50,000.00	50.00%
09000 - Reimbursed by Other Funds/Entities	\$0.00	\$1,808.05	(\$1,808.05)	
Total	\$13,929,449.51	\$4,662,699.95	\$9,266,749.56	33.47%

Total MS Renovation & HS Parking Project as of 11/25/24 - Pay App #6

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	General Conditions	\$147,531.00		\$147,531.00	\$147,531.00			\$147,531.00	100.00%	\$0.00	\$7,376.55
2	Demolition	\$56,000.00	\$4,238.00	\$60,238.00	\$56,000.00	\$4,238.00		\$60,238.00	100.00%	\$0.00	\$3,011.90
3	Concrete	\$380,289.00	\$41,444.00	\$421,733.00	\$380,289.00	\$41,444.00		\$421,733.00	100.00%	\$0.00	\$21,086.65
4	Masonry	\$10,250.00	\$1,037.00	\$11,287.00	\$10,250.00	\$1,037.00		\$11,287.00	100.00%	\$0.00	\$564.35
5	Structural Steel Framing	\$8,700.00		\$8,700.00	\$8,700.00			\$8,700.00	100.00%	\$0.00	\$435.00
6	Cold Formed Metal Framing	\$18,208.00		\$18,208.00	\$18,208.00			\$18,208.00	100.00%	\$0.00	\$910.40
7	Rough Carpentry	\$10,750.00		\$10,750.00	\$10,750.00			\$10,750.00	100.00%	\$0.00	\$537.50
8	Wood Casework	\$29,887.00	\$4,575.00	\$34,462.00	\$29,887.00	\$4,575.00		\$34,462.00	100.00%	\$0.00	\$1,723.10
9	Water Repellants	\$1,400.00		\$1,400.00	\$1,400.00			\$1,400.00	100.00%	\$0.00	\$70.00
10	Insulation	\$7,147.00		\$7,147.00	\$7,147.00			\$7,147.00	100.00%	\$0.00	\$357.35
11	Air Barriers	\$4,200.00		\$4,200.00	\$4,200.00			\$4,200.00	100.00%	\$0.00	\$210.00
12	Metal Wall Panels	\$44,125.00		\$44,125.00	\$44,125.00			\$44,125.00	100.00%	\$0.00	\$2,206.25
13	Thermal Plastic Membrane Roof	\$4,552.00		\$4,552.00	\$4,552.00			\$4,552.00	100.00%	\$0.00	\$227.60
14	Firestopping/Joint Sealants	\$1,350.00	\$4,584.00	\$5,934.00	\$1,350.00	\$4,584.00		\$5,934.00	100.00%	\$0.00	\$296.70
15	Door and Frames	\$250,939.00	\$1,934.00	\$252,873.00	\$250,939.00	\$1,934.00		\$252,873.00	100.00%	\$0.00	\$12,643.65
16	Storefront	\$219,000.00		\$219,000.00	\$190,190.00	\$9,848.00		\$200,038.00	91.34%	\$18,962.00	\$10,001.90
17	Drywall	\$23,105.00		\$23,105.00	\$23,105.00			\$23,105.00	100.00%	\$0.00	\$1,155.25
18	Tiling	\$27,941.00	\$4,214.00	\$32,155.00	\$27,941.00	\$4,214.00		\$32,155.00	100.00%	\$0.00	\$1,607.75
19	Aluminum Composite Panels	\$32,895.00		\$32,895.00	\$32,895.00			\$32,895.00	100.00%	\$0.00	\$1,644.75
20	Resilient Flooring	\$227,230.00		\$227,230.00	\$227,230.00			\$227,230.00	100.00%	\$0.00	\$11,361.50
21	Epoxy	\$32,400.00		\$32,400.00	\$32,400.00			\$32,400.00	100.00%	\$0.00	\$1,620.00
22	Painting/Wall Covering/Stripping	\$95,399.00		\$95,399.00	\$95,399.00			\$95,399.00	100.00%	\$0.00	\$4,769.95
23	Signage	\$18,043.00	(\$2,000.00)	\$16,043.00	\$18,043.00	(\$2,000.00)		\$16,043.00	100.00%	\$0.00	\$802.15
24	Specialties	\$33,355.00	(\$4,792.00)	\$28,563.00	\$33,355.00	(\$4,792.00)		\$28,563.00	100.00%	\$0.00	\$1,428.15
25	Lockers	\$103,500.00	\$1,322.00	\$104,822.00	\$103,500.00	\$1,322.00		\$104,822.00	100.00%	\$0.00	\$5,241.10
26	Metal Canopies	\$17,087.00		\$17,087.00	\$17,087.00			\$17,087.00	100.00%	\$0.00	\$854.35
27	Flag Pole	\$12,160.00	\$3,432.00	\$15,592.00	\$12,160.00	\$3,432.00		\$15,592.00	100.00%	\$0.00	\$779.60
28	Window Shades	\$6,200.00		\$6,200.00	\$6,200.00			\$6,200.00	100.00%	\$0.00	\$310.00
29	Fire Suppression	\$22,300.00		\$22,300.00	\$22,300.00			\$22,300.00	100.00%	\$0.00	\$1,115.00
30	Plumbing	\$191,000.00	\$5,713.00	\$196,713.00	\$191,000.00	\$5,713.00		\$196,713.00	100.00%	\$0.00	\$9,835.65
31	HVAC	\$90,150.00		\$90,150.00	\$90,150.00			\$90,150.00	100.00%	\$0.00	\$4,507.50
32	Electrical	\$230,089.00	\$14,190.00	\$244,279.00	\$230,089.00	\$14,190.00		\$244,279.00	100.00%	\$0.00	\$12,213.95
33	Landscaping	\$41,159.00		\$41,159.00	\$0.00	\$41,159.00		\$41,159.00	100.00%	\$0.00	\$2,057.95
34	Fencing	\$11,620.00	\$4,077.17	\$15,697.17	\$11,620.00	\$4,077.17		\$15,697.17	100.00%	\$0.00	\$784.86
35	Site Signs/Truncated Domes	\$2,000.00	\$842.00	\$2,842.00	\$2,000.00	\$842.00		\$2,842.00	100.00%	\$0.00	\$142.10
36	Tree Stump Grinding	\$1,600.00	(\$1,600.00)	\$0.00	\$1,600.00	(\$1,600.00)		\$0.00	100.00%	\$0.00	\$0.00
37	Testing	\$8,299.00		\$8,299.00	\$8,299.00			\$8,299.00	100.00%	\$0.00	\$414.95
38	Earthwork	\$104,034.00		\$104,034.00	\$104,034.00			\$104,034.00	100.00%	\$0.00	\$5,201.70
39	Bond	\$25,472.00		\$25,472.00	\$25,472.00			\$25,472.00	100.00%	\$0.00	\$1,273.60
40	Overhead/Profit	\$134,769.00	(\$1,990.00)	\$132,779.00	\$133,732.00	(\$953.00)		\$132,779.00	100.00%	\$0.00	\$6,638.95
	Total	\$2,686,135.00	\$81,220.17	\$2,767,355.17	\$2,615,129.00	\$133,264.17	\$0.00	\$2,748,393.17	99.31%	\$18,962.00	\$137,419.66

** Retainage is now at 5% for the remainder of the project.

Bank Statement Reconciliation

Description

Adjustment Date

Adjustment Amount

Minden High School Activities 11/01/2024 through 11/30/2024

Bank Statement Reconciliation Summary

Statement Balance	\$ 461,598.10
- Outstanding checks	\$ 14,321.29
+ Outstanding Deposits	\$ 0.00
+ Outstanding Adjustments	\$ 0.00
- Outstanding Investment Transfers	\$ 0.00
Total	\$ 447,276.81
+ Investments	\$ 37,000.00
Book Balance	\$ 484,276.81

Checks For Payment Listing

Date	Check Number	Payee	Reason	Amount
12/10/2024	5488	Ameritas Life Insurance Corp.	Ameritas Tsa	\$ 400.00
12/10/2024	5489	Ameritas Life Insurance Corp..	Vision Insurance	\$ 1,151.45
12/10/2024	5490	Blue Cross Blue Shield	District Dental Insurance	\$ 164.46
12/10/2024	5490	Blue Cross Blue Shield	District HDHP Health Ins 2PT	\$ 4,222.02
12/10/2024	5490	Blue Cross Blue Shield	District HDHP Health Ins 9 Mo	\$ 720.44
12/10/2024	5490	Blue Cross Blue Shield	District HDHP Health Ins FAM	\$ 15,034.80
12/10/2024	5490	Blue Cross Blue Shield	District HDHP Health Ins SNG	\$ 2,743.68
12/10/2024	5490	Blue Cross Blue Shield	District Health Ins 2PT	\$ 39,231.84
12/10/2024	5490	Blue Cross Blue Shield	District Health Ins 9 Mo	\$ 12,600.00
12/10/2024	5490	Blue Cross Blue Shield	District Health Ins FAM	\$ 91,075.96
12/10/2024	5490	Blue Cross Blue Shield	District Health Ins SNG	\$ 6,353.76
12/10/2024	5490	Blue Cross Blue Shield	District Health Ins SPD	\$ 5,774.64
12/10/2024	5490	Blue Cross Blue Shield	District Health Ins Split	\$ 1,634.66
12/10/2024	5490	Blue Cross Blue Shield	Feba Bcbs Dental 2PT	\$ 959.90
12/10/2024	5490	Blue Cross Blue Shield	Feba Bcbs Dental FAM	\$ 1,901.68
12/10/2024	5490	Blue Cross Blue Shield	Feba Bcbs Dental SPD	\$ 127.85
12/10/2024	5491	Credit Management Services, Inc.	Kearney County Court CMSI	\$ 376.61
12/10/2024	5492	Horace Mann Life Insurance Company	Horace Mann Life Insurance	\$ 1,275.00
12/10/2024	5493	Madison National Life Insurance Co., Inc.	Feba Life Insurance	\$ 225.50
12/10/2024	5493	Madison National Life Insurance Co., Inc.	Long-Term Disability	\$ 1,393.75
12/10/2024	5493	Madison National Life Insurance Co., Inc.	Term Life Policy	\$ 493.69
12/10/2024	5494	Minden Exchange Bank & Trust Co.	HSA Contribution	\$ 5,141.46
12/10/2024	5495	Minden Public Schools	District Court	\$ 507.00
12/10/2024	5495	Minden Public Schools	F/b Dependent Care	\$ 4,753.37
12/10/2024	5495	Minden Public Schools	F/b Medical Dental	\$ 5,088.39
12/10/2024	5495	Minden Public Schools	Increased Retirement Percent	\$ 15,179.60
12/10/2024	5495	Minden Public Schools	NE Retirement	\$ 102,997.74
12/10/2024	5496	Minden Public Schools.	Computer Lease Purchase	\$ 466.39
12/10/2024	5497	Mps Payroll	Federal Withholding	\$ 45,733.26
12/10/2024	5497	Mps Payroll	FICA	\$ 75,058.86
12/10/2024	5497	Mps Payroll	Medicare	\$ 17,554.20
12/10/2024	5498	Mps Payroll NE Income Tax	State Withholding - NE	\$ 20,254.04
12/10/2024	5499	Amazon Capital Services, Inc.	HS English Book	\$ 19.99
12/10/2024	5499	Amazon Capital Services, Inc.	MS English Books	\$ 204.60
12/10/2024	5499	Amazon Capital Services, Inc.	MS Principal Computer Supplies	\$ 166.98
12/10/2024	5499	Amazon Capital Services, Inc.	Technology Supplies	\$ 98.43
12/10/2024	5500	Apple Computer	SPED iPad Apps	\$ 1,499.95
12/10/2024	5501	ASK Supply Co.	MS Principal Desk	\$ 358.30
12/10/2024	5502	Aurora Cooperative	Fuel	\$ 4,988.45
12/10/2024	5503	Black Hills Energy	Bus Barn Natural Gas	\$ 157.79
12/10/2024	5503	Black Hills Energy	EAST Natural Gas	\$ 1,085.85
12/10/2024	5503	Black Hills Energy	HS/MS Natural Gas	\$ 3,588.51
12/10/2024	5503	Black Hills Energy	MS Activities Building Natural Gas	\$ 1,044.62
12/10/2024	5504	Blick Art Materials	MS & HS Art Supplies	\$ 1,440.78
12/10/2024	5505	Breakout EDU	Breakout EDU Subscription	\$ 358.00
12/10/2024	5506	Business Telecommunication Systems	East Telephone Programming	\$ 510.00
12/10/2024	5507	Carter Electric	East Emergency Light Repair	\$ 116.40
12/10/2024	5507	Carter Electric	East Security Light Repairs	\$ 288.10
12/10/2024	5508	CenturyLink	Telephone Services	\$ 443.97
12/10/2024	5509	City Of Minden	School Resource Officer	\$ 19,690.90
12/10/2024	5509	City Of Minden	Utilities	\$ 18,529.54
12/10/2024	5510	Clearlyfy	Telephone Services	\$ 819.94

Checks For Payment Listing

Date	Check Number	Payee	Reason	Amount
12/10/2024	5511	Crouch Recreation, Inc.	Indoor Video Scoreboard Project	\$ 61,154.50
12/10/2024	5511	Crouch Recreation, Inc.	Outdoor Video Scoreboard Project	\$ 120,210.00
12/10/2024	5512	Dana F. Cole & Company, LLP	District Audit	\$ 6,500.00
12/10/2024	5513	DAS State Accounting - Central Finance	Internet Service	\$ 359.77
12/10/2024	5514	Eakes Office Solutions	Custodial Supplies	\$ 917.27
12/10/2024	5514	Eakes Office Solutions	HS Copier Stapler Cartridges	\$ 163.38
12/10/2024	5515	Educational Service Unit #10	Power School Hosting, Updates, & Maintenance	\$ 266.75
12/10/2024	5516	Educational Service Unit #11	1st Quarter Inservice	\$ 650.21
12/10/2024	5516	Educational Service Unit #11	Contracted SPED Services	\$ 5,205.69
12/10/2024	5517	Elan Financial Services	Business Office Newspaper Subscription	\$ 31.99
12/10/2024	5517	Elan Financial Services	Coach Bus Parts	\$ 724.72
12/10/2024	5517	Elan Financial Services	East SPED Training	\$ 20.00
12/10/2024	5517	Elan Financial Services	HS Counselor Subscription	\$ 35.99
12/10/2024	5517	Elan Financial Services	HS Spanish Teacher Guide	\$ 79.00
12/10/2024	5517	Elan Financial Services	HS Web/Cloud Based Software	\$ 5.00
12/10/2024	5517	Elan Financial Services	MS Library Subscription	\$ 62.25
12/10/2024	5517	Elan Financial Services	Speech Pathology Lessons	\$ 57.50
12/10/2024	5517	Elan Financial Services	State Ed Conference Meals & Lodging	\$ 2,388.25
12/10/2024	5517	Elan Financial Services	Tri-State SPED Law Conference Lodging	\$ 543.60
12/10/2024	5556	Elan Financial Services	HS Spanish Software	\$ 59.88
12/10/2024	5518	Family Physical Therapy & Sports Center, P.C.	OT/PT/SLP Services	\$ 6,743.25
12/10/2024	5519	Graduate Lincoln	NMEA Conference Lodging	\$ 556.00
12/10/2024	5519	Graduate Lincoln	NSCA Conference Lodging	\$ 324.54
12/10/2024	5520	Hometown Leasing	Copier & Printer Lease	\$ 3,855.49
12/10/2024	5521	Hosick, Don E	State Volleyball Parking	\$ 23.00
12/10/2024	5522	Jensen, Chelsey J	Tri-State SPED Law Conference Meals	\$ 67.82
12/10/2024	5523	Jim's OK Tire Minden, LLC	Bus 20C Tire Mounting	\$ 115.00
12/10/2024	5523	Jim's OK Tire Minden, LLC	Coach Bus Steer Tires	\$ 1,870.24
12/10/2024	5523	Jim's OK Tire Minden, LLC	Skidsteer Tire Repair	\$ 30.00
12/10/2024	5523	Jim's OK Tire Minden, LLC	Transit Bus Tires	\$ 1,909.68
12/10/2024	5524	Kearney County Health Services	Bus Driver Drug Testing & Physical	\$ 145.00
12/10/2024	5525	Landmark Implement Carquest	Bus Barn Supplies	\$ 9.81
12/10/2024	5525	Landmark Implement Carquest	Spray Cart Battery	\$ 96.53
12/10/2024	5526	Lee H. Jacobsen	Safety & Security Assessment	\$ 500.00
12/10/2024	5527	Lifeguard MD, Inc.	Defibrillator Pads	\$ 446.00
12/10/2024	5528	Mason's Market	East SPED Supplies	\$ 50.56
12/10/2024	5528	Mason's Market	Foods Class Supplies	\$ 456.27
12/10/2024	5528	Mason's Market	HS Ag Class Supplies	\$ 43.82
12/10/2024	5528	Mason's Market	HS Life Skills Supplies	\$ 145.44
12/10/2024	5528	Mason's Market	MS Life Skills Supplies	\$ 16.03
12/10/2024	5528	Mason's Market	Preschool Supplies	\$ 33.82
12/10/2024	5529	McGraw Hill School Education	MS SPED Books	\$ 2,355.32
12/10/2024	5530	Medtox Laboratories	Bus Driver Drug Testing	\$ 40.93
12/10/2024	5531	Menards - Kearney	Bathroom Faucets	\$ 374.80
12/10/2024	5531	Menards - Kearney	Plates & Covers	\$ 26.39
12/10/2024	5532	Mid-Nebraska Aggregate, Inc.	Landscaping Rock	\$ 1,335.25
12/10/2024	5533	Mid-States Automation & Control, Inc.	Bus Barn Heater Service	\$ 165.00
12/10/2024	5533	Mid-States Automation & Control, Inc.	East Digital Controls Maintenance Contract	\$ 1,262.50
12/10/2024	5533	Mid-States Automation & Control, Inc.	East Mechanical Maintenance Contract	\$ 1,875.00
12/10/2024	5533	Mid-States Automation & Control, Inc.	HS HVAC Repairs	\$ 3,341.00
12/10/2024	5533	Mid-States Automation & Control, Inc.	HS Mechanical Maintenance Contract	\$ 3,875.00
12/10/2024	5533	Mid-States Automation & Control, Inc.	MS HVAC Repairs	\$ 2,685.00

Checks For Payment Listing

Date	Check Number	Payee	Reason	Amount
12/10/2024	5533	Mid-States Automation & Control, Inc.	MS Mechanical Maintenance Contract	\$ 4,375.00
12/10/2024	5534	Minden Hardware	Supplies & Repairs	\$ 725.56
12/10/2024	5535	Napa Auto Parts	Transportation Supplies	\$ 20.49
12/10/2024	5536	NCSA	Membership Dues	\$ 1,500.00
12/10/2024	5537	Nebraska Central Equipment	Bus 12G Repair	\$ 818.50
12/10/2024	5537	Nebraska Central Equipment	Bus 21P Repair	\$ 78.96
12/10/2024	5537	Nebraska Central Equipment	Transit Bus Repair	\$ 838.10
12/10/2024	5538	Nebraska Safety Center	Level II Transportation Course	\$ 100.00
12/10/2024	5539	One Source	Background Checks	\$ 109.00
12/10/2024	5540	Pearson Clinical Assessment	School Psych Testing	\$ 290.00
12/10/2024	5540	Pearson Clinical Assessment	School Psych Testing Supplies	\$ 447.43
12/10/2024	5541	Pony Express Ford	Bus 20C Service	\$ 194.55
12/10/2024	5541	Pony Express Ford	Bus 21P Service	\$ 92.95
12/10/2024	5541	Pony Express Ford	Bus 22P Service	\$ 92.95
12/10/2024	5541	Pony Express Ford	Grey Edge Service	\$ 82.95
12/10/2024	5541	Pony Express Ford	Van 23V1 Service	\$ 122.25
12/10/2024	5541	Pony Express Ford	Van 23V2 Service	\$ 122.25
12/10/2024	5542	PPG Architectural Finishes	Field Marking Paint	\$ 226.18
12/10/2024	5543	Presto-X Company	Pest Control Services	\$ 186.60
12/10/2024	5544	School Fix	HS Parking Lot Sign Posts & Hardware	\$ 396.75
12/10/2024	5545	Sis, Abbie M	Tri-State SPED Conference Travel	\$ 64.34
12/10/2024	5546	Spracklin Chiropractic	Bus Driver Physical	\$ 90.00
12/10/2024	5547	Strong, Jason D	State Volleyball Mileage	\$ 180.90
12/10/2024	5548	Syndicate Publishing, LLC	Board Legal Notice	\$ 43.85
12/10/2024	5548	Syndicate Publishing, LLC	Board Meeting Notice	\$ 5.89
12/10/2024	5548	Syndicate Publishing, LLC	Employment Advertising	\$ 58.00
12/10/2024	5549	USI, Inc.	East Laminating Supplies	\$ 129.03
12/10/2024	5550	Verizon Wireless	Wireless Hot Spot Data Plan	\$ 160.04
12/10/2024	5551	Village Uniform	East Mop and Mat Service	\$ 292.22
12/10/2024	5551	Village Uniform	MS Mop and Mat Service	\$ 348.72
12/10/2024	5552	Ward's Science	HS Ag Class Supplikes	\$ 215.73
12/10/2024	5553	Wesley T. Tjaden III	Safety & Security Assessment	\$ 500.00
12/10/2024	5554	Widdifield, James T	November Reimbursement	\$ 678.47
12/10/2024	5555	Woodward's Disposal Service, Inc.	Shredding Service	\$ 60.00
12/10/2024	EFT	Minden Exchange Bank - EFT	Direct Deposit Fees	\$ 34.90
12/10/2024	EFT	Wright Express Fleet Services	Station Fuel Purchases	\$ 887.77
Subtotal				\$ 784,787.67
Net Payroll - December 2024				\$ 428,901.10
Total General Fund Disbursements - December 2024				\$ 1,213,688.77

Secretary Kevin Raun

Lunch Fund Checks and Liabilities

Check Number	Date	Payee	Reason	Amount
EFT	11/11/2024	Sysco - EFT	Commodities	\$ 2,649.66
EFT	11/11/2024	US Foods	Commodities	\$ 3,695.22
6018	11/11/2024	Midwest Restaurant Supply, LLC	East Dishwasher Repair	\$ 1,633.98
6019	11/11/2024	LinPepCo Partnership	Beverages	\$ 1,692.35
6020	11/11/2024	Village Uniform	Kitchen Apron and Rag Service	\$ 247.76
6021	11/11/2024	Cash-wa Distributing Co.	Commodities	\$ 21,376.32
6022	11/11/2024	Hiland Dairy	Milk Products	\$ 4,838.39
6023	11/11/2024	Midwest Meat Company	Burger	\$ 299.50
6024	11/11/2024	Apple Acres Orchard	Apples	\$ 540.00
519	12/10/2024	Ameritas Life Insurance Corp..	EE Vision Insurance Premiums	\$ 50.99
520	12/10/2024	Blue Cross Blue Shield	Health & Dental Insurance Premiums	\$ 5,479.76
521	12/10/2024	Madison National Life Insurance Co., Inc.	EE FEBA Life Insurance Premiums	\$ 5.50
521	12/10/2024	Madison National Life Insurance Co., Inc.	EE Life Insurance Premiums	\$ 18.01
521	12/10/2024	Madison National Life Insurance Co., Inc.	Long Term Disability	\$ 15.45
522	12/10/2024	Minden Public Schools	EE & ER Retirement Contributions	\$ 2,504.38
522	12/10/2024	Minden Public Schools	Employee FEBA - Medical/Dental	\$ 208.34
523	12/10/2024	Mps Payroll	EE & ER FICA, Medicare, & Federal Income Tax	\$ 2,455.71
524	12/10/2024	Mps Payroll NE Income Tax	EE Nebraska Income Tax Withholding	\$ 277.64
Subtotal				\$ 47,988.96
Net Payroll - December 2024				\$ 9,895.91
Total Lunch Fund Disbursements				\$ 57,884.87

Bond Fund Liabilities

Check Number	Date	Payee	Reason	Amount
EFT	12/10/2024	BOK Financial Corporation	2020 Series Bond Principal	\$ 125,000.00
EFT	12/10/2024	BOK Financial Corporation	2020 Series Bond Interest	\$ 135,150.00
EFT	12/10/2024	BOK Financial Corporation	2020 Series Bond Agent Fee	\$ 200.00
EFT	12/10/2024	BOK Financial Corporation	2021 Series Bond Principal	\$ 890,000.00
EFT	12/10/2024	BOK Financial Corporation	2021 Series Bond Interest	\$ 14,913.75
EFT	12/10/2024	BOK Financial Corporation	2021 Series Bond Agent Fee	\$ 200.00
EFT	12/10/2024	BOK Financial Corporation	2022 Series Bond Principal	\$ 360,000.00
EFT	12/10/2024	BOK Financial Corporation	2022 Series Bond Interest	\$ 16,307.50
EFT	12/10/2024	BOK Financial Corporation	2022 Series Bond Agent Fee	\$ 200.00
Total Bond Fund Disbursements - December 2024				\$ 1,541,971.25

Building Fund Liabilities

Check Number	Date	Payee	Reason	Amount
635	12/10/2024	A&L Leveling, Inc.	Basement Removal and Backfill (x2)	\$ 12,654.60
636	12/10/2024	Communications Engineering, Inc.	New HS Parking Lot Camera Installation Labor	\$ 1,450.00
636	12/10/2024	Communications Engineering, Inc.	New HS Parking Lot Cameras & Hardware (x3)	\$ 9,903.00
637	12/10/2024	RMV Construction, LLC	Landscaping - 100.00% Complete	\$ 41,159.00
637	12/10/2024	RMV Construction, LLC	Storefront - 91.34% Complete	\$ 9,848.00
637	12/10/2024	RMV Construction, LLC	Overhead/Profit - 100% Complete	\$ 829.60
637	12/10/2024	RMV Construction, LLC	Overhead/Profit - 100% Complete	\$ 207.40
637	12/10/2024	RMV Construction, LLC	Change Order #1	\$ 40,696.00
637	12/10/2024	RMV Construction, LLC	Change Order #1	\$ (1,600.00)
637	12/10/2024	RMV Construction, LLC	Change Order #2	\$ (2,963.00)
637	12/10/2024	RMV Construction, LLC	Change Order #2	\$ 45,087.17
637	12/10/2024	RMV Construction, LLC	Less: Retainage	\$ (2,420.53)
637	12/10/2024	RMV Construction, LLC	Less: Retainage	\$ (4,242.68)
Total Bond Fund Disbursements - December 2024				\$ 150,608.56

Internal Board Policies - OrganizationStanding Committees

It shall be the policy of Minden Public Schools that the following will be the standing committees of the Board of Education:

1. Negotiations Committee
2. Committee on American Civics
3. Transportation/Facilities
4. Finance Committee
5. Policy Committee
6. Legislation Committee

It shall further be the policy of Minden Public Schools that the Superintendent shall appoint the members of the above committees.

Legal Reference: Neb. Rev. Stat. Sec. 79-724
Neb. Rev. Stat. Sec. 79-520

Date of Adoption: July 8, 2019
Date Reaffirmed: March 8, 2021

Minden Public School Board of Education Report

December 2024



Sandy Pohl, East Elementary and Minden Public Preschool Principal

The Minden Public Schools special education staff provide early intervention services to children birth to age three within their homes. These services take place following a referral of concern, an evaluation, and the development of an intervention plan in collaboration with the child's family. Often these services provided at a young age, lead toward meeting typical developmental milestones as the child becomes older. Pictured is a child who received early intervention services from Sara Anderson, Alyssa Schneider, and Annie Stott, and he has now "graduated" from services based on his progress. (parent granted permission to share)



Third grade students and teachers are grateful for the gift of dictionaries from our local Rotarians. The delivery has become an annual tradition that our students look forward to.

All 227 East and Preschool students were respectful audience members at the annual Veteran's Day program at Minden High School. Dressed in red, white, and blue, our second graders sang patriotic songs at the Bethany Home Veteran's Day program in the afternoon of November 11th.

Our third grade students continue to read with Bethany Home residents on Monday afternoons. This intergenerational opportunity is undoubtedly special for the residents and the students.

Non-perishable food is being collected at East Elementary for our local Goodfellows group. We encourage students to share what they can spare during this time of giving.

The championship volleyball team greeted students at school following the state tournament. Each child was given an opportunity to take their photo with the players and the trophy.



MINDEN PUBLIC SCHOOLS
ACTIVITIES/ATHLETIC DEPARTMENT
Jason Strong, Asst. Prin./Act. Dir.

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

DECEMBER 2024 BOARD MEETING
ACTIVITY DIRECTOR REPORT

WINTER ACTIVITY UPDATE:

Play Production: Minden travelled to Gothenburg High School for both the Southwest Conference and District Play Production competitions. Mr. Horner and his assistant coaches always do a great job organizing and coaching the large number of team members on our Play Production roster. The play team finished in a close 3rd place at the conference competition! Our play team will travel to Gothenburg on Saturday December 7th to perform and compete for a third consecutive trip to the State Competition in Norfolk.

Girls Basketball: The high school girls basketball team has 18 players on the roster for this season. The coaches for this season include Taylor Maulsby, Aaron Martin, and Lisa Wagner. The girls team begins their season by travelling to Southern Valley on Thursday December 5th and then will have the first home games of the season on Saturday December 7th. We are looking forward to another great season for our girls basketball program!

Boys Basketball: The high school boys basketball team has 22 players on the roster for this season. The coaches for this season include Carson Blum, Tyler Egenberger, and Simon Mackenzie. The boys team also travels to Southern Valley on Thursday December 5th and then at home on Saturday December 7th. There will be many new faces on the varsity team this season and we are excited for a new group of players to get some experience and to compete!

Girls Wrestling: The high school girls wrestling team has 25 girls on the roster for this season. The coaches for this season include Jhett Ostrom and Macie Oertle. The girls open their season at home for a dual against Class A powerhouse Grand Island Senior High. With a large number of participants and some highly talented wrestlers, our girls team has high hopes for success throughout the season as well as for post season success!

Boys Wrestling: The high school boys wrestling team has 29 boys on the roster for this season. The coaches for this season include Keaton Gracey, Austin Olsen, and Heath Wragge. The boys team opens their season at home on Friday December 6th in a triangular with St Paul and Mitchell. This should be a highly competitive triangular with top quality teams. Our boys have the potential to have one of the most successful seasons in program history and we are looking forward to seeing the growth each participant makes throughout the upcoming season!

FALL ACTIVITY HONORS/AWARDS:

Cross Country:

SWC Sportsmanship Awards: Caden Jameson, Frank Kovacs, Selena Sharkey, Alexa Warner

** All SWC & Team Place **
Warner, Alexa - 3rd
Osterbuhr, Aclynn - 9th
Sharkey, Evie - 11th
Sharkey, Selena - 14th

Girls Team - SWC - 2nd
*** All District & Team Place **
Warner, Alexa - 2nd - State Meet Individual Qualifier
Sharkey, Evie - 3rd - State Meet Individual Qualifier
Osterbuhr, Aclynn - 8th - State Meet Individual Qualifier
Sharkey, Selena - 11th - State Meet Individual Qualifier
Girls Team - District - 1st
** All State & Team Place **
Warner, Alexa - 11th - State Meet Medalist - Top 15
Girls Team - State - 4th
*** All SWC & Team Place **
Cederburg, Sam - 10th
Jameson, Caden - 12th
Thull, Gage - 14th
Boys Team - SWC - 3rd
*** All District & Team Place **
Cederburg, Sam - 6th - State Meet Individual Qualifier
Jameson, Caden - 9th - State Meet Individual Qualifier
Thull, Gage - 13th - State Meet Individual Qualifier
Reed, Isaac - 14th -
Boys Team - District - 2nd
** All State & Team Place **
Boys Team - State - 12th

Football:

SWC Sportsmanship Awards: Carter Frecks, Will Runions

Brett Eckhardt - 1st Team All-District (Defensive Line)
Luke Grollmes - 2nd Team All-District (Offensive Line)
Cade Harsin - 2nd Team All-District (Defensive Back)
Braxton Hatch - 1st Team All-District (Wide Receiver)
Koltdyn Heath - 2nd Team All-District (Linebacker)
Orrin Kuehn - 1st Team All-District (Running Back)
Evan Lutkemeier - 1st Team All-District (Offensive Line)

Cael Smith - 2nd Team All-District (Defensive Line)
Logan Verbeck - 2nd Team All-District (Running Back)

Girls Golf:

SWC Sportsmanship Awards: Isabelle Martin, Brynn Smith

KayLynn Jorgensen
Minden Courier Athlete of the Week
Kearney Hub Athlete of the Week
First Team All-Conference (SWC Champion)
District Champion
Class C State Runner-Up
Super State Team
Kara Suchsland
Kearney Hub Athlete of the Week
First Team All-Conference
District Medalist
Class C State Champion
Super State Team

Softball:

SWC Sportsmanship Awards: Addison Klabunde, Hope Mason

All SWC Conference:

*Addison Klabunde

*Trinity Carr

Volleyball:

SWC Sportsmanship Awards: Meredith Johnson, Carmen Gramke

All SWC Conference

*Mattie Kamery

*Myla Emery

*Makenna Starkey

*Makenna Betty

*Aubry Bules

*Honorable Mention: Kinsie Land

OWH All-Class Tournament Team - Mattie Kamery
OWH C-1 All Tournament Team - Mattie Kamery, Myla Emery, & Aubree Bules
LJS All-Class Tournament Team - Myla Emery

Jason Strong



MINDEN PUBLIC SCHOOLS

C.L. Jones Middle School

Ed Rowse, MS Asst. Prin./Act. Dir.

520 W. 3rd Street

Minden, NE 68959-1598

308-832-2338 School

308-832-3236 Fax

**DECEMBER 2024 BOARD MEETING
MIDDLE SCHOOL ASSISTANT PRINCIPAL/ATHLETIC DIRECTOR REPORT**

November was busy with girls basketball and boys wrestling both at home and on the road. For girls basketball we have sixteen players on the 7th grade girls basketball team and nine players on the 8th grade girls basketball team. Our 7th grade team would like to play A-B-C level games at their competitions but it's rare we can find schools that are able to play that many levels. This puts a strain on coaches to get as much playing time for each player as they would like. Our 8th grade girls will play A-B games and would possibly play more if asked to. I appreciate that they are so willing and interested in playing more! We have eleven wrestlers on our 7th grade boys wrestling team and nine on our 8th grade boys wrestling team. This season we host three boys wrestling invites. We would have had two but Gothenburg asked if we could take an invite they were to host a year early as they had a conflict. Our teams have competed very well but more than anything our teams including our coaches have shown great sportsmanship and represented our school and community very well.

Last year we started a new program in middle school called Whippet Pack Families. The purpose is to develop relationships between younger and older children as well as between teachers throughout the building. We want our students to feel safe, cared for, and have someone they can trust and turn to if they need anything. Last year we met around 4 times during the school year, this year we are meeting three times a month. We meet twice a month in our family groups that meet in the Family teacher's room. Family groups are made up of a mixture of 4th-8th grade students and each group has between 11-12 students. During these family meetings teachers spend time with their family doing a predetermined activity to help the family get to know each other better. The family meeting normally lasts around 20 minutes and is done during the first period. Once a month we have a Whippet Family Assembly in the CLJ gym during the first period. For each assembly I invite captains/seniors from a sport or activity to be our guest speakers and tell us how their season is going and why our middle school students would enjoy giving their sport activity a try when they get to high school. After the guest speakers are finished we have a competition between all 25 Whippet Families and enjoy watching everyone compete and cheer each other on. This has been a hit for our students and staff!

One of my duties is to line up coverage for teachers when they are out of the classroom for whatever reason whether it's leaving early for a contest as a coach or taking their child to a doctor appointment. Teachers in the middle school are always willing to help each other by covering teachers when they need to be gone. I used to feel like I was wearing teachers out by asking them over and over to cover. This year I don't feel so bad about asking because teachers are now compensated for covering during their plan period. I appreciate this change and feel our teachers work very hard and are still willing to cover for each other to allow flexibility for their colleagues because we all know things happen and we need to be able to leave from time to time.

Ed Rowse

Minden High School

December 2024

Board of Education Report



Dear Members of the Board,

As we move into December, it is remarkable to reflect on the accomplishments and activities that have defined the past month at Minden High School. Our students and staff continue to demonstrate excellence, dedication, and community spirit across academics, activities, and service.

Fall Activities Success and Transition to Winter Season

November was a month of celebration and transition. Our Girl's Volleyball Team brought home their second straight state championship title, an extraordinary accomplishment that has made our community and school SO proud. As the fall seasons wrap-up, our other sports teams and activities have seamlessly shifted gears to prepare for the busy winter schedule. We anticipate another season of hard work and success in basketball, wrestling, One Act Play competitions, and more.

Service and Community Impact

We deeply appreciate our students' contributions to the community, particularly their involvement in two recent American Red Cross Blood Drives here in Minden. Their willingness to volunteer their time and effort reflects their commitment to helping others and fostering a spirit of service.

NSAA National Anthem Performance Selection

Congratulations to Adalle Banzhaf-Diaz, who has been selected to sing the National Anthem at the 2025 NSAA State Swimming and Diving Championship Finals on March 1st at the Bob Devaney Sports Center in Lincoln. Her performance will be broadcast statewide on Nebraska Public Media, and we are incredibly proud of this recognition of her talent.

National Honor Society Induction

This past weekend, we hosted the annual National Honor Society induction ceremony. It was a wonderful event celebrating both our new inductees and our current members. I will provide a complete list of names at a later time. The NHS induction continues to be a proud tradition that highlights our students' achievements in academics, leadership, service, and character.

New NHS Members:

Benezith Alarcon Avila
Myla Emery
Caden Jameson
Alyssa Johnson
KayLynn Jorgensen
Rebecca Lempka
Alizabeth Nielsen
Lydia Petty
Arabella Reed
Danica Schoone
Hallee Schoone
Natali Uribe
Carson Wright

Current MHS Members Include:

Nathan Althouse
Kathryn Boudreau
Samuel Cederburg
Sophia Cederburg
Hannah Donley
Carmin Gramke
Cade Harsin
Braxton Hatch
Meredith Johnson
Mattie Kamery
Addison Klabunde
Kinie Land
Brynn Smith

3rd Grade Exploration Day with High School Biology Students

In a unique collaborative effort, our high school biology students, under the guidance of Mr. Ostrom, recently worked with 3rd graders as part of their human body unit. This hands-on learning experience included observing a cow heart, eye, and lungs; examining muscle tissue under a microscope; and learning the names of bones using a skeleton model.

The high school students who participated were:

- Anila Cortez-Thompson
- Hannah Donley
- Myla Emery
- Kaylynn Jorgensen
- Matthew Putnam
- Bella Reed
- Vlad Adams
- Benezith Alarcon
- Alessandra Banzhaf-Diaz
- Landon Bules
- Brooke Carr
- Caden Jameson
- Alyssa Johnson
- Madeline Kring
- Rebecca Lempka
- Brody Sexton
- Cadence Shrader

Their enthusiasm and ability to share their knowledge impressed the 3rd-grade team, and this event exemplifies the power of cross-grade collaboration.

ACT Performance

Minden High School's composite ACT average for the Class of 2024 stands at 19.4, above the Nebraska state average of 19.1. This is a testament to the efforts of our students and staff in maintaining academic rigor and preparing students for college and career readiness. With a continued focus on academic support, including pre-ACT testing and ACT prep sessions, we aim to improve these scores further in the future.

<u>Category</u>	<u>Composite</u>	<u>Math</u>	<u>Science</u>	<u>STEM</u>	<u>English</u>	<u>Reading</u>
MHS Average	19.42	19.28	19.73	19.75	18.92	19.71

English-9, General English-12 and English-12 by Mr. Keaton Gracey

The goal of General English 12 is to practice and develop practical English skills for life after high school. To begin the year, the class started by reading short stories. The goal of reading these stories is to explore literary elements and literary forms. With these stories, I facilitated discussions and various perspectives while also having students respond to prompts by composing paragraphs in an array of different strategies. Now, GE12 is reading a book called *Night* by Elie Wiesel where students are practicing reading accountability and practice as they are studying the literary voice of the text. Students are writing various paragraphs that respond to prompts. In addition to reading, students take part in a Daily Oral Language activity to practice grammar for writing techniques. Also, each week students are given a list of vocabulary words and are required to be able to incorporate the words into language by the end of the week.

For English 12, the goal is to practice and learn complex reading and writing strategies for college. We kick-started the year by reading "The Body Snatcher" by Robert Louis Stevenson, which is a Victorian short story in which students were able to study some historical contexts. Moving forward, the class read *The Strange Case of Dr. Jekyll and Mr. Hyde*. Along with that we dove into complex literature and used critical thinking strategies to delve into themes relating to the late 1800s in both the realms of Victorian and Gothic Literature. Currently, the class is developing research strategies to compose a research paper about a problem in society. MLA Format and an argumentative voice are two achievement goals for the students.

As for English 9, the main goal is to teach and train automatic reading strategies. Students are about to finish *Fahrenheit 451*, by Ray Bradbury, which is challenging literature for students to analyze. They are discussing and writing paragraphs that pertain to the literature. To begin class each day students practice the bell ringer called Daily Oral Language. (DOL) requires learners to orally speak, hear, and write down correct sentences. Also, students are given a weekly vocabulary list where they are quizzed each week and required to put each word to use.

English 10 and General English 10- Ms. Dierks

The Sophomore class just finished up the play *Macbeth* by William Shakespeare. The class did an amazing job acting out scenes and tackling the old English diction. As a group, we discussed themes of power, greed, ambition, and fate. This play allowed us to continue working on our year-long goals of reading challenging text and connecting ideas from one unit to the next. The Sophomore class will continue their creative skills with a short story unit to end the semester where they will be tasked with writing their own short story with a complete plot and well-rounded characters!

Gratitude and Appreciation

As we approach the holiday season, I want to extend my heartfelt thanks to everyone who contributes to the success of Minden Public Schools. This includes our dedicated staff, supportive parents and families, custodians, bus drivers, concession stand volunteers, and everyone who works behind the scenes to make our school a place where students thrive. Their collective efforts are deeply appreciated, and we could not do this without their continued support.

Minden Public Schools
C.L. Jones Middle School
December 2024
Report to the Board of Education
Mrs. Chelsey Jensen, Administrator

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

Whippet of the Month Awards-

Congratulations to our December 2024 Whippets of the Month:

Memphis Franks, Tirzo Borrego, Laci Loeske, Macy Jorgensen, Jada Jenkins, Easton Dornhoff, Logan Grollmes, Anthony Guido, Duke Jorgensen, Alex Castro, Lucas Carey, Sayler Rome, Brooklyn Ingram, Rylan Gant, Tatum Johnson!

mClass Amplify Reading Intervention Information-

Connected to our core reading at each grade level for 4th-6th grade, this program has embedded universal screeners built on the foundation of the Science of Reading research. The data from the screeners allow us to design and implement small group reading interventions. To accurately develop intervention groups, we are using the STAR reading program percentile rankings, DIBELS one-minute oral reading fluency tests, MAZE tests, NWEA, and classroom formative assessments, focusing on reading fluency, comprehension, and decoding/phonological skills. Some highlights of the mClass intervention include-

- Includes efficient DIBELS 8th Edition's one-minute measures, a built-in dyslexia screener, intervention, and robust reports for teachers and administrators.
- mCLASS lets you know exactly which aspect of a skill a student is struggling with, and then gives you effective lesson plans for each student powered by reliable universal screening based on one-minute measures in phonemic awareness, phonics, fluency, vocabulary, and reading comprehension.

We are pleased with the individual student growth we are seeing in reading! Our students will complete their Middle of the Year Benchmark DIBELS assessments on December 14-20th. After the Middle of the Year Benchmark assessments are done, we will compare and summarize student progress.

CLJMS Music Concert Info-

The end of the semester is quickly approaching! All of our students have been working hard this year to improve their musical knowledge and overall musicianship, and we simply could not be more proud of them.

The Winter Music Program is scheduled for **Monday, December 16th** starting at 6:00 pm in the MHS auditorium and, similar to previous years, each individual grade will have an assigned performance time in order to accommodate a large number of audience members. Once the students perform, a parent or guardian will be able to pick them up at the MHS gym.

*6:00 PM 4th Grade Choir
6:30 PM 5th Grade Choir followed by Band
7:00 PM 6th Grade Band followed by Choir
7:30 PM 7th and 8th Grade Choir followed by Band*

** Please meet in the choir room or band room 30 minutes before your call time.*

Performances are a special occasion and your attire for the concert should reflect that. Dress clothes should be worn for this performance. Do not wear athletic clothing, sweatpants, ripped up jeans, pajama pants, crocs, slippers or flip flops.

Please do not hesitate to reach out to Mr. Stubbs (matthew.stubbs@mindenwhippets.org) or Ms. Zimmerman (jveyzimmerman@mindenwhippets.org) if there are any questions or concerns. We look forward to seeing you!

Holiday Dress-up Days for Students-



Where is Elf Jensen and Elf Rowse?

Starting Monday, December 16th the students will have the opportunity to participate in a holiday challenge to find Elf Jensen and Elf Rowse.

These mysterious elves are making their appearance at CLJMS.

See if you can find them! Where are they hiding?

They could be hiding in the gym, hanging around in the cafeteria, or playing gaga ball at recess.

If you find the elves, record the location on your Elf Tracking Chart.

On Friday, December 15th if your chart is complete you may turn it in to Ann for a special prize.

Good luck on your journey to find the elves!



CLJMS Parent Advisory Committee Fundraiser Information-

CLJ PAC Stocking Stuffer Fundraiser

PAC is a committee of parents working to raise funds to meet future needs of CLJ's teachers and students.



How It Works:

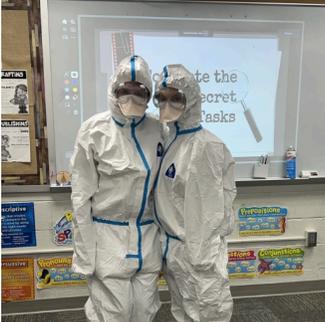
- 01 Scan the QR Code**
Open your camera or QR code scanning app and point it at the code below.
- 02 Browse & Order**
Choose from our full menu and customize your order just the way you like it.
- 03 Pay Securely**
Complete your payment through our secure platform. Various payment options available.



Learning Highlights from Mrs. Jensen's Sixth Grade Class

Sixth graders worked hard at "Camp Columbia" looking for the cause of Yellow Fever-

Sixth graders are currently working on the mysteries and investigations unit in the Amplify reading curriculum. The students were given a folder and pretended to be a doctor trying to determine the cause of yellow fever. They worked through several tasks and read excerpts from, *The Secret of Yellow Death*. They were asked to find text evidence to support or disprove the theories of yellow fever transmission.



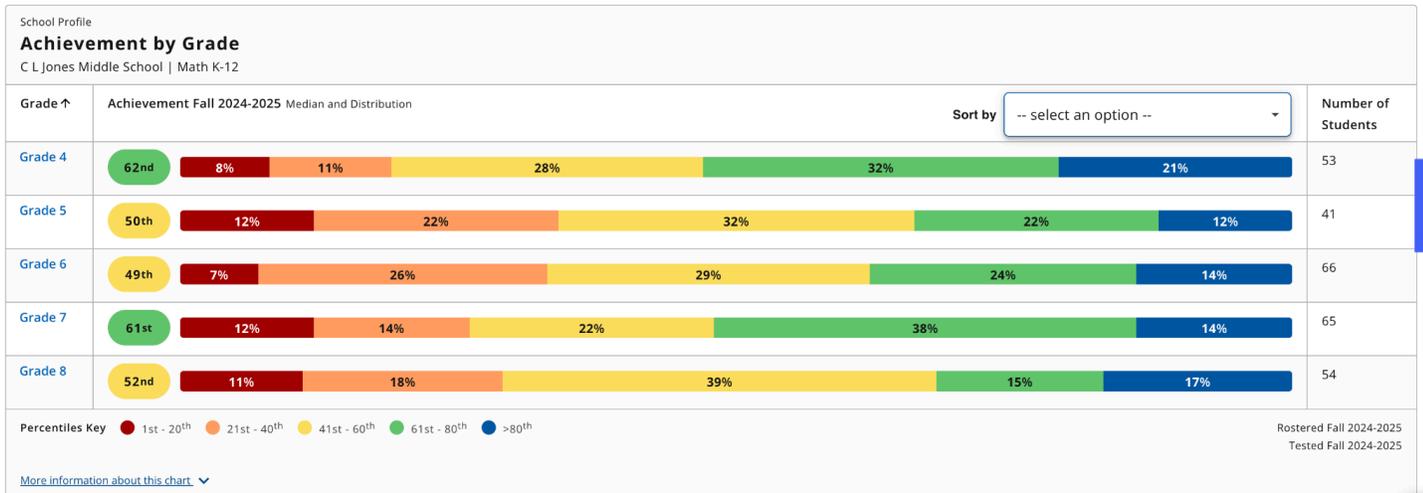
Winter Measures of Academic Progress (MAP)-

Grades 4-8 are participating in the winter Measures of Academic Progress (MAP) testing in math, reading, language usage, and science. We began MAP testing on December 4, 2023. The data from these MAP assessments will help us plan differentiated instruction and interventions for students. We will analyze the MAP data for each subject to interpret each student's academic progress from each assessment period (fall, winter, and spring testing).

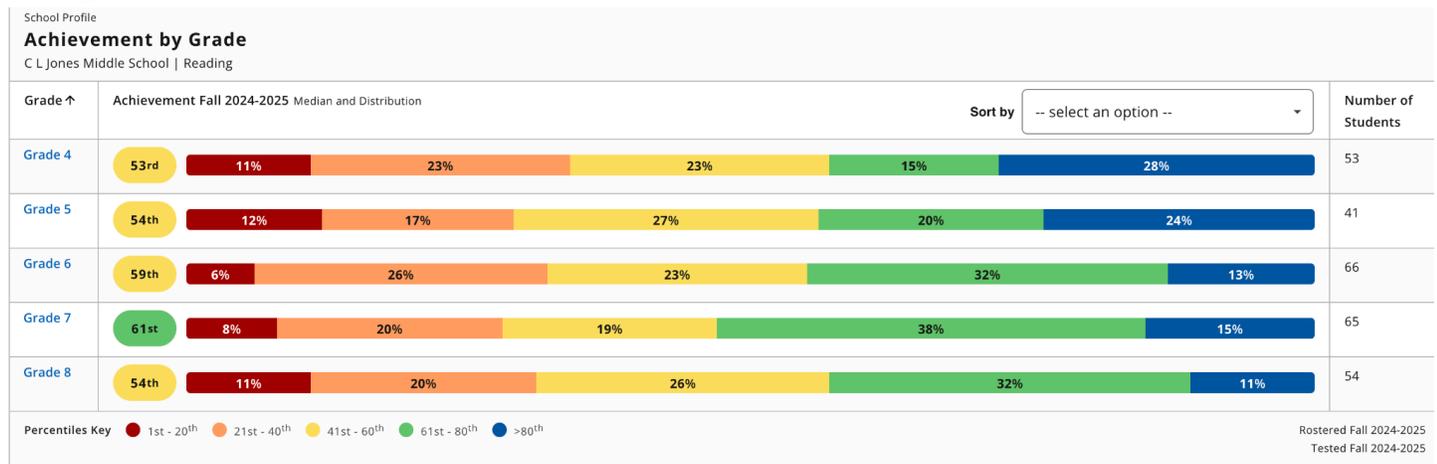
MAP Fall Assessment Results for CLJMS-

As you see below, our CLJMS students did an outstanding job with your fall MAP testing (math, language arts, science, reading). We are excited to complete our winter MAP testing so we can compare student progress/growth from the fall assessment cycle. The 41st through 60th percentiles are considered the average performance range per grade level. It is wonderful that all grade level average scores fell in the 49th percentile and higher, in all tested subject areas. This is reassuring that our new curricula, intervention programs, and individualized student programs are effective and leading to student growth. I'm ecstatic to share these results, as it is a great reflection of the time and effort our students and staff put into learning!

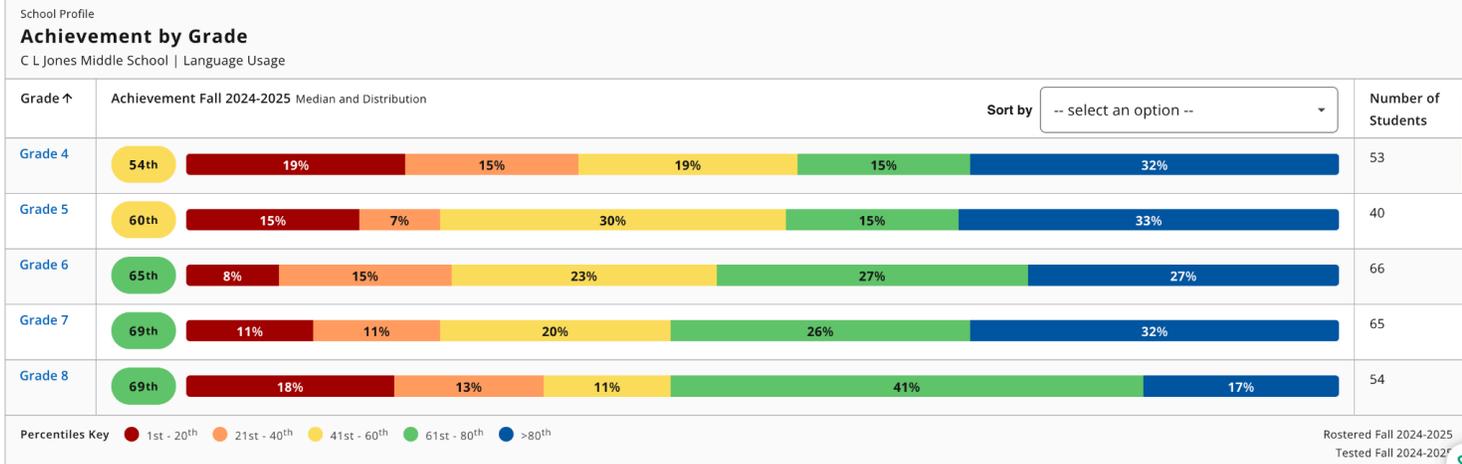
Math-



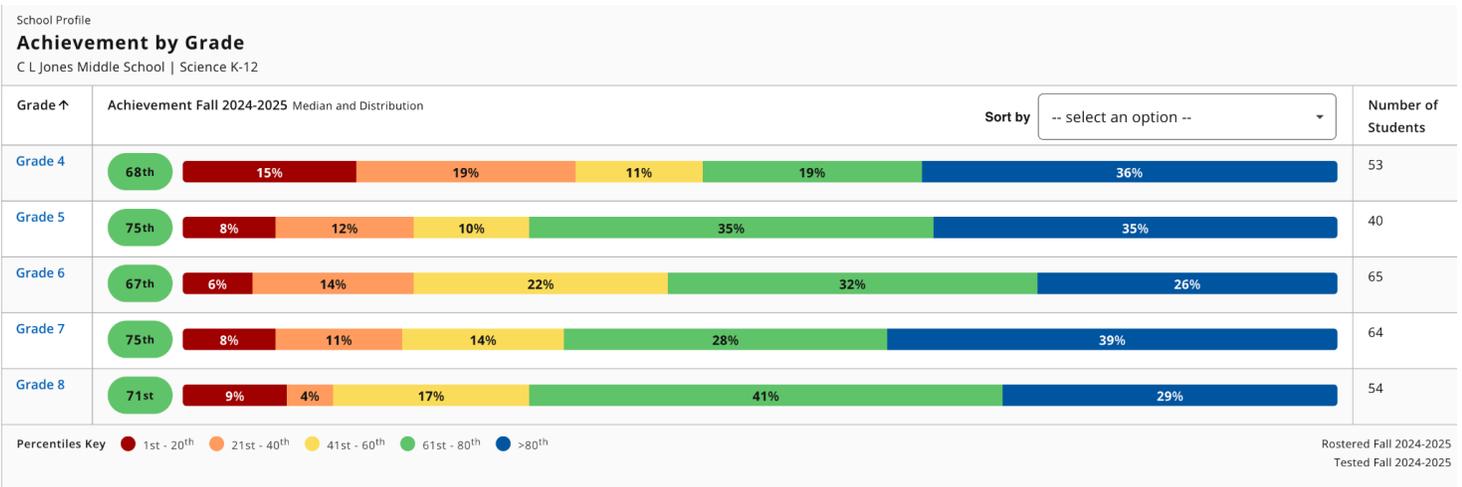
Reading-



Language Arts-



Science-



Superintendent Report

Meeting: December Board Meeting

Date: 12/9/24

Mr. Widdifield

=====

Topics:

AQUESTT article: I will publish an article later this month on our AQUESTT scores and test testing. We have performed above the state average in most assessments and are continuing to find ways to give our students more opportunities. This information is based on the 23-24 school year and was embargoed until November 27th.

Late Starts/No School: We work very hard to get the weather right and predict what is coming to our area. We take in a lot of data and information as we make these calls. There are a number of factors that I consider. One is the timing of the call, what information we have, networking with other superintendents, the impact on families, and the difference in weather across our own district. We have a range of kids from the age of 5 to 18. When we call for a late start, there are kids at home needing to get to school because their parents are at work. The number of drivers who are very young. We have encouraged parents outside of town to make the best decisions for their families and notify the school if their children will be late or unable to attend because of the weather.

Athletics/Activities: November and December have been busy and fun for the Whippets. We have a great group of kids, and our coaches and sponsors are dedicated to their programs. Win or lose, our students do a great job and show the sportsmanship we want from them. It is amazing how many activities take place in December. Our numbers in winter activities have been outstanding. The more we can keep kids involved in something, the better they perform in school. We have a great participation rate in our district. Mr. Strong and the coaches/sponsors have done a tremendous job helping our kids to compete.

Winter Break projects: We will have several projects going into Christmas break, including painting the CLJ gym, finishing the punch list for CLJ, and getting ready to put out bids for the boilers in CLJ.

Board Committees: Jeremy and I are starting to plan for the 25-26 school year. I should have the 25-26 school calendar for you in February and finalize all negotiations in January.

Thank You: Thank you to all the committees that have met over the last month. Thank you to the staff, administration, and Board of Education for a great first semester. Thank you to the custodians, maintenance staff, and Nurse Julie for working to get the school clean and stay on top of any sickness. This has been another great start for our students and staff.

State of the Schools Report 2023-2024

NDE Report on Minden Public Schools



State of the Schools Report-Minden Public Schools

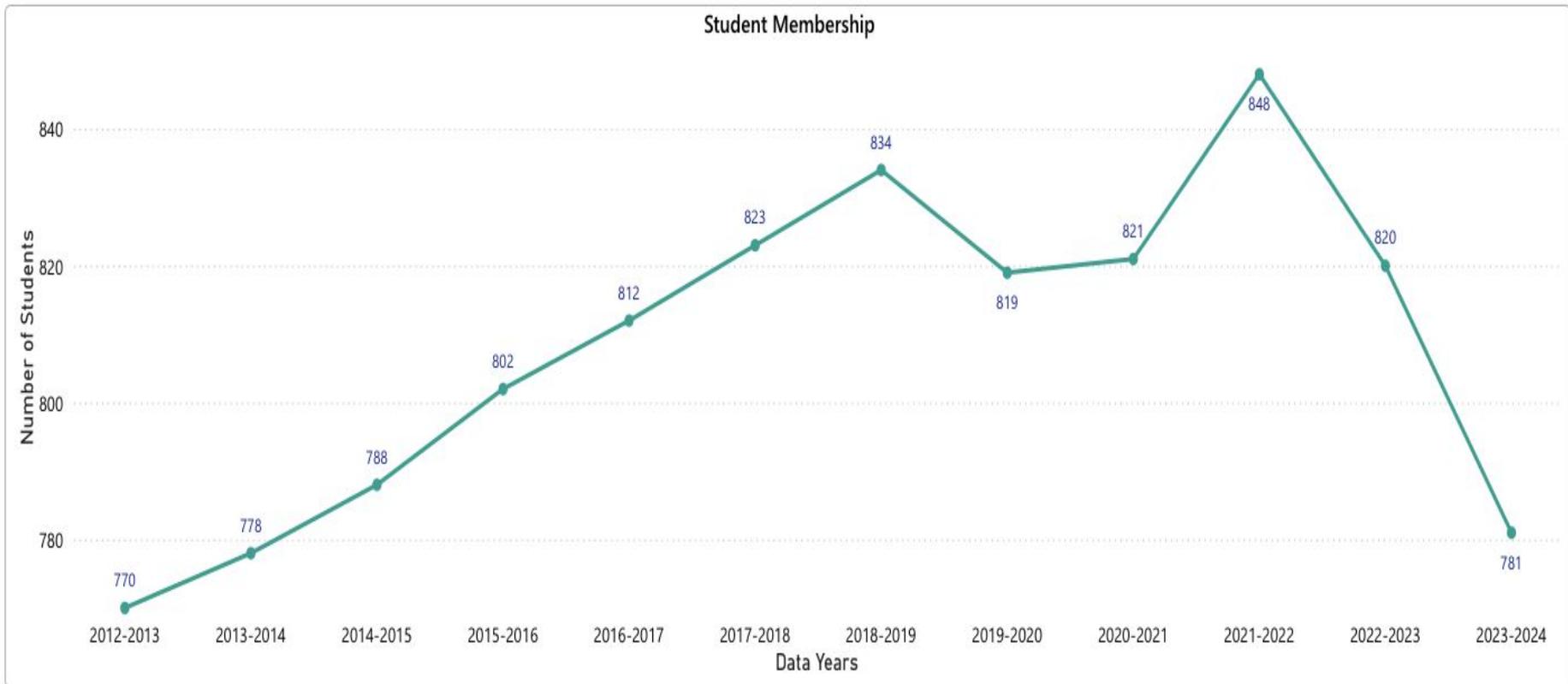
- Annual report the Nebraska Department of Education (NDE) releases
- Contains data that NDE gathers from 2022-2023 school year
- Contents -
 - District Enrollment
 - Free/Reduced
 - Special Education
 - Attendance
 - Finance
 - NSCAS
 - ACT Scores
 - Classification
- This report can be found at:
 - <https://www.mindenwhippets.org/page/superintendent>

District Profile-Enrollment

Student Membership

How many students were enrolled at the beginning of the school year?

[Click Here for Data Definition](#)

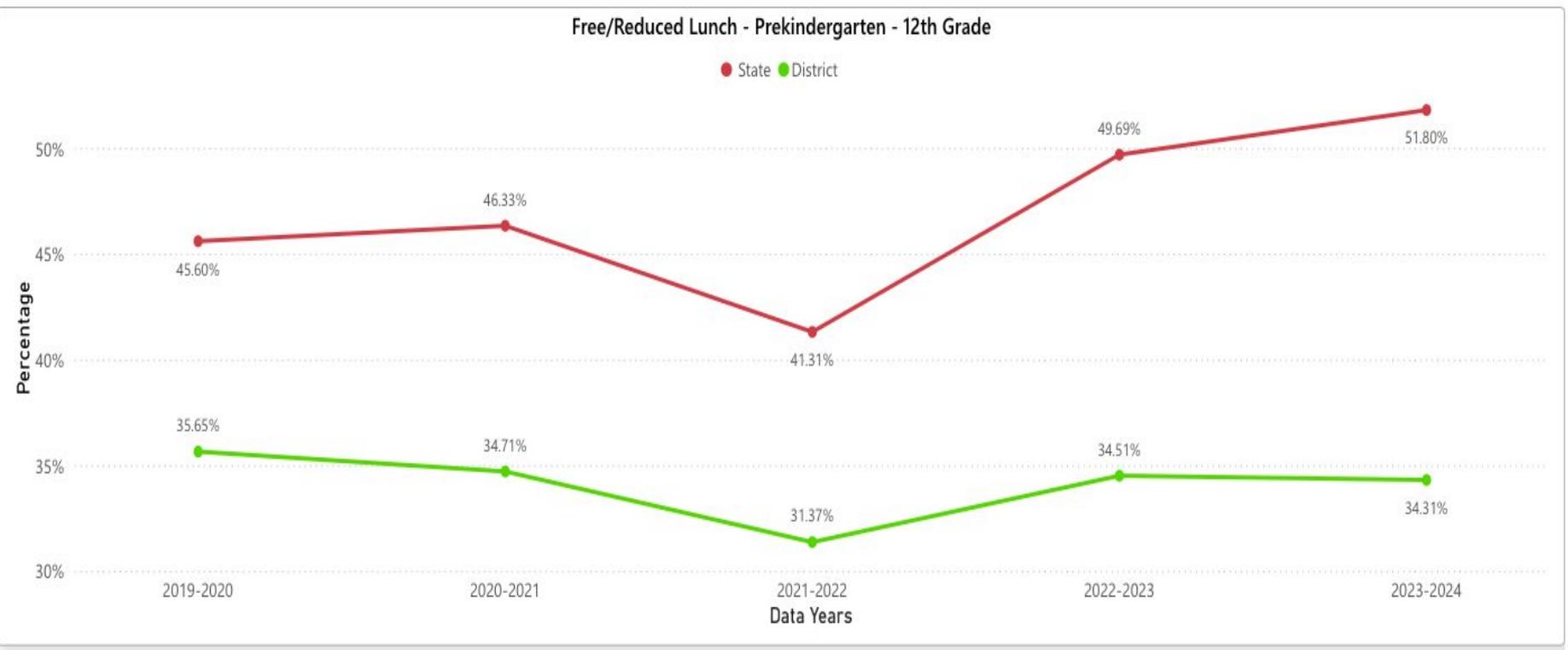


District Profile-Free/Reduce

Free/Reduced Lunch

What percentage of students are eligible for free/reduced price meals?

[Click Here for Data Definition](#)

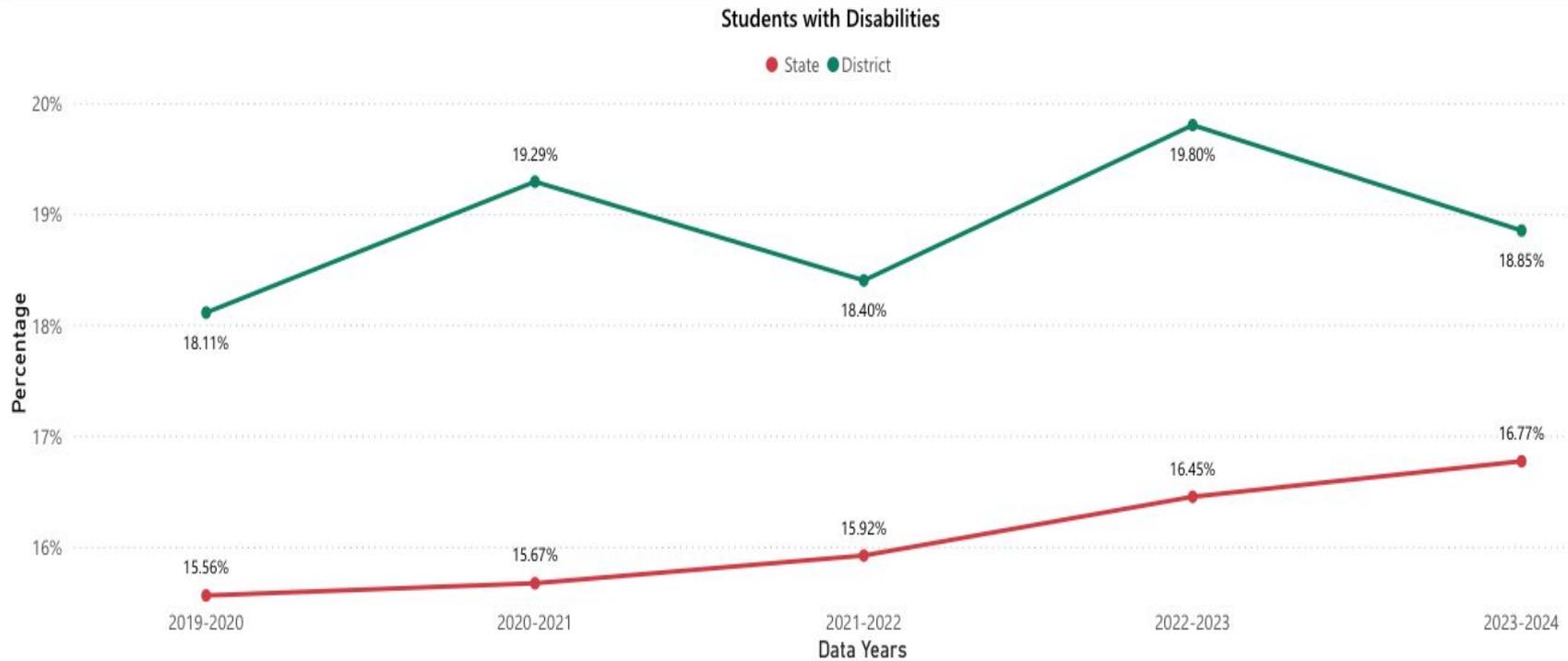


District Profile-Special Education

Students with Disabilities

What percentage of students receive special education services?

[Click Here for Data Definition](#)

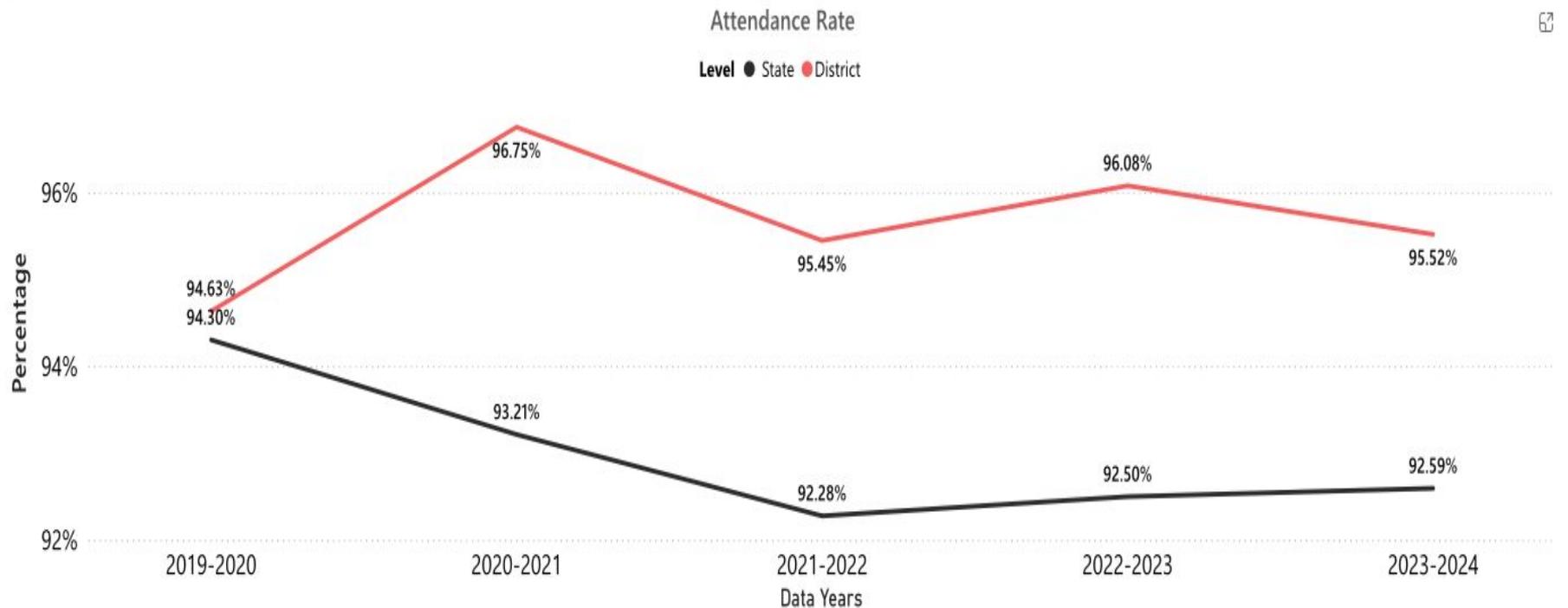


District Profile-Attendance

Attendance Rate

What percentage of days do student attend school?

[Click Here for Data Definition](#)



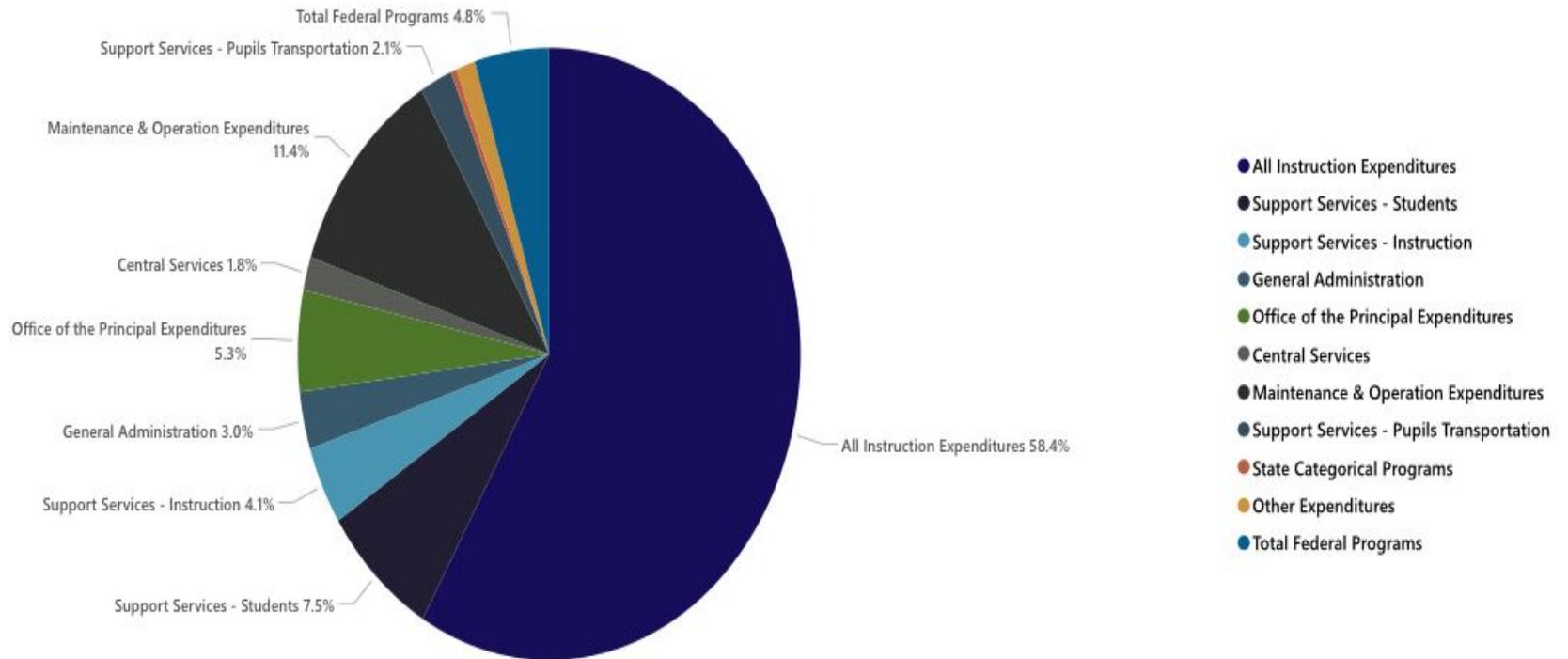
District Finance

Financial Expenditures

Where do schools spend their monetary resources?

[Click Here for Data Definition](#)

Financial Expenditures for School Year : 2022-2023



NSCAS Scale Scores-Language Arts

Average Scale Score

[Click Here for Data Definition](#)

Select Subject

English Language Arts

Select Category

All Students

Average Scale Score

Level	Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Grade 11 ¹
State	2023-2024	2463	2490	2508	2519	2527	2545	189
	2022-2023	2463	2493	2510	2517	2526	2543	196
	2021-2022	2465	2495	2516	2523	2530	2545	180
District	2023-2024	2488	2489	2521	2535	2527	2567	
	2022-2023	2501	2481	2525	2518	2540	2557	
	2021-2022	2487	2503	2510	2518	2524	2574	159

NSCAS Scale Score-Math/Science

Average Scale Score

[Click Here for Data Definition](#)

Select Subject
Mathematics

Select Category
All Students

Average Scale Score

Level	Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Grade 11 ¹
State	2023-2024	1191	1219	1240	1240	1245	1252	185
	2022-2023	1193	1223	1241	1242	1245	1253	188
	2021-2022	1187	1215	1231	1238	1240	1250	178
District	2023-2024	1212	1211	1249	1243	1249	1267	
	2022-2023	1237	1197	1259	1225	1256	1261	
	2021-2022	1196	1197	1229	1233	1219	1271	169

Average Scale Score

[Click Here for Data Definition](#)

Select Subject
Science

Select Category
All Students

Average Scale Score

Level	Data Years	Grade 05	Grade 08	Grade 11 ¹
State	2023-2024	3126	3115	193
	2022-2023	3119	3111	198
	2021-2022	3116	3107	191
District	2023-2024	3131	3127	
	2022-2023	3126	3121	
	2021-2022	3112	3120	175

ACT Scores

Average Scale Score - ACT

[Click Here for Data Definition](#)

Select Category

All Students



Average Scale Score

Level	Data Years	English Language Arts ¹	Mathematics ¹	Science ¹
State	2023-2024	17	18	18
	2022-2023	17	18	18
	2021-2022	17	18	18
District	2023-2024	17	18	19
	2022-2023	18	19	19
	2021-2022	17	18	18

2023-2024 Classification

AQuESTT

GREAT

NSCAS English Language Arts & Mathematics Proficiency

SUCCESS, ACCESS, AND SUPPORT



Positive Partnerships, Relationships, and Success ⓘ

–

Students without out of school suspension or expulsion 99%



Transitions ⓘ

–

Four Year Graduation Rate 93%

Extended Graduation 96%

AQuESTT uses 2022-2023 graduation rates



Educational Opportunities and Access ⓘ

–

Chronic Absenteeism 0%

Progress Towards EL Proficiency 10%

TEACHING, LEARNING, AND SERVING



Postsecondary, Career, and Civic Ready ⓘ

In Development!



Student Achievement & Growth ⓘ

–

Individual Score Growth 62%

Non-Proficiency Reduction Yes

Science Proficiency Status 76%



Educator Effectiveness ⓘ

In Development!

<https://nep.education.ne.gov/#/profiles/district/snapshot?dataYears=20232024&agencyId=50-0503-000>

Thank You

&

Questions

Bylaws of the Board - Bylaws, Policies and RegulationsFormulation, Adoption, Amendment of Policies

Policy proposals and suggested amendments to or revisions of existing policies shall normally be submitted to all members of the Board of Education by the Superintendent in writing prior to a regularly scheduled Board of Education meeting in which such proposed policies, amendments, or revisions thereof shall be read and discussed.

Policies will be adopted or amended after consideration at two (2) meetings of the Board of Education. The agenda and minutes shall be marked to indicate policy matters.

The formal adoption of policies shall be by majority vote of all members of the Board of Education and the actions shall be recorded in the minutes of the Board of Education. Only those written statements so adopted and so recorded shall be regarded as official policy.

Policies shall be reviewed at least every two (2) years or at such other periodic time periods as may be required by law.

Reference: Robert's Rules of Order

Date of Adoption: December 15, 2009

Date Reaffirmed: March 8, 2021

Business OperationsInternal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- 1) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and align these internal controls consistent with the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- 2) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- 3) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- 4) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- 5) Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as “sensitive” or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

Management requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until the District disposes of such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two (2) years;
- 3) Implement a control system to ensure safeguards for preventing property loss, damage, or theft;
- 4) Implement adequate maintenance procedures for the equipment; and
- 5) Implement sales and disposition procedures for the equipment to ensure the highest possible return.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under \$10,000);
- 2) A procedure for small purchases (between \$10,000 to \$250,000);
- 3) A procedure for sealed bids (over \$250,000);
- 4) A procedure for competitive proposals (with an explanation for why sealed bids were not accepted if over \$250,000); and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Policies 3130 & 3131.

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

- 1) An assurance that minority business enterprises and labor surplus area firms are used, when possible;
- 2) An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
- 3) A Suspension and Debarment clause;
- 4) A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;
- 5) A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
- 8) A provision addressing the District's conflict of interest policies; and
- 9) A requirement that the contractor maintains records related to the contracted work.

Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

Federal Interest Reporting: The District will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Legal Reference: 2 CFR §§ 200.310-200.313.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three (3) years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient, or as otherwise specified by the federal award or federal law.

For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.34 & 34 C.F.R. § 81.31.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the vendor. The District will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare reports required by general and program-specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) Maintaining records and documentation that sufficiently identify the amount, source, and expenditure of funds for federally funded activities;
- 4) Ensuring effective controls over accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

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

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

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both federal and non-federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally assisted, and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of “prevailing wages” to those who work on the job site, as well as the contractor bonding requirements.

Legal Reference: 40 U.S.C. § 3141, et seq; 2 C.F.R. § 200.326.

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- 1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- 2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- 3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- 4) Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- 5) When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency.
- 6) If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.

- 7) Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A “conflict of interest” includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with the District’s Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. § 200, et seq.

Date of Adoption: [Insert Date]

Business OperationsEmergency Response Mapping

Minden Public Schools will provide mapping data to public safety agencies to respond to emergencies. The mapping data will be provided in an electronic or digital format and will contain all information identified in state statute and as reasonably requested by the public safety agencies.

At least annually, the District will certify to the appropriate public safety agencies that the mapping data provided is accurate or, if the information has changed, provide them with updated mapping data.

Legal Reference: LB 1329 (2024)

Date of Adoption: [Insert Date]