

Board of Education Regular Meeting
Monday, September 16, 2024 6:00 PM
Mountain
Dundy County Stratton High School
400 9th Avenue West
Benkelman, Nebraska 69021

1. **Opening Procedures**

Procedural Item

1.A. Call to order

Action Item

1.B. Roll Call

Action Item

1.C. Pledge of Allegiance

Procedural Item

2. **Open meetings law**

Action Item

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

3. **Awards and Recognitions**

Action Item

4. **Public comment**

Information Item

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

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

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

Public Comment Protocol and Procedures

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

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

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

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

5. **Reports**

Action Item

5.A. Technology report
Information Item

5.B. Elementary principal report
Information Item

Dundy County Stratton School Board Report: Elementary Principal

Date: September 12, 2024

Subject: School Activities and Safety Drills Overview

Dear Members of the School Board,

I am pleased to provide you with an update on recent activities and safety measures at Dundy County Stratton School. Our students and staff have been actively engaged in various events and drills aimed at ensuring a safe and enriching educational environment. Here is a summary of recent activities:

1. Fire Drills In our ongoing commitment to student safety, we conducted two fire drills over the past month. These drills are crucial in preparing our students and staff to respond promptly and safely in the event of an actual fire. Both drills were executed smoothly, with students demonstrating a clear understanding of evacuation procedures. We continue to review and refine our fire safety plans to ensure that they remain effective and up-to-date.

2. Watermelon Feed by BWTELCOM We were delighted to host our annual Watermelon Feed, generously sponsored by BWTELCOM. This event was a wonderful opportunity for students, staff, and community members to come together and celebrate the start of the new school year. The watermelon feed not only provided a refreshing treat but also fostered a sense of community and school spirit. We extend our heartfelt thanks to BWTELCOM for their continued support and contribution to our school activities.

3. Severe Weather Drill As part of our comprehensive safety program, we also conducted a severe weather drill. This drill was designed to prepare our students and staff for potential weather-related emergencies, such as tornadoes or severe storms. The drill was conducted effectively, with students following procedures for taking shelter and remaining calm during the simulated event. Our staff continues to review and practice these procedures to ensure the highest level of preparedness.

4. Dynamics of Children Starting School The beginning of the school year has brought a dynamic and positive atmosphere to our classrooms. New students are acclimating well to their surroundings, and our returning students are re-engaging with their peers and teachers. We have observed a smooth transition with minimal issues, thanks to the efforts of our dedicated staff who have worked diligently to create a welcoming and supportive environment. Our focus remains on addressing the individual needs of each student and ensuring a successful start to their academic journey.

In conclusion, the past month has been marked by productive and enriching activities that contribute to a safe and vibrant school environment. We will continue to prioritize the safety and well-being of our students while fostering a positive and engaging learning atmosphere. I would like to commend our teachers and staff for their professionalism and hard work to make the elementary run smooth.

Thank you for your continued support and commitment to the success of Dundy County Stratton School.

Sincerely,

Kristian K. Freeland

Mr. Kristian K. Freeland Ed.S.
Elementary Principal
Dundy County Stratton Schools

5.C. Secondary principal report
Information Item



DUNDY COUNTY STRATTON PUBLIC SCHOOLS

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

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



Principal Report

September 2024

Drills

- We completed 2 fire drills, 1 severe weather drill, bus evacuation, and have started drug testing
- We will be completing the September fire drill once Richard returns

Activities - here are the numbers in each activity

FBLA - 26	FFA -	HOSA - 35
Art Club - 28	ESports - 15	One Act 33
Mock Trial - 10	Student Council - 14	Show Choir - 12
Cheer - 4	HS Football - 27 + 6 SM	HS Volleyball - 16 + 4 SM
JH Football - 17 +1 Student Coach	JH Volleyball - 17 + 3 SM	Cross Country - 4
Pep Band - 24	Choir - 18	

Mock Trial, Esports, One Act, Show Choir busy with practices. Mrs. Fox and her Stiv team have been broadcasting football and volleyball games. Listen for some John Baylor lingo during a volleyball game.

This week:

- JH volleyball home opener was tonight
- JV FB traveled to Sedgwick Co today
- JH FB and VB will be at home on Thursday
- FB will be at home Friday
- Cross Country at McCook Thursday
- Volleyball at Cheylin Thursday/NPCC Saturday

Our kids are busy and we are stressing the responsibility it takes to coordinate all of their activities while keeping up with their classroom obligations.

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Mrs. Sandy O'Neil
 HS Principal
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Mr. Kris Freeland
 Elementary Principal
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Tigers

Celebrations

- I had a meeting today to discuss celebrations within the school. I will be encouraging teachers to make positive calls or emails to home. We want to build a culture of positivity.
- The students are very thankful for the new trap set. We received it on Aug 30 and they used it that night at the football game!!

UNK Career Fair

- Mr. Garey and I attended and shook hands and talked to several students. Not all were actively looking for a job. We talked to a couple of students that have a Social Studies degree.

Meetings/Training

- We have staff meetings as needed throughout the year.
- One standard meeting we will have is the day after a board meeting.
- Safety team will meet on Wednesday this week
- MTSS - we have several meetings for this, this month. We will also have training for Branching Minds at our September In-Service
- Rooms training, CPR training will also be done during the In-Service

MAP Testing

- We tested last Tuesday and Thursday and will do our final testing on Tuesday this week
- We completed the tests the first 2 hours of the day and then ran a 10:00 start bell schedule for the rest of the day.
- Mrs. Loker has been pulling kids that missed one of those days
- Students set goals in their PAWS class

Miscellaneous

- I attended the Region V principals meeting last week. It was good to talk principal things with those in our area.
- Our staff needs to sub a lot because of a shortage of subs or because we have teachers that are only gone for a couple of class periods. I love the way they step up to help out where they need to.
- The lunches are great. There are around 75-90 students eating on a daily basis.

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Tigers

- We moved the 7-12 student section to the stage. This was to allow them to be loud and to cheer on their team without being in the way of other patrons. We are not allowing any other students at this time due to the fact that there are not any bleachers on the stage.

Looking Forward

- Homecoming this week with dress up days each day and a parade and pep rally on Friday
- I would like to get to the elementary school to introduce myself to the elementary students
- I will be starting evaluations this month. I have enjoyed completing walk-throughs and seeing the great things that are happening
- The year is off to a great start. I am terrible with names but I'm getting close at knowing every student's name.

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5.D. Transportation report
Information Item

5.E. Superintendent report
Information Item

2024-2025
Superintendent's Report
September 2024

Tiger Tots Childcare Project

The Tiger Tots Childcare Project continues to move forward in the process with the architect firm (Wilkins Architects of Kearney, NE) working on designing the facility as well as the grounds. Amy Frederick has sent out a weekly update with items as they become available. The community meeting that will be held at the Zorn Theater has been moved to Tuesday, 10/01/2024 due to the Thriving Children, Families and Communities Conference being held in Kearney, NE on Tuesday, 09/17/2024. Amy has agreed to be a part of the conference and will be seeing what the current climate in Childcare projects are in the state of Nebraska. The updated budget that was sent two weeks ago had a square footage cost of \$326.00 for a total project cost of \$2.2 million.

The Elementary grounds were surveyed last week as a part of the project. This is a cost that is the responsibility of the school district as owner of the property. Another cost for the school district is, as a partner in the formation of the 501C3 organization created to build and operate the Tiger Tots Childcare project, each entity pledged \$5,000.00 to pay Amy Frederick for her services in pursuing funding and coordinating the project with the outside organizations. That payment will be made in September 2024.

Another update was that the Benkelman Community Foundation pledged \$450,000 towards the project. That was an excellent pledge to continue to build support of the project.

NDE Rule 11 Early Childhood

At the September Nebraska State Board of Education meeting held on 09/06/2024, Dundy County Stratton Public School District was provided with a Rule 11 waiver for the 2024-2025 school year. This waiver will allow the district programs to operate as they have been for the current school year. Earlier today, Mrs. Stroup and I were a part of a Early Childhood Program visitation by a representative from NDE. I talked with the representative about the waiver and the potential issue of not having a facility ready to open with the start of school in August 2025. She said that she didn't have the authorization to grant the waiver as that is a board function but thought that we would have reasonable grounds to make such a request (and have it granted) given our situation.

2024 Ford Expedition

Jim Weigel from Deveney Motors in Benkelman, NE contacted me late on Friday (09/13/2024) that one (01) of the new Ford Expedition vehicles that were ordered last Spring had arrived in Benkelman. A check has been issued for the purchase price and tire fee to be signed tonight and the district will take delivery tomorrow (Tuesday, 09/17/2024). The other unit is expected to

arrive in the next couple weeks. Once all of the vehicles have been delivered, we will take a look at what our needs are in order to make a decision about declaring any vehicles as surplus for disposal.

Stratton facility

The library in the Stratton building is now ready for the Benkelman and Stratton City Library's to split the remaining books. Mrs. Krug has been working on removing the remaining books from the district inventory and completed that task at the end of last week. Hopefully we will be able to get the two (02) City Library's in the facility to divide the books up fairly soon.

I have not heard from Miller & Associates about surveying the Stratton property so I will begin to contact other surveyors to see if we can get the property looked at. Wilkins Architects utilized a surveyor from Kearney to do the work on the Elementary campus here in Benkelman last week.

As we begin to deal with the facility, decisions will need to be made as to what we will do with the contents of the building.

Maintenance

Richard Reichert has been out of the district for the past two (02) weeks and is scheduled to return to work on Monday, 09/23/2024. For the most part we have gotten along without him but it will be good to have him back. There is a drainage issue with the sink in the Science Room that appears to be a collapsed pipe. I have visited with Richard and he believes our best course of action will be to replace the pipe ourselves. That project will not get started until Rich is back in the district.

We are also looking at replacing the fire alarm control box here at the Jr./Sr. High School as it is original equipment that saw the new addition put on the box and now it is requiring auxiliary power to stay on. A new box would eliminate the line to the courthouse and would broadcast signal via a cell communication device. The Jr./Sr. High School building replacement would cost approximately \$3,000.00 and a new box at the Elementary would cost approximately \$2,250.00. I will not be moving forward with this until Richard is back and we can meet with Patrick.

The school received a call from the City of Benkelman in regards to weeds at the school house. The maintenance crew was on-site today to rectify that situation.

A positive in this department is that Gene Sargent has returned from being out with a knee replacement surgery. Gene started back working in the district on Monday, 09/09/2024.

NDE Computer Science Supplemental Endorsement Committee

I have been approached by NDE to serve on an ad hoc committee proposing to add a supplemental endorsement in Computer Science to be added to Rule 24. This endorsement

would be used to reduce the number of teachers that are teaching outside of their content area(s) due to the new statewide requirement recently passed by the state legislature. At the start of the process, all work will be virtual with the goal that an end product can be arrived at without having to meet as a collective group in person. The timeline for the process is through January 2025.

Meeting(s)

At the current time, I have established a weekly meeting with the Principal's on Monday mornings as well as the A.D. meeting on Monday's. I meet with the Custodial/Maintenance staff on a daily basis while formally meeting with the Transportation Supervisor on the first Tuesday of each month. Staff meetings are being held in each building with the Principal leading that meeting. This is an attempt to reinforce and/or strengthen the communication process within the district.

Technology Coordinator position

Patrick Lorens has provided these services since the middle of the summer. When he agreed to perform those tasks, he agreed to work through the month of September. I plan on meeting with him in the coming week to see where we are at and what his thoughts about the position are. In advertising, I have received three (03) applications for the opening so there is some interest in the job.

ESU #10 has repaired some of the laptops that were in need of repair and will be continuing to fix machines. At this time all students have devices but there are no spares available until I can get the repaired ones back to the district. I do believe that we are making some strides in getting the technology program restored to where it needs to be.

5.F. Board and committee reports
Information Item

5.F.1. Board information
Information Item

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

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

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

5.F.5. Americanism committee
Information Item

5.F.6. Negotiations committee
Information Item

6. **Consent Agenda**
Consent Agenda

Motion to approve the consent agenda The consent agenda includes the verification of notice of the meeting by publication in the Benkelman Post & News Chronicle, a legal newspaper for Dundy County and to each member of the board, approval of the minutes from the August 12, 2024, the approval of the bills as presented in the amount of \$508,425.05 for the general fund \$17,450.78 for the nutrition fund; \$7,868.84 for the activity fund; \$4,875.00 for the special building fund; \$133,676.00 for the depreciation fund. Third reading for all the required policies, revision of policies 3017, 3059,5035,5049, 6040. Passed with a motion by Jordan Stroup and a second by Shad Stamm.

Steve Guernsey: Yea

Ted Henderson: Yea

Nick Ladenburger: Yea

Kent Lorens: Yea

Cole Lutz: Yea

Sandy Noffsinger: Yea

Shad Stamm: Yea

Jordan Stroup: Yea

6.A. Verification of publication and notice
Consent Item

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

member of the board, the designated method of giving notice

6.B. Approval of the minutes
Consent Item

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

The Dundy County Stratton Board of Education met on Monday, August 12, 2024 at Dundy County Stratton High School.

Vice President Stamm called the meeting to order at 6:03 PM.

Attendance Taken at 6:03 PM. Jennifer Fries: Present, Steve Guernsey: Present, Ted Henderson: Present, Nick Ladenburger: Present, Kent Lorens: Present, Cole Lutz: Present, Sandy Noffsinger: Absent, Shad Stamm: Present, Jordan Stroup: Absent. Present: 7, Absent: 2.

Others present:

Alan Garey, Superintendent
Sandy O'Neil, Secondary Principal
Kris Freeland, Elementary Principal
Ronda Sargent, Recording Secretary/Business Manager
Bill Zahl, Steve Johnson, and Janet Felt

Pledge of Allegiance. The Pledge of Allegiance was recited.

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

Awards and Recognitions

Garey mentioned the board's recognition with NASB will be presented at the area meeting in North Platte. Freeland recognized the elementary teachers for their hard work in getting ready for the new school year. Henderson thanked Mr. Garey for taking on the process of getting the school up to date and ready for the new year. Stamm extended recognition to the maintenance staff for the great work on the facilities. O'Neil recognized the office staff for all their patience and help with procedures and getting settled into the office.

Public comment

Mr. Bill Zahl commented on the progress of the Stratton Community in hopes to purchase the Stratton facility.

Reports

Technology report: Patrick Lorens has been getting the devices updated and ready for school.

Elementary principal report: in written form

Secondary principal report: in written form:

Superintendent report: in written form:

Board information

Finance/Budget/Legislation committee: will meet in the next couple weeks to go over the 24-25 budget.

Transportation/Facilities/Grounds committee: will need to meet after school begins.

Curriculum/Activities/Staff Development committee

Americanism committee

Negotiations committee: will need to meet to open up the negotiation agreement for adding HOSA.

Consent Agenda

Motion to approve the consent agenda passed with a motion by Guernsey and a second by Ladenburger. Lutz: Yea, Stamm: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea. Yea: 7, Nay: 0, Absent: 2. The consent agenda includes the verification of notice of the meeting by publication in the Benkelman Post & News Chronicle, a legal newspaper for Dundy County and to each member of the board, approval of the minutes from the July 8, 2024 meeting and July 15, 2024 special meeting, the approval of the bills as presented in the amount of \$614,421.63 for the general fund \$5,602.55 for the nutrition fund; \$21,000.56 for the activity fund.

Business Meeting

Financial Report

Garey presented that the financial conditions are in great shape. Expenses are under budget.

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

Handbooks

Motion to approve the Staff Handbook for the 2024-2025 school year passed with a motion by Guernsey and a second by Fries. Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Stamm: Yea. Yea: 7, Nay: 0, Absent: 2.

Motion to approve the Student Handbook for the 2024-2025 school year passed with a motion by Fries and a second by Guernsey. Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Stamm: Yea, Fries: Yea. Yea: 7, Nay: 0, Absent: 2.

Motion to approve the Activity Handbook for the 2024-2025 school year passed with a motion by Lorens and a second by Lutz. Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Stamm: Yea, Fries: Yea, Guernsey: Yea. Yea: 7, Nay: 0, Absent: 2.

Policy 6038, Competency-based Crediting for World Languages

Motion to approve second/third reading of Policy 6038, Competency-based Crediting for World Languages passed with a motion by Fries and a second by Lorens. Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Stamm: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea. Yea: 7, Nay: 0, Absent: 2.

Review of policies

Motion to approve the second reading of all the required policies with a motion by Lorens and a second by Guernsey. Lorens: Yea, Lutz: Yea, Stamm: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea. Yea: 7, Nay: 0, Absent: 2.

Motion to accept the second reading for the revision of policy 3017 passed with a motion by Lorens and a second by Ladenburger. Lutz: Yea, Stamm: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea. Yea: 7, Nay: 0, Absent: 2.

Motion to approve the second reading for the revision policy 3059 passed with a motion by Fries and a second by Guernsey. Stamm: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea. Yea: 7, Nay: 0, Absent: 2.

Motion to approve the second reading to be included in the revision of policy 5035 and 5049 passed with a motion by Lorens and a second by Henderson. Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Stamm: Yea. Yea: 7, Nay: 0, Absent: 2.

Motion to approve the second reading for the revision of policy 6040 for pre-k program passed with a motion by Fries and a second by Ladenburger. Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Stamm: Yea, Fries: Yea. Yea: 7, Nay: 0, Absent: 2.

Roofing Proposal

Motion to approve the proposal from Weathercraft to replace roofing on the West end of the building above the music room passed with a motion by Ladenburger and a second by Guernsey.
Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Stamm: Yea, Fries: Yea, Guernsey: Yea.
Yea: 7, Nay: 0, Absent: 2.

Life Insurance Policy for eligible staff

Motion to approve a Life Insurance Policy beginning September 1, 2024 to eligible staff passed with a motion by Guernsey and a second by Fries. Ladenburger: Yea, Lorens: Yea, Lutz: Yea, Stamm: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea. Yea: 7, Nay: 0, Absent: 2.

Substitute Pay Rate

Motion to approve the substitute pay for full day rate of \$150.00, half day rate of \$85.00, and long-term rate of 1/185th of base pay for after 10 consecutive days as assigned with lunch provided passed with a motion by Fries and a second by Guernsey. Lorens: Yea, Lutz: Yea, Stamm: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea. Yea: 7, Nay: 0, Absent: 2.

Date Change for September 2024 BOE Meeting

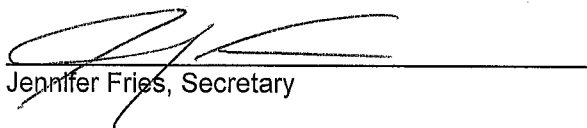
Motion to have the 2024-2025 Tax Request Hearing, 2024-2025 Budget Hearing and the regular Board of Education meeting on September 16, 2024 passed with a motion by Henderson and a second by Fries. Lutz: Yea, Stamm: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea. Yea: 7, Nay: 0, Absent: 2.

NASB information

Legislation

Adjourn

Motion to adjourn at 8:29 passed with a motion by Lorens and a second by Fries.
Stamm: Yea, Fries: Yea, Guernsey: Yea, Henderson: Yea, Ladenburger: Yea, Lorens: Yea, Lutz: Yea.
Yea: 7, Nay: 0, Absent: 2.


Jennifer Fries, Secretary

6.C. Payment of the bills
Consent Item

Vendor Name	Invoice Description	Amount
Checking Account ID NUTRITION Fund Number 06	NUTRITION FUND	
Cash Wa Distributing	Food/Supplies	10,043.86
Grace Market	Food	94.06
Mandl, Chelsey	Lunch Refund	110.90
Service Zone	Repairs	449.55
Sysco Denver	Food/Supplies	6,752.41
Fund Number 06		<hr/> 17,450.78
Checking Account ID NUTRITION		<hr/> 17,450.78

Vendor Name	Invoice Description	Amount
Checking Account ID ACTIVITY	Fund Number 05 ACTIVITY FUND	
AllTeam Sportswear	Football Equipment	719.00
Amazon Capital Services	24-25 Daycare supplies	697.32
Benkelman Cultural Arts Center, Inc.	Volleyball Team Movie	110.00
Cash Wa Distributing	Grade School Candy	437.85
Chesterman Company	Fair Food Booth	226.03
Curl, Jacob	Football Official vs Perkins Co. 08/30	175.00
Elite Sportswear	Chasse Boy-Cut Spandex	206.77
Esch, Darren	Football Official vs Perkins Co. 08/30	175.00
Grace Market	Fair Food Booth/FCCLA	246.67
Loop, Jason	Football Official vs Perkins Co. 08/30	175.00
McPherson, Charlie	Football Official vs Perkins Co. 08/30	175.00
Medicine Valley Schools	Cattle Trail Golf Entry Fee	50.00
MFAC, LLC	Starter Pistol/Blanks	172.45
Nebraska School Esports Association	24-25 Membership Fee	100.00
US Bank	Supplies	4,027.75
Wood, Paul	Football Official vs Perkins Co. 08/30	175.00
Fund Number 05		<u>7,868.84</u>
Checking Account ID ACTIVITY		<u>7,868.84</u>

General Fund Authorization September 2024

Accelerated Receivables Solutions	Payroll	508.19
Colonial Life	Payroll	31.20
Dundy County School Cafe Plan	Payroll	1,124.99
EFTPS	Payroll	60,935.38
Healthplan Services, Inc	Payroll	754.32
LegalShield	Payroll	87.70
MG Trust Company	Payroll	8,711.00
Nebraska Dept of Revenue	Payroll	8,590.99
Nebraska School Retirement System	Payroll	54,709.71
Blue Cross-Blue Shield	Payroll	72,297.86
Mutual of Omaha	Payroll	1,451.36
National Insurance Services of Wisconsin Inc	Payroll	950.37
Transamerica Employee Benefits	Payroll	198.52
Net Payroll	Payroll	206,819.61
Amazon Capital Services	Supplies	3,278.47
Barker Land Investments	Rent	550.00
Black Hills Energy	Gas	504.63
Brico Pest Control	Spraying of Buildings	920.00
BWTELCOM	Communications:Phone, Data, Internet	1,110.63
Carquest of McCook	Supplies	168.54
Cengage Learning Inc	Math Curriculum	5,046.34
City Of Benkelman	Utilities	10,372.33
Cornhusker Internat'l Trucks	Repairs	1,120.10
Dana F. Cole & Company, LLP	Final Billing 22-23 Audit	2,880.00
DC Has Your Heart	BLS CPR Cards	70.00
Dundy County Hospital	Services	123.30
Eakes Office Products	Contract Billing/Supplies	5,196.66
Educational Service Unit 5	DL Spanish	9,399.00
ESU # 10	Repairs	280.00
ESU Coordinating Council	Movie Licensing	330.00
Farmers Co-op Grain & Supply	Fuel	5,266.83
Frenchman Valley Coop	Tires	4,226.34
Grace Market	Supplies	58.36
Great Plains Communications	Telephone Internet	20.58
Harvest Homes LLC	Repair	619.25
Hometown Leasing	Copier Lease	1,533.95
Imperial NAPA	Supplies/Repairs	1,412.18
Imperial Republican	Subscription	108.00
J.W. Pepper & Son Inc	Supplies	97.48
KISSFLOW INC	Annual Subscription	4,200.00
KSB School Law	Legal	115.50
Lakeshore Learning Materials LLC	Supplies	57.49
Library Store Inc, The	Supplies	91.96
Lorens, Patrick	IT Hours	12,740.40
MCI	Telephone-Stratton	52.19
Mid-American Research Chemical	Supplies	663.19
MPCC Student Accounts	BLS	60.00
My Central Supply	Supplies	65.60
Ne Council Of School Admin	Title IX training	300.00
NE Dept of Education	2024 NeMTSS Summit	625.00
Nebraska Art Teachers Association	2024 Fall conf	160.00
Nebraska Assn of School Boards	2024 Area Membership mtg	396.00
NSASSP Region V	24-25 Region V membership	60.00
NWEA	MAP Testing	3,375.00
Omnify Benefits	Section 125 Plan	200.00
Owens Implement & Supply	Supplies/Repairs	604.07
Protex Central Incorporated	Inspection Fire Alarms/Fire Extinguishers	800.00
Quality Urgent Care	DOT Examination/Drug Screens	510.00

Rocky Mountain Low Voltage	Monthly Monitoring	25.00
Rogue Fitness HQ	Supplies	745.00
School Specialty	Supplies	1,247.52
Schorzman Refrigeration	Repairs	1,068.25
Scoop Media LLC	Advertising	415.10
Skyline Irrigation LLC	Repairs	68.82
Specially Designed Education Services	Subscription	529.00
Staples Advantage	Supplies	102.74
SWPPD	Bus Radio	50.00
Unifirst Corporation	Custodial Supplies	753.34
Unity School Bus Parts	Repairs	156.57
US Bank	Subscriptions/Supplies/Conferences	3,118.65
Van Diest Supply Company	Supplies	317.65
Verified First	Background Ck	23.22
Verizon Wireless	Cell Service	40.01
Village of Stratton	Utilities	328.69
Wray Gazette Inc	Subscription	70.00
Yanda's Music & Pro Audio	Trap Set	2,419.86
Yost Farm Supply	Repairs	5.06
		<u>\$ 508,425.05</u>

Special Building Fund Authorization September 2024

Oak Creek Engineering LLC	Tiger Tots Daycare Survey	<u>\$ 4,875.00</u>
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Depreciation Fund Authorization September 2024

Weathercraft of McCook	Roof Replacement	69,801.00
Deveny Ford	2024 Expedition Max 7533330	63,875.00
		<u>\$ 133,676.00</u>

7. **Business Meeting**

Action Item

7.A. Financial Report

Action Item

The audit report for the year 2023 prepared by Dana Cole was distributed. Reimbursement requests for the IDEA, Title, SPEDFRS and ESSER III grants have been submitted.

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

Steve Guernsey: Yea

Ted Henderson: Yea

Nick Ladenburger: Yea

Kent Lorens: Yea

Cole Lutz: Yea

Sandy Noffsinger: Yea

Shad Stamm: Yea

Jordan Stroup: Yea

Financial Report September				
	Income		Expense	
	MTD	YTD	MTD	YTD
2024	\$ 1,155,524	\$ 6,861,585	\$ 500,124	\$ 500,124
2023	\$ 1,212,717	\$ 7,253,458	\$ 555,861	\$ 555,861
2022	\$ 1,320,403	\$ 6,462,321	\$ 722,153	\$ 772,153
2021	\$ 1,414,706	\$ 6,179,314	\$ 666,794	\$ 666,794
2020	\$ 1,362,272	\$ 6,179,670	\$ 586,724	\$ 586,784
2019	\$1,291,868	\$5,944,621	\$570,525	\$570,528
2018	\$1,342,456	\$6,600,164	\$532,142	\$532,142
2017	\$1,157,587	\$5,904,353	\$515,293	\$515,293
2016	\$64,919	\$5,432,382	\$558,907	\$558,907
2015	\$44,867	\$5,158,214	\$543,108	\$543,108
2014	\$158,027	\$5,097,035	\$515,939	\$515,939
Average	\$676,621	\$5,689,462	\$539,319	\$539,320

Fund Balances							
	Unemp	GF	Depreciation	QCPUF	Sp Bld	Dep/SpBd/Q	Total
2024	\$ 13,625	\$ 2,904,138	\$ 872,541	\$ 205,750	\$ 904,659	\$ 1,982,949	\$ 4,900,712
2023	\$ 13,358	\$ 2,849,868	\$ 694,344	\$ 237,997	\$ 169,528	\$ 1,101,869	\$ 3,965,094
2022	\$ 13,344	\$ 2,030,310	\$ 521,360	\$ 279,522	\$ 54,399	\$ 855,281	\$ 2,898,934
2021	\$ 13,337	\$ 2,227,565	\$ 417,484	\$ 254,210	\$ 1,056,335	\$ 1,728,030	\$ 3,968,931
2020	\$ 13,325	\$ 2,005,791	\$ 795,831	\$ 177,519	\$ 732,431	\$ 1,705,781	\$3,724,897
2019	\$13,262	\$1,918,550	\$547,478	\$108,211	\$416,795	\$1,072,484	\$3,004,296
2018	\$13,201	\$1,961,962	\$463,129	\$66,989	\$345,483	\$875,601	\$2,850,764
2017	\$10,944	\$1,416,400	\$247,916	\$55,672	\$265,843	\$569,431	\$1,996,775
2016	\$13,909	\$1,039,453	\$142,469	\$71,147	\$263,951	\$477,567	\$1,530,929
2015	\$13,902	\$961,342	\$257,955	\$45,319	\$226,282	\$529,556	\$1,504,800
2014	\$14,584	\$1,048,126	\$311,862	\$91,935	\$339,457	\$743,254	\$1,805,964
Average	\$13,300	\$1,390,972	\$328,468	\$73,212	\$309,635	\$711,316	\$2,115,588

Account Groups; Processing Month 08/2024; Account Group ID
GFREVENUE; Accounts to Include Accounts With Activity

Account Group: GFREVENUE Monthly Board Report Accounts

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Taxes Levied/Assessed by the School Dist	5,307,300.00	1,048,388.88	4,554,184.05	85.81	753,115.95
01 1115	Carline Taxes	0.00	732.13	6,769.44	0.00	(6,769.44)
01 1120	Public Power Dist Sales Tax	0.00	0.00	1,533.10	0.00	(1,533.10)
01 1125	Motor Vehicle Tax	0.00	19,853.83	270,687.17	0.00	(270,687.17)
01 1140	Penalties & Interest on Taxes	0.00	3,751.27	31,147.22	0.00	(31,147.22)
01 1311	Tuition From Individuals-Reg Ed	0.00	0.00	0.00	0.00	0.00
01 1510	Interest on Investments	0.00	10,592.33	121,551.75	0.00	(121,551.75)
01 1740	Fees-Locker; equipment	0.00	122.02	1,566.02	0.00	(1,566.02)
01 1800	Revenue-Community Service Activities	0.00	0.00	35,892.30	0.00	(35,892.30)
01 1911	Local License Fees	0.00	0.00	1,270.00	0.00	(1,270.00)
01 1920	Contributions-Donations	0.00	0.00	5,518.85	0.00	(5,518.85)
01 1925	OTHER CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	0.00	0.00	5,705.00	0.00	(5,705.00)
01 1955	Postsecondary Receipts-Dual Credit	0.00	0.00	6,028.75	0.00	(6,028.75)
01 1980	OTHER REFUND OF PRIOR YEAR'S EXPENDITURES	0.00	0.00	11,100.00	0.00	(11,100.00)
01 1990	Other Local Receipts	0.00	0.12	414.40	0.00	(414.40)
	Subtotal: LOCAL RECIEPTS	5,307,300.00	1,083,440.58	5,053,368.05	95.22	253,931.95
01 2110	County Fines And License	12,000.00	0.00	22.41	0.19	11,977.59
01 2210	Educational Service Unit Receipts	0.00	0.00	3,580.44	0.00	(3,580.44)
	Subtotal: COUNTY AND ESU RECEIPTS	12,000.00	0.00	3,602.85	30.02	8,397.15
01 3110	State Aid	602,942.00	0.00	449,942.00	74.62	153,000.00
01 3120	Special Education-School Age	0.00	0.00	300,250.00	0.00	(300,250.00)
01 3125	Special Ed. Transportation-Sch Age	0.00	0.00	24,842.00	0.00	(24,842.00)
01 3130	Homestead Exemption	0.00	0.00	30,299.41	0.00	(30,299.41)
01 3131	Property Tax Credit	0.00	0.00	572,511.48	0.00	(572,511.48)
01 3180	Pro-Rate Motor Vehicle	0.00	0.00	9,605.86	0.00	(9,605.86)
01 3400	State Apportionment	0.00	0.00	53,625.77	0.00	(53,625.77)
01 3512	Distance Education Incentive Pymts	0.00	0.00	8,000.00	0.00	(8,000.00)
01 3535	Payments For High Ability Learners	0.00	0.00	2,491.00	0.00	(2,491.00)
01 3551	Career Education	0.00	0.00	7,500.00	0.00	(7,500.00)
	Subtotal: STATE RECEIPTS	602,942.00	0.00	1,459,067.52	241.99	(856,125.52)
01 4310	REAP: SRSA Grants	273,000.00	18,337.00	39,068.00	14.31	233,932.00
01 4423	IDEA PART B ARP PROPORTIONATE SHARE	0.00	0.00	1,182.00	0.00	(1,182.00)
01 4505	Title I, Part A ESSA Improving Basic Pro	0.00	0.00	89,113.00	0.00	(89,113.00)
01 4509	Title II Part A ESSA Supporting Eff Inst	0.00	0.00	15,936.00	0.00	(15,936.00)
01 4516	IDEA PreK(619) Base Allocation	0.00	0.00	654.00	0.00	(654.00)
01 4518	IDEA Part B (611) Base & Enrollment Poverty Allocation	0.00	0.00	79,642.00	0.00	(79,642.00)
01 4521	IDEA Part B Proportionate Share	0.00	0.00	7,946.00	0.00	(7,946.00)
01 4530	Other Federal	0.00	0.00	8,058.00	0.00	(8,058.00)
01 4708	Medicaid In Public Schools	0.00	1,736.34	19,620.77	0.00	(19,620.77)
01 4969	TITLE IV-A: Student Support & Academic G	0.00	0.00	10,000.00	0.00	(10,000.00)
01 4998	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER III)	0.00	52,010.00	74,326.80	0.00	(74,326.80)
	Subtotal: FEDERAL RECEIPTS	273,000.00	72,083.34	345,546.57	126.57	(72,546.57)
		<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
	Grand Total:	6,195,242.00	1,155,523.92	6,861,584.99	110.76	(666,342.99)

09/12/2024 01:04 PM

Regular; Processing Month 09/2024; Function Number 55 Records Selected; Fund
Number 01

User ID: RJS

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
01	GENERAL FUND					
1100	Regular Instructional Programs	0.00	231,979.63	231,979.63	0.00	(231,979.63)
1150	Limited English Proficiency Programs	0.00	2,372.87	2,372.87	0.00	(2,372.87)
1160	Poverty Programs	0.00	17,401.00	17,401.00	0.00	(17,401.00)
1200	Special Education Instructional Programs	0.00	33,442.58	33,442.58	0.00	(33,442.58)
1291	Early Childhood SpEd Ages 3-5	0.00	9,834.82	9,834.82	0.00	(9,834.82)
1292	Early Childhood SpEd Ages 0-2	0.00	0.00	0.00	0.00	0.00
1300	Summer School	0.00	0.00	0.00	0.00	0.00
2120	Guidance Services	0.00	7,935.08	7,935.08	0.00	(7,935.08)
2130	Health Services	0.00	192.21	192.21	0.00	(192.21)
2140	Psychological Services	0.00	0.00	0.00	0.00	0.00
2141	Psychological Services-SPED-School Age	0.00	0.00	0.00	0.00	0.00
2142	Psychological Services Sped-Ages 3-5	0.00	0.00	0.00	0.00	0.00
2151	Speech Path/Audiology Svcs SPED SA	0.00	0.00	0.00	0.00	0.00
2152	Speech Path/Audiology SPED Age 3-5	0.00	0.00	0.00	0.00	0.00
2153	Speech Path/Audiology Svcs SPED 0-2	0.00	0.00	0.00	0.00	0.00
2161	Occupational Therapy SPED SA	0.00	0.00	0.00	0.00	0.00
2171	Physical Therapy Services-SA	0.00	123.30	123.30	0.00	(123.30)
2173	Physical Therapy-SPED Ages 0-2	0.00	0.00	0.00	0.00	0.00
2211	School Improvement	0.00	0.00	0.00	0.00	0.00
2212	Instruction & Curriculum Development	0.00	625.00	625.00	0.00	(625.00)
2213	Instructional Staff Training	0.00	0.00	0.00	0.00	0.00
2220	Library/Media Services	0.00	5,702.23	5,702.23	0.00	(5,702.23)
2224	EDUCATIONAL TELEVISION SERVICES	0.00	9,399.00	9,399.00	0.00	(9,399.00)
2230	Instruction-Related Technology	0.00	14,790.36	14,790.36	0.00	(14,790.36)
2240	Academic Student Assessment	0.00	3,375.00	3,375.00	0.00	(3,375.00)
2310	Board of Education	0.00	1,424.32	1,424.32	0.00	(1,424.32)
2320	Executive Administration	0.00	14,846.64	14,846.64	0.00	(14,846.64)
2330	District Legal Services	0.00	0.00	0.00	0.00	0.00
2410	Principal	0.00	38,637.96	38,637.96	0.00	(38,637.96)
2510	Fiscal Services	0.00	20,043.31	20,043.31	0.00	(20,043.31)
2570	Personnel Services	0.00	0.00	0.00	0.00	0.00
2610	Operation of Buildings	0.00	27,294.36	27,294.36	0.00	(27,294.36)
2620	Maintenance of Buildings	0.00	17,572.23	17,572.23	0.00	(17,572.23)
2630	Care and Upkeep of Grounds	0.00	68.82	68.82	0.00	(68.82)
2640	Care and Upkeep of Equipment	0.00	16.13	16.13	0.00	(16.13)
2650	Vehicle Operation & Maint (non student t	0.00	0.00	0.00	0.00	0.00
2660	Security	0.00	0.00	0.00	0.00	0.00
2670	Safety	0.00	717.80	717.80	0.00	(717.80)
2710	Vehicle Operation	0.00	20,305.07	20,305.07	0.00	(20,305.07)
2712	Vehicle Operation-School Age Sped	0.00	1,440.66	1,440.66	0.00	(1,440.66)
2713	Vehicle Operation-Below Age 5 Sped	0.00	145.33	145.33	0.00	(145.33)
2730	Vehicle Servicing & Maintenance-Reg Ed	0.00	18,455.90	18,455.90	0.00	(18,455.90)
3400	CATEGORICAL GRANTS FROM CORPORATIONS & O	0.00	0.00	0.00	0.00	0.00
3535	High Ability Learners	0.00	0.00	0.00	0.00	0.00
4700	Building Improvements	0.00	0.00	0.00	0.00	0.00
5000	Debt Service	0.00	0.00	0.00	0.00	0.00
6200	Federal Services-Title I, Part A ESSA Im	0.00	0.00	0.00	0.00	0.00
6310	Federal Services-Title II, Part A ESSA S	0.00	1,982.40	1,982.40	0.00	(1,982.40)
6408	IDEA-PtB-611-Base-EP	0.00	0.00	0.00	0.00	0.00
6990	Federal Services-Other Federal Categoric	0.00	0.00	0.00	0.00	0.00
6992	Federal Services--REAP-SRSA Grants	0.00	0.00	0.00	0.00	0.00
6998	ESSER III	0.00	0.00	0.00	0.00	0.00
8000	Transfers (Outgoing)	0.00	0.00	0.00	0.00	0.00
9000	NON-PROGRAM EXPENDITURES	0.00	0.00	0.00	0.00	0.00
9001	Repayment of Interfund Loan General Fund	0.00	0.00	0.00	0.00	0.00
01	GENERAL FUND	0.00	500,124.01	500,124.01	0.00	(500,124.01)

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

09/12/2024 01:04 PM

Regular; Processing Month 09/2024; Function Number 55 Records Selected; Fund
Number 01

User ID: RJS

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM
Grand Total:	0.00	500,124.01	500,124.01	0.00	(500,124.01)

TOTAL SUMMARY OF BANK BALANCES

	May	June	July	August
<i>Pinnacle Bank-Unemployment</i>	\$13,557.57	\$13,578.16	\$13,602.47	\$13,624.61
General Fund				
Pinnacle Bank-ICS SWEEP (MMSA)	\$3,849,206.57	\$3,862,675.07	\$3,600,936.69	\$2,460,379.83
Pinnacle Bank Benkelman-General Fund	\$137,915.25	\$272,749.06	\$51,023.12	\$429,716.18
Pinnacle Bank Benkelman-Clearing A/C	\$15,758.69	\$14,795.09	\$16,712.29	\$14,041.68
Total General Fund Balances	\$4,002,880.51	\$4,150,219.22	\$3,668,672.10	\$2,904,137.69
<i>Pinnacle Bank Depreciation Fund Balance</i>				
Depreciation Fund 0637	\$203,642.11	\$203,720.22	\$170,008.15	\$470,151.99
Depreciation Fund MMSA 6986	\$401,887.36	\$402,041.51	\$402,223.25	\$402,388.55
Total Depreciation Fund	\$605,529.47	\$605,761.73	\$572,231.40	\$872,540.54
QCPUF				
Pinnacle Bank Benkelman-Checking A/C	\$203,979.01	\$204,057.25	\$204,149.50	\$204,250.58
NE Liquid Asset Fund	\$1,480.59	\$1,486.70	\$1,493.04	\$1,499.39
Total Qualified Capital Purpose Undertaking Fund	\$205,459.60	\$205,543.95	\$205,642.54	\$205,749.97
<i>Pinnacle Bank Special Building Fund</i>				
Special Building Fund 0648	\$205,882.67	\$205,661.59	\$205,754.56	\$205,839.12
Special Building Fund MMSA 6994	\$606,265.69	\$685,513.44	\$689,420.48	\$698,819.80
	\$812,148.36	\$891,175.03	\$895,175.04	\$904,658.92
Total Cash in Bank	\$5,639,575.51	\$5,866,278.09	\$5,355,323.55	\$4,900,711.73

CASH FLOW STATEMENT

Beginning Balance General Fund Checking \$ **429,716.18**

MMSA-Pinnacle Bank 2,460,379.83

Total General Fund Money \$ 2,890,096.01

ESTIMATED DISBURSEMENTS

			<u>2022-2023</u>	<u>2021-2022</u>
Bills	91,253.85			
Payroll	417,171.20	508,425.05	590,826.45	731,603.85

COUNTY RECEIPTS

Dundy County Treasurer	852,447.77			
Hitchcock County Treasurer-Not available	220,278.34		<u>2022-2023</u>	<u>2021-2022</u>
	1,072,726.11		1,187,119.78	1,286,837.34

Estimated Over(Under)age - GF Checking		\$ 994,017.24		
Transfers In (Interfund Loan for SBF)		\$ -		
Lunch Payroll		\$ -		
NDE Money		\$ -		
Transfer TO/FROM MMSA		\$ (975,000.00)		
		\$ 19,017.24		

Transfers:

Transfer GF to ICS \$975,000.00

Regular; Beginning Month 09/2023; Processing Month 08/2024; Fund Number 02, 03, 08,
09

Fund: 02 DEPRECIATION

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
02 101	CASH	694,344.03	303,194.06	124,997.55	872,540.54
Total:	Current Assets	694,344.03	303,194.06	124,997.55	872,540.54
Fund Balance					
02 704	FUND BALANCE	694,344.03	124,997.55	303,194.06	872,540.54
Total:	Fund Balance	694,344.03	124,997.55	303,194.06	872,540.54
Revenue					
02 1510	Interest Earned	0.00	0.00	3,194.06	3,194.06
02 5200	Transfers from General Fund	0.00	0.00	300,000.00	300,000.00
Total:	Revenue	0.00	0.00	303,194.06	303,194.06
Expenditure					
02 2900 450 001	Construction Services	0.00	75,360.00	41,500.00	33,860.00
02 2900 450 002	Construction Services	0.00	8,075.00	0.00	8,075.00
02 2900 610 001	General Supplies	0.00	18,466.23	0.00	18,466.23
02 2900 610 002	General Supplies	0.00	21,357.82	0.00	21,357.82
02 2900 732 001	Vehicles: Autos, Vans, Buses	0.00	15,210.00	0.00	15,210.00
02 2900 732 002	Vehicles: Autos, Vans, Buses	0.00	18,590.00	0.00	18,590.00
02 2900 739 001	Other Equipment	0.00	9,438.50	0.00	9,438.50
Total:	Expenditure	0.00	166,497.55	41,500.00	124,997.55
Total:	02	1,388,688.06	594,689.16	772,885.67	2,173,272.69

Fund: 03 EMPLOYEE BENEFIT FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
03 101	CASH	13,357.72	266.89	0.00	13,624.61
03 106	Cafeteria Checking	3,794.18	0.00	0.00	3,794.18
Total:	Current Assets	17,151.90	266.89	0.00	17,418.79
Fund Balance					
03 704	FUND BALANCE	17,151.90	0.00	266.89	17,418.79
Total:	Fund Balance	17,151.90	0.00	266.89	17,418.79
Revenue					
03 1510	Interest Earned	0.00	0.00	266.89	266.89
Total:	Revenue	0.00	0.00	266.89	266.89
Total:	03	34,303.80	266.89	533.78	35,104.47

Fund: 08 SPECIAL BUILDING FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
08 101	CASH	169,527.55	740,634.46	5,503.09	904,658.92
08 131	Receivable Account	63,574.54	745,946.28	683,406.05	126,114.77
Total:	Current Assets	233,102.09	1,486,580.74	688,909.14	1,030,773.69
Fund Balance					
08 704	FUND BALANCE	233,102.09	5,503.09	803,174.69	1,030,773.69
Total:	Fund Balance	233,102.09	5,503.09	803,174.69	1,030,773.69
Revenue					
08 1100	Taxes Levied	0.00	0.00	642,753.99	642,753.99
08 1115	Carline Taxes	0.00	0.00	876.34	876.34
08 1120	Public Power District Sales Tax	0.00	0.00	252.61	252.61
08 1140	Penalties & Interest on Taxes	0.00	0.00	1,703.00	1,703.00
08 1510	Interest Earned	0.00	0.00	2,505.91	2,505.91
08 3130	Homestead Exemption	0.00	0.00	4,678.78	4,678.78
08 3131	Property Tax Credit	0.00	0.00	94,333.96	94,333.96
08 3180	Pro-Rate Motor Vehicle	0.00	0.00	1,347.60	1,347.60

Regular; Beginning Month 09/2023; Processing Month 08/2024; Fund Number 02, 03, 08,
09

Fund: 08 SPECIAL BUILDING FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
08 5301	Insurance Adjustments: Claim Settlements	0.00	0.00	54,722.50	54,722.50
	Total: Revenue	0.00	0.00	803,174.69	803,174.69
Expenditure					
08 4300 450 001	Architecture & Engineering Construction Services	0.00	5,503.09	0.00	5,503.09
	Total: Expenditure	0.00	5,503.09	0.00	5,503.09
	Total: 08	466,204.18	1,497,586.92	2,295,258.52	2,870,225.16

Fund: 09 QCPUF

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
09 101	CASH	237,997.03	1,190.62	33,437.68	205,749.97
09 131	Receivable Account	0.00	68.65	68.65	0.00
	Total: Current Assets	237,997.03	1,259.27	33,506.33	205,749.97
Fund Balance					
09 704	FUND BALANCE	237,997.03	33,437.68	1,190.62	205,749.97
	Total: Fund Balance	237,997.03	33,437.68	1,190.62	205,749.97
Revenue					
09 1100	Taxes Levied	0.00	0.00	41.38	41.38
09 1140	Penalties & Interest on Taxes	0.00	0.00	27.27	27.27
09 1510	Interest Earned	0.00	6.68	1,121.97	1,115.29
	Total: Revenue	0.00	6.68	1,190.62	1,183.94
Expenditure					
09 4500 431 001	Non-Technology Related Repairs & Maint	0.00	4,611.00	0.00	4,611.00
09 4500 450 001	Construction Services	0.00	28,820.00	0.00	28,820.00
	Total: Expenditure	0.00	33,431.00	0.00	33,431.00
	Total: 09	475,994.06	68,134.63	35,887.57	446,114.88

Activity Fund Balance Report - Summary - Exclude Encumbrances

09/2023 - 08/2024

Regular; Beginning Month 09/2023; Processing Month 08/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	FUND BALANCE	1,525.00	0.00	105,000.00	(105,000.00)	1,525.00
05 704 0100	Cheerleaders	3,122.54	7,669.65	186.28	4,360.83	0.00
05 704 0105	Cheerleading Fundraising	3,051.62	6,397.12	10,437.82	141.57	7,233.89
05 704 0110	Cross Country	0.00	1,268.97	0.00	1,096.52	(172.45)
05 704 0115	Cross Country Fundraising	12.22	504.83	615.00	0.00	122.39
05 704 0120	Football	1,462.98	29,308.40	8,659.53	17,553.03	(1,632.86)
05 704 0125	Football Fundraising	11,077.31	12,207.47	11,492.50	0.00	10,362.34
05 704 0130	Volleyball	0.00	9,980.32	388.66	9,384.89	(206.77)
05 704 0135	Volleyball Fundraising	18,212.70	15,356.97	9,212.40	6.07	12,074.20
05 704 0140	Basketball	1,513.66	54,165.96	10,582.46	43,261.44	1,191.60
05 704 0145	Boys Basketball Fundraising	911.73	755.16	962.00	0.00	1,118.57
05 704 0147	Girls Basketball Fundraising	2,225.79	4,121.95	7,586.60	0.00	5,690.44
05 704 0150	Wrestling	266.54	6,210.04	1,128.24	4,815.26	0.00
05 704 0155	Wrestling Fundraising	2,219.26	322.33	0.00	0.00	1,896.93
05 704 0160	Track	1,374.00	10,851.27	4,592.85	6,136.27	1,251.85
05 704 0165	Track Fundraising	8.65	0.00	0.00	0.00	8.65
05 704 0170	Girls Golf	0.00	1,086.90	565.00	521.90	0.00
05 704 0175	Girls Golf Fundraising	662.90	0.00	207.93	0.00	870.83
05 704 0180	Boys Golf	4,271.08	1,489.25	560.00	0.00	3,341.83
05 704 0185	Boys Golf Fundraising	629.32	695.00	623.77	0.00	558.09
05 704 0300	Class of 2024	2,074.39	986.00	623.00	0.00	1,711.39
05 704 0310	Class of 2025	3,784.39	8,031.88	6,120.02	0.00	1,872.53
05 704 0320	Class of 2027	142.61	0.00	835.50	0.00	978.11
05 704 0325	Class of 2028	0.00	88.31	599.45	0.00	511.14
05 704 0335	Class of 2026	450.45	726.24	4,566.50	0.00	4,290.71
05 704 0340	FBLA	6,194.15	18,887.06	19,632.26	98.65	7,038.00
05 704 0350	Daycare	(780.34)	832.01	0.00	1,312.19	(300.16)
05 704 0360	FCCLA	(2,456.73)	6,772.94	5,658.72	3,850.84	279.89
05 704 0370	FFA	19,289.39	32,842.05	23,030.09	0.00	9,477.43
05 704 0380	NHS	0.00	385.00	0.00	385.00	0.00
05 704 0390	Speech	0.00	1,456.89	0.00	1,456.89	0.00
05 704 0400	Student Council	46.25	566.50	294.00	0.00	(226.25)
05 704 0410	Letterclub	0.00	0.00	0.00	0.00	0.00
05 704 0430	7-12 Vocal	0.00	1,591.82	522.65	1,069.17	0.00
05 704 0440	Band	0.00	631.55	0.00	631.55	0.00
05 704 0445	Music Fundraising	1,553.28	0.00	0.00	0.00	1,553.28

Activity Fund Balance Report - Summary - Exclude Encumbrances

09/2023 - 08/2024

Regular; Beginning Month 09/2023; Processing Month 08/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0460	Play Production	0.00	915.70	24.00	0.00	(891.70)
05 704 0470	Mock Trial	0.00	168.30	0.00	168.30	0.00
05 704 0490	Art Club	1,925.09	568.81	3,266.30	0.00	4,622.58
05 704 0500	HS Quiz Bowl	0.00	0.00	564.40	0.00	564.40
05 704 0510	Jr High Quiz Bowl	0.00	0.00	1,080.90	0.00	1,080.90
05 704 0600	Plant-Greenhouse	81.11	1,849.67	2,686.00	0.00	917.44
05 704 0610	Pop Account	214.68	155.28	168.40	0.00	227.80
05 704 0620	Sp Ed Activity A/C	703.60	0.00	61.00	0.00	764.60
05 704 0630	Revolving	0.00	10,328.72	2,289.65	8,897.27	858.20
05 704 0640	Special Purchasing	5,571.33	0.00	0.00	0.00	5,571.33
05 704 0650	Box Tops for Education	0.00	0.00	87.30	0.00	87.30
05 704 0660	Annual	0.00	6,416.39	800.00	0.00	(5,616.39)
05 704 0665	DCS News	200.00	362.00	207.20	0.00	45.20
05 704 0670	Computer Technology	774.84	258.00	0.00	0.00	516.84
05 704 0680	Sunshine Committee	0.00	190.02	300.00	0.00	109.98
05 704 0690	Concessions	3,108.69	24,194.46	22,048.53	(147.64)	815.12
05 704 0800	Grade Activity	8,239.10	8,605.02	3,768.40	0.00	3,402.48
05 704 0830	Stratton	939.04	0.00	0.00	0.00	939.04
Fund Total: 05		104,602.62	290,202.21	272,035.31	0.00	86,435.72

Regular; Beginning Month 09/2023; Processing Month 08/2024; Fund Number 06

Fund: 06 NUTRITION FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
06 101	CASH	13,057.88	401,463.00	412,263.14	2,257.74
06 103	Payroll Cash	184.62	227,787.19	227,971.81	0.00
	Total: Current Assets	13,242.50	629,250.19	640,234.95	2,257.74
Current Liabilities					
06 450	PAYROLL DEDUCTION PAYABLE	0.00	217.65	217.65	0.00
06 451	FICA PAYABLE	0.00	16,943.60	16,943.60	0.00
06 452	FIT PAYABLE	0.00	3,936.26	3,936.26	0.00
06 453	INSURANCE PAYABLE	0.00	7,828.30	7,828.30	0.00
06 454	RETIREMENT PAYABLE	0.00	15,476.74	15,476.74	0.00
06 455	SIT PAYABLE	0.00	2,283.51	2,283.51	0.00
	Total: Current Liabilities	0.00	46,686.06	46,686.06	0.00
Fund Balance					
06 704	FUND BALANCE	13,242.50	309,701.57	298,716.81	2,257.74
	Total: Fund Balance	13,242.50	309,701.57	298,716.81	2,257.74
Revenue					
06 1510	Interest Earned	0.00	0.00	97.07	97.07
06 1611	Daily Sales-School Lunch Program	0.00	8.40	94,319.75	94,311.35
06 1612	Daily Sales-School Breakfast Program	0.00	0.00	26,408.61	26,408.61
06 1990	Other Local Receipts	0.00	0.00	127.65	127.65
06 3150	State Reimbursement	0.00	0.00	1,021.94	1,021.94
06 4210	Federal Reimbursement	0.00	0.00	29,971.31	29,971.31
06 5200	Transfers from General Fund	0.00	30,594.80	144,741.70	114,146.90
	Total: Revenue	0.00	30,603.20	296,688.03	266,084.83
Expenditure					
06 2190 610 002	General Supplies	0.00	8.58	0.00	8.58
06 3100 110 001	Salaries of Regular Employees-Non-Instru	0.00	44,553.38	0.00	44,553.38
06 3100 110 002	Salaries of Regular Employees-Non-Instru	0.00	45,350.05	0.00	45,350.05
06 3100 120 001	Salaries of Temporary Employees-Non-inst	0.00	3,491.25	0.00	3,491.25
06 3100 120 002	Salaries of Temporary Employees-Non-inst	0.00	6,884.04	0.00	6,884.04
06 3100 130 001	Overtime-Non Instructional Staff	0.00	743.22	0.00	743.22
06 3100 130 002	Overtime-Non Instructional Staff	0.00	635.50	0.00	635.50
06 3100 210 001	Group Insurance-Non Instructional	0.00	2,991.05	0.00	2,991.05
06 3100 210 002	Group Insurance-Non Instructional	0.00	2,991.05	0.00	2,991.05
06 3100 220 001	Social Security-Non Instructional	0.00	3,732.29	78.64	3,653.65
06 3100 220 002	Social Security-Non Instructional	0.00	4,044.53	79.25	3,965.28
06 3100 230 001	Retirement-Non Instructional	0.00	3,854.38	0.00	3,854.38
06 3100 230 002	Retirement-Non Instructional	0.00	3,922.50	0.00	3,922.50
06 3100 270 001	Worker's Comp-Non-Instructional Staff	0.00	3,120.40	0.00	3,120.40
06 3100 270 002	Worker's Comp-Non-Instructional Staff	0.00	3,791.60	0.00	3,791.60
06 3100 431 001	Non-Technology Related Repairs & Maint	0.00	175.89	0.00	175.89
06 3100 580 001	Travel: Transportation, Meals, Hotel	0.00	302.22	87.75	214.47
06 3100 580 002	Travel: Transportation, Meals, Hotel	0.00	677.68	107.25	570.43
06 3100 610 001	General Supplies	0.00	4,887.24	0.00	4,887.24
06 3100 610 002	General Supplies	0.00	6,091.44	4.10	6,087.34
06 3100 630 001	Food: School Food Service Program	0.00	57,716.53	512.55	57,203.98
06 3100 630 002	Food: School Food Service Program	0.00	79,077.05	1,159.24	77,917.81
06 3100 810 001	Dues & Fees: Memberships, Student Fees	0.00	25.43	0.00	25.43
06 3100 810 002	Dues & Fees: Memberships, Student	0.00	31.07	0.00	31.07

Regular; Beginning Month 09/2023; Processing Month 08/2024; Fund Number 06

Fund: 06 NUTRITION FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
	Fees				
Total:	Expenditure	0.00	279,098.37	2,028.78	277,069.59
Total:	06	26,485.00	1,295,339.39	1,284,354.63	547,669.90

US BANK Credit Card August 2024

07/22/2024	Country Inn	Coaches Clinic	282.00
07/24/2024	VillaAmore	Coaches Clinic	50.00
07/24/2024	Wendys	Admin Conf	11.76
07/24/2024	Firehouse Sub	Conf	15.42
07/24/2024	Panera Bread	Admin Conf	19.12
07/25/2024	Fanatics	Coaches Clinic	25.07
07/25/2024	Starbuck	Coaches Clinic	14.78
07/25/2024	McDonalds	Conf	3.99
07/25/2024	Taco Bell	Conf	13.43
07/25/2024	Casey	Fuel	34.22
07/26/2024	LJS	Coaches Clinic	13.28
07/28/2024	Kwik Stop	Fuel	12.05
07/29/2024	Casey	Fuel	40.39
07/31/2024	Staples	Supplies	32.98
07/31/2024	Staples	Supplies	36.19
08/01/2024	Webstraunt	Changing table	276.04
08/02/2024	NSP	Background ck	62.00
08/11/2024	UPS	Postage	163.10
08/17/2024	MPS Global	Supplies	410.55
08/19/2024	Really Great Reading	Supplies	198.00
08/20/2024	Mentzer	Fuel	69.20
08/22/2024	Unity Bus Parts	Repairs	156.57
08/22/2024	Amazon	Repairs	39.80
08/24/2024	NearPod	Supplies	159.00
08/24/2024	Casey	Fuel	82.21
08/24/2024	Shell	Fuel	49.99
08/24/2024	Amoco	Fuel	49.52
08/26/2024	Mosyle	Supplies	781.00
08/29/2024	Walmart	Supplies	16.99

3118.65

General Fund Authorization September 2024

Accelerated Receivables Solutions	Payroll	508.19
Colonial Life	Payroll	31.20
Dundy County School Cafe Plan	Payroll	1,124.99
EFTPS	Payroll	60,935.38
Healthplan Services, Inc	Payroll	754.32
LegalShield	Payroll	87.70
MG Trust Company	Payroll	8,711.00
Nebraska Dept of Revenue	Payroll	8,590.99
Nebraska School Retirement System	Payroll	54,709.71
Blue Cross-Blue Shield	Payroll	72,297.86
Mutual of Omaha	Payroll	1,451.36
National Insurance Services of Wisconsin Inc	Payroll	950.37
Transamerica Employee Benefits	Payroll	198.52
Net Payroll	Payroll	206,819.61
Amazon Capital Services	Supplies	3,278.47
Barker Land Investments	Rent	550.00
Black Hills Energy	Gas	504.63
Brico Pest Control	Spraying of Buildings	920.00
BWTELCOM	Communications:Phone, Data, Internet	1,110.63
Carquest of McCook	Supplies	168.54
Cengage Learning Inc	Math Curriculum	5,046.34
City Of Benkelman	Utilities	10,372.33
Cornhusker Internat'l Trucks	Repairs	1,120.10
Dana F. Cole & Company, LLP	Final Billing 22-23 Audit	2,880.00
DC Has Your Heart	BLS CPR Cards	70.00
Dundy County Hospital	Services	123.30
Eakes Office Products	Contract Billing/Supplies	5,196.66
Educational Service Unit 5	DL Spanish	9,399.00
ESU # 10	Repairs	280.00
ESU Coordinating Council	Movie Licensing	330.00
Farmers Co-op Grain & Supply	Fuel	5,266.83
Frenchman Valley Coop	Tires	4,226.34
Grace Market	Supplies	58.36
Great Plains Communications	Telephone Internet	20.58
Harvest Homes LLC	Repair	619.25
Hometown Leasing	Copier Lease	1,533.95
Imperial NAPA	Supplies/Repairs	1,412.18
Imperial Republican	Subscription	108.00
J.W. Pepper & Son Inc	Supplies	97.48
KISSFLOW INC	Annual Subscription	4,200.00
KSB School Law	Legal	115.50
Lakeshore Learning Materials LLC	Supplies	57.49
Library Store Inc, The	Supplies	91.96
Lorens, Patrick	IT Hours	12,740.40
MCI	Telephone-Stratton	52.19
Mid-American Research Chemical	Supplies	663.19
MPCC Student Accounts	BLS	60.00
My Central Supply	Supplies	65.60
Ne Council Of School Admin	Title IX training	300.00
NE Dept of Education	2024 NeMTSS Summit	625.00
Nebraska Art Teachers Association	2024 Fall conf	160.00
Nebraska Assn of School Boards	2024 Area Membership mtg	396.00
NSASSP Region V	24-25 Region V membership	60.00
NWEA	MAP Testing	3,375.00
Omnify Benefits	Section 125 Plan	200.00
Owens Implement & Supply	Supplies/Repairs	604.07
Protex Central Incorporated	Inspection Fire Alarms/Fire Extinguishers	800.00
Quality Urgent Care	DOT Examination/Drug Screens	510.00

Rocky Mountain Low Voltage	Monthly Monitoring	25.00
Rogue Fitness HQ	Supplies	745.00
School Specialty	Supplies	1,247.52
Schorzman Refrigeration	Repairs	1,068.25
Scoop Media LLC	Advertising	415.10
Skyline Irrigation LLC	Repairs	68.82
Specially Designed Education Services	Subscription	529.00
Staples Advantage	Supplies	102.74
SWPPD	Bus Radio	50.00
Unifirst Corporation	Custodial Supplies	753.34
Unity School Bus Parts	Repairs	156.57
US Bank	Subscriptions/Supplies/Conferences	3,118.65
Van Diest Supply Company	Supplies	317.65
Verified First	Background Ck	23.22
Verizon Wireless	Cell Service	40.01
Village of Stratton	Utilities	328.69
Wray Gazette Inc	Subscription	70.00
Yanda's Music & Pro Audio	Trap Set	2,419.86
Yost Farm Supply	Repairs	5.06
		<u>\$ 508,425.05</u>

Special Building Fund Authorization September 2024

Oak Creek Engineering LLC	Tiger Tots Daycare Survey	<u>\$ 4,875.00</u>
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Depreciation Fund Authorization September 2024

Weathercraft of McCook	Roof Replacement	69,801.00
Deveny Ford	2024 Expedition Max 7533330	63,875.00
		<u>\$ 133,676.00</u>

7.B. Tax Request
Action Item

WHEREAS, public 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 Requests for the 2024-2025 school fiscal year for the General Fund, Bond Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund of Dundy County School District 117; and, WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Dundy County School District 117 (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 Hearing; and, WHEREAS, the total assessed value of the property differs from last year's total assessed value by 5.03% the tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be \$0.541275 per \$100 of assessed value; the Dundy County Stratton proposes to adopt a property tax requests that will cause its tax rate to be \$0.554020 per \$100 of assessed value. WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Dundy County School District 117 will exceed last year's by 20.48% percent. WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2024-2025 school fiscal year. NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at \$5,466,277.00; (2) the Tax Request for the Special Building Fund should be, and hereby is set at \$ 666,667.00; and (3) the Tax Request for the Qualified Capital Purpose Undertaking Fund should be, and hereby is set at \$ 0 Passed with a motion by Jordan Stroup and a second by Shad Stamm.

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

Notice of Special Hearing To Set Final Tax Request

Dundy County Stratton Public School (29-0117) in Dundy, Hitchcock, Hayes County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 16 day of, September 2024 at 5:45 o'clock P.M., at DCS High School Board Room (Media Center) for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	1,053,958,179	1,106,989,038	5%

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	10,307,280.00	5,151,515.00	0.488778	0.465363	11,879,777.00	5,466,277.00	0.493797	1%	15%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	0%	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	0%	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	0%	0
Bond Fund _____			0.000000	0.000000			0.000000	0%	0
Special Building Fund	967,900.00	840,334.00	0.080537	0.075912	1,733,437.00	666,667.00	0.060223	-25%	79%
Qualified Capital Purpose Undertaking Fund K - 12	229,977.00		0.000000	0.000000	247,997.00	-	0.000000	0%	8%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	0%	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	0%	0
Total	11,505,157.00	5,991,849.00	0.568509	0.541275	13,861,211.00	6,132,944.00	0.554020	-3%	20%

7.C. 2024-2025 Budget

Action Item

Approve 2024-2025 Budget

Motion to approve the budget as presented and published Passed with a motion by Steve Guernsey and a second by Shad Stamm.

Steve Guernsey: Yea

Ted Henderson: Yea

Nick Ladenburger: Yea

Kent Lorens: Yea

Cole Lutz: Yea

Sandy Noffsinger: Yea

Shad Stamm: Yea

Jordan Stroup: Yea

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	4,010,816.00	7,079,976.00	5,411,614.00	12,491,590.00	835,642.00	11,044,135.00	11,879,777.00	611,813.00	12,491,590.00
Depreciation	845,544.00	862,217.00		862,217.00			862,217.00		862,217.00
Employee Benefit	17,172.00	17,172.00		17,172.00			17,172.00	-	17,172.00
Contingency	-	-		-			-		-
Activities	100,203.00	392,025.00		392,025.00			392,025.00	-	392,025.00
School Nutrition	9,160.00	325,250.00		325,250.00			283,250.00	42,000.00	325,250.00
Bond	-	-	-	-			-	-	-
Special Building	1,073,437.00	1,073,437.00	660,000.00	1,733,437.00			1,733,437.00		1,733,437.00
Qualified Capital Purpose Undertaking	237,997.00	247,997.00	-	247,997.00			247,997.00	-	247,997.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	6,294,329.00	9,998,074.00	6,071,614.00	16,069,688.00	835,642.00	11,044,135.00	15,415,875.00	653,813.00	16,069,688.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,411,614.00	-	660,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	54,663.00	-	6,667.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,466,277.00	-	666,667.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 417,825.00	\$ 180,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,200,000.00	-	72,000.00	-

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE <small>(Column 1)</small>	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) <small>(Column 2)</small>	PERSONAL AND REAL PROPERTY TAXES <small>(Column 3)</small>	TOTAL RESOURCES AVAILABLE <small>(Col 2 + Col 3) (Column 4)</small>	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION <small>(Column 5)</small>	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION <small>(Column 6)</small>	TOTAL DISBURSEMENTS & TRANSFERS <small>(Col 5 + Col 6) (Column 7)</small>	TOTAL ENDING BALANCE <small>(Col 4 - Col 7) (Column 8)</small>
General	4,037,374.00	6,424,816.00	5,100,000.00	11,524,816.00	671,000.00	6,843,000.00	7,514,000.00	4,010,816.00
Depreciation	694,344.00	1,045,544.00		1,045,544.00			200,000.00	845,544.00
Employee Benefit	17,152.00	17,172.00		17,172.00			-	17,172.00
Contingency	-	-		-			-	-
Activities	104,603.00	380,203.00		380,203.00			280,000.00	100,203.00
School Nutrition	13,242.00	280,660.00		280,660.00			271,500.00	9,160.00
Bond	-	-	-	-			-	-
Special Building	233,103.00	233,103.00	840,334.00	1,073,437.00			-	1,073,437.00
Qualified Capital Purpose Undertaking	237,997.00	237,997.00	-	237,997.00			-	237,997.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	5,337,815.00	8,619,495.00	5,940,334.00	14,559,829.00	671,000.00	6,843,000.00	8,265,500.00	6,294,329.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES
\$ 180,000.00

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE <small>(Column 1)</small>	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) <small>(Column 2)</small>	PERSONAL AND REAL PROPERTY TAXES <small>(Column 3)</small>	TOTAL RESOURCES AVAILABLE <small>(Col 2 + Col 3) (Column 4)</small>	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION <small>(Column 5)</small>	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION <small>(Column 6)</small>	TOTAL DISBURSEMENTS & TRANSFERS <small>(Col 5 + Col 6) (Column 7)</small>	TOTAL ENDING BALANCE <small>(Col 4 - Col 7) (Column 8)</small>
General	3,318,149.00	5,486,982.00	5,088,663.00	10,575,645.00	412,730.00	6,125,541.00	6,538,271.00	4,037,374.00
Depreciation	521,360.00	822,383.00		822,383.00			128,039.00	694,344.00
Employee Benefit	17,138.00	17,152.00		17,152.00			-	17,152.00
Contingency	-	-		-			-	-
Activities	121,450.00	374,072.00		374,072.00			269,469.00	104,603.00
School Lunch	6,578.00	272,968.00		272,968.00			259,726.00	13,242.00
Bond	-	-	-	-			-	-
Special Building	126,016.00	271,021.00	167,145.00	438,166.00			205,063.00	233,103.00
Qualified Capital Purpose Undertaking	279,527.00	280,718.00	1,915.00	282,633.00			44,636.00	237,997.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
TOTAL ALL FUNDS	\$ 4,390,218.00	7,525,296.00	5,257,723.00	12,783,019.00	412,730.00	6,125,541.00	7,445,204.00	5,337,815.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet:

MOTOR VEHICLE TAXES	
\$	262,829.00

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 6,000,337.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{1,974,392.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{959,612,360.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.21} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.21 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 132,607.45

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 6,132,944.45
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) \$ 6,132,944.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

Dundy County Stratton Public School
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	5,466,277.00	-	666,667.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,466,277.00	-	666,667.00	-
14	Assessed Valuation	1,106,989,038	1,106,989,038	1,106,989,038	1,106,989,038
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.493797	0.000000	0.060223	0.000000
16	Total Levy for Compliance	0.554020			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the total levy on Line 16 is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than \$1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than \$1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than \$1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed \$35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
------	----------------	-----------	---------------

General Fund	\$ 5,466,277.00	\$ 1,106,989,038	0.493797
Special Building Fund	\$ 666,667.00	\$ 1,106,989,038	0.060223
Bond Fund	\$ -	\$ 1,106,989,038	0.000000
Bond Fund	\$ -	\$ 1,106,989,038	0.000000
Bond Fund	\$ -	\$ 1,106,989,038	0.000000
QCPUF Fund	\$ -	\$ 1,106,989,038	0.000000
QCPUF Fund	\$ -	\$ 1,106,989,038	0.000000
	\$ -	\$ 1,106,989,038	0.000000
	\$ -	\$ 1,106,989,038	0.000000
	\$ -	\$ 1,106,989,038	0.000000
	\$ -	\$ 1,106,989,038	0.000000
	\$ -	\$ 1,106,989,038	0.000000
	\$ -	\$ 1,106,989,038	0.000000
Total	\$ 6,132,944.00		\$ 0.554020

Must agree to Cover

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Dundy County Stratton Public School passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Dundy County Stratton Public School resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	\$	5,466,277.00
Bond Fund:	\$	-
Special Building Fund:	\$	666,667.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

- 2. The total assessed value of property differs from last year’s total assessed value by 5.03 percent.
- 3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.541275 per \$100 of assessed value.
- 4. Dundy County Stratton Public School proposes to adopt a property tax request that will cause its tax rate to be 0.55402 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Dundy County Stratton Public School will increase (or decrease) last year’s budget by 20.48 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Dundy County Stratton Public School (29-0117) in Dundy, Hitchcock, Hayes 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 16 day of September, 2024 at 5:30 o'clock, P.M., at DCS High School Board Room (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. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 6,538,271.00	\$ 7,514,000.00	\$ 11,879,777.00	\$ 611,813.00	\$ 7,079,976.00	\$ 5,466,277.00
Depreciation	\$ 128,039.00	\$ 200,000.00	\$ 862,217.00		\$ 862,217.00	
Employee Benefit	\$ -	\$ -	\$ 17,172.00	\$ -	\$ 17,172.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 269,469.00	\$ 280,000.00	\$ 392,025.00	\$ -	\$ 392,025.00	
School Nutrition	\$ 259,726.00	\$ 271,500.00	\$ 283,250.00	\$ 42,000.00	\$ 325,250.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 205,063.00	\$ -	\$ 1,733,437.00		\$ 1,073,437.00	\$ 666,667.00
Qualified Capital Purpose Undertaking	\$ 44,636.00	\$ -	\$ 247,997.00	\$ -	\$ 247,997.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 7,445,204.00	\$ 8,265,500.00	\$ 15,415,875.00	\$ 653,813.00	\$ 9,998,074.00	\$ 6,132,944.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 6,132,944.00	\$ 6,132,944.00

Notice of Special Hearing To Set Final Tax Request

Dundy County Stratton Public School (29-0117) in Dundy, Hitchcock, Hayes County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 16 day of, September 2024 at 5:45 o'clock P.M., at DCS High School Board Room (Media Center) for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	1,053,958,179	1,106,989,038	5%

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	10,307,280.00	5,151,515.00	0.488778	0.465363	11,879,777.00	5,466,277.00	0.493797	1%	15%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	0%	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	0%	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	0%	0
Bond Fund _____			0.000000	0.000000			0.000000	0%	0
Special Building Fund	967,900.00	840,334.00	0.080537	0.075912	1,733,437.00	666,667.00	0.060223	-25%	79%
Qualified Capital Purpose Undertaking Fund K - 12	229,977.00		0.000000	0.000000	247,997.00	-	0.000000	0%	8%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	0%	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	0%	0
Total	11,505,157.00	5,991,849.00	0.568509	0.541275	13,861,211.00	6,132,944.00	0.554020	-3%	20%

7.D. 2022-2023 Audit
Action Item

Motion to approve the 2022-2023 audit prepared by Dana F. Cole and Company
Passed with a motion by Jordan Stroup and a second by Kent Lorens.

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

7.E. NASB information
Action Item

7.F. Legislation
Action Item

8. **Adjourn**
Information Item

Motion to adjourn at 8:18 Passed with a motion by Jordan Stroup and a second by Shad Stamm.

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