

Board of Education Regular Meeting

Monday, September 8, 2025 Immediately After Budget and Tax Request Hearings
Minden High School Media Center, 543 West 5th, Minden, NE 68959-0301

Andy Craig: Present
Justin Glanzer: Present
Cody Krull: Present
Kevin Raun: Present
Darcie Reed: Present
Rusty Rhynalds: Present

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

Action(s):

Motion to approve the Consent Agenda. This motion, made by Andy Craig and seconded by Darcie Reed, Passed.

Voting Detail:

Andy Craig: Yea
Justin Glanzer: Yea
Cody Krull: Yea
Kevin Raun: Yea
Darcie Reed: Yea
Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

3.a. Consider Minutes from August 11 & August 21 Meetings

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

5. Policy Review and Updates

5.a. Consider and Discuss Amendments to Policy 4221
Leaves of Absence and Policy 3132 Internal
Controls

6. Action Items

6.a. Consider, Discuss, and Take Action on 2025-2026
Budget

Action(s):

Motion to approve the 2025-2026 budget as
presented at the Budget Hearing. This motion,
made by Andy Craig and seconded by Justin
Glanzer, Passed.

Voting Detail:

Andy Craig: Yea
Justin Glanzer: Yea
Cody Krull: Yea
Kevin Raun: Yea
Darcie Reed: Yea
Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

6.b. Consider, Discuss, and Take Action on Final Tax
Request and Read Resolution

Action(s):

Approve 2025-2026 Property Tax Request
Resolution. This motion, made by Cody Krull and
seconded by Andy Craig, Passed.

Voting Detail:

Andy Craig: Yea
Justin Glanzer: Yea
Cody Krull: Yea
Kevin Raun: Yea
Darcie Reed: Yea
Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

6.c. Consider, Discuss, and Take Action on Out of
State FFA Trip

Action(s):

Motion to approve the FFA Trip to Indiana. This
motion, made by Rusty Rhynalds and seconded by
Darcie Reed, Passed.

Voting Detail:

Andy Craig: Yea
Justin Glanzer: Yea
Cody Krull: Yea
Kevin Raun: Yea
Darcie Reed: Yea
Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

6.d. Consider, Discuss, and Take Action on Certified
Staff Resignation

Action(s):

Motion to approve with regret the resignation of

Angie Oberg at the end of the 2025-26 school year. This motion, made by Kevin Raun and seconded by Andy Craig, Passed.

Voting Detail:

Andy Craig: Yea
Justin Glanzer: Yea
Cody Krull: Yea
Kevin Raun: Yea
Darcie Reed: Yea
Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

6.e. Consider, Discuss, And Take Action on Van Purchases -- added 9/5/2025

Action(s):

Motion to approve the purchase of a student transportation van and a wheelchair-accessible van; to authorize the Superintendent to negotiate the price and to authorize the payment for these vehicles and related expenses. This motion, made by Andy Craig and seconded by Cody Krull, Passed.

Voting Detail:

Andy Craig: Yea
Justin Glanzer: Yea
Cody Krull: Yea
Kevin Raun: Yea
Darcie Reed: Yea
Rusty Rhynalds: Yea

Voting Summary: Yea: 6, Nay: 0

6.f. Consider, Discuss, and Take All Necessary Action with regard to approving a resolution calling for a special election of qualified electors of the district to vote on the issuance of up to \$27,285,000 in general obligation bonds to provide funds to pay certain costs for a new elementary school building, site and public infrastructure improvements, modifications to existing buildings and facilities and providing furniture, equipment and apparatus

Action(s):

Read resolution and make a motion to approve the Resolution, as presented at this meeting and made part of this motion, calling for a special election of the qualified electors of the School District, for the purposes and reasons as more particularly described in said Resolution. This motion, made by Cody Krull and seconded by Darcie Reed, Passed.

Voting Detail:

Andy Craig: Yea
Justin Glanzer: Nay
Cody Krull: Yea
Kevin Raun: Yea

Darcie Reed: Yea

Rusty Rhynalds: Yea

Voting Summary: Yea: 5, Nay: 1

7. **Next Meeting**

8. **Adjournment per Board President Action at 8:07
p.m.**

Board Secretary

**MINDEN PUBLIC SCHOOLS
BOARD OF EDUCATION
August 11, 2025**

The agenda for the August 11, 2025 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.

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

Motion by Glanzer and second by Reed to approve the consent agenda consisting of minutes from the July 14 and July 29 meetings, financial reports, and claims for payment. Roll call: Craig, aye; Glanzer, aye; Krull, aye; Raun, aye; Reed, aye; Rhynalds, aye. Motion carried.

The board heard an Elementary Project Presentation from BD Construction.
The board heard a Project Funding Presentation from DA Davidson.

Motion by Krull and second by Craig to approve the amendments to Policy 1200 Anti-Discrimination, Policy 3131 Procurement Plan, Policy 3132 Internal Controls, Policy 3410 Safe Driving Record Policy, Policy 4003 Anti-Discrimination, Policy 4009 Drug and Substance Use and Abuse, Policy 5003 Grade Placement and Transfer Students, Policy 5004 Full-Time and Part-Time Enrollment, Policy 5101 Student Discipline, Policy 5103 Extracurricular Activity Discipline, Policy 5201 Promotion and Retention, Policy 5301 Association Activities, Policy 5401 Anti-Discrimination, Policy 5414 Identification of Learners with High Ability, and Policy 6400 Parent Involvement. Roll call: Craig, aye; Glanzer, aye; Krull, aye; Raun, aye; Reed, aye; Rhynalds, aye. Motion carried.

Motion by Glanzer and second by Krull to adopt Policy 5507 Foster Care Student Transportation, Policy 6113 Electronic Communication Devices and Cell Phones, Policy 6931 Behavioral Intervention and Classroom Management. Roll call: Craig, aye; Glanzer, aye; Krull, aye; Raun, aye; Reed, aye; Rhynalds, aye. Motion carried.

Motion by Craig and second by Reed to approve the Resolution that, pursuant to Section 5 of 2023 Ne. Laws 243, at least seventy percent of the Board of Education of the School District affirmatively votes to increase to the School District's overall property tax request authority by an additional six percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution. Roll call: Craig, aye; Glanzer, aye; Krull, aye; Raun, aye; Reed, aye; Rhynalds, aye. Motion carried.

Motion by Rhynalds and second by Glanzer to approve Jeremy Knajdl to issue payment for the 2024-25 year end bills. Roll call: Craig, aye; Glanzer, aye; Krull, aye; Raun, aye; Reed, aye; Rhynalds, aye. Motion carried.

Motion by Craig and second by Glanzer to approve the 2025-26 staff trainings with the corrected date. Roll call: Craig, aye; Glanzer, aye; Krull, aye; Raun, aye; Reed, aye; Rhynalds, aye. Motion carried.

Motion by Craig and second by Raun to approve the 2024-25 audit agreement with Dana F. Cole. Roll call: Craig, aye; Glanzer, aye; Krull, aye; Raun, aye; Reed, aye; Rhynalds, aye. Motion carried.

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

Secretary, Board of Education

**MINDEN PUBLIC SCHOOLS
BOARD OF EDUCATION
August 21, 2025**

The agenda for the August 21, 2025 special 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.

The board meeting began at 6:04 am with all board members present.

The board discussed the 2025-26 budget and the proposed elementary building project.

No action was taken.

At 7:37 am, meeting adjourned per Board President action.

Secretary, Board of Education

MINDEN PUBLIC SCHOOLS
TREASURER'S REPORT
August 31, 2025

| | | |
|--|----------------|--------------------|
| SCHOOL BALANCE - July 30, 2025 | | \$28,532.11 |
| Current Months Receipts | | \$218,549.97 |
| Transfers from Investments | | \$950,000.00 |
| Total Beginning Balance and Receipts | | \$1,197,082.08 |
| Less: Disbursements | | \$1,138,707.36 |
| Transfer to Investments | | \$0.00 |
| Total Disbursements | | \$1,138,707.36 |
| SCHOOL BALANCE - August 31, 2025 | | \$58,374.72 |
| BALANCE PER BANK STATEMENT - August 31, 2025 | | \$66,746.06 |
| Deposits In Transit | | \$0.00 |
| LESS : Outstanding Checks | | \$8,371.34 |
| RECONCILED BANK BALANCE - August 31, 2025 | | \$58,374.72 |
| (Balance - August 31, 2024 = \$32,627.12) | | |
| GENERAL FUND INVESTMENTS | | \$4,155,890.99 |
| Money Market Minden Exchange | \$2,789,389.88 | 2.38% demand |
| Money Market First Bank | \$1,366,501.11 | 1.61% demand |
| (Balance August 31, 2024 = \$2,891,564.07) | | |
| DEPRECIATION FUND INVESTED | | \$322,290.47 |
| Money Market Minden Exchange Bank | \$272,988.26 | 2.38% demand |
| Money Market First Bank | \$49,297.02 | 1.21% demand |
| Checking Minden Exchange Bank | \$5.19 | |
| (Balance August 31, 2024 = \$178,323.07) | | |
| BUILDING FUND | | \$2,035,395.69 |
| Money Market Minden Exchange Bank | \$1,236,080.12 | 2.38% demand |
| Money Market First Bank | \$133,553.93 | 1.61% demand |
| NE Liquid Asset Fund - Building Fund | \$665,757.14 | 4.02% demand |
| Checking Minden Exchange Bank | \$4.50 | |
| (Balance August 31, 2024 = \$1,851,736.96) | | |
| BOND FUND | | \$1,891,162.48 |
| Money Market Minden Exchange Bank | \$1,205,944.74 | 2.38% demand |
| NE Liquid Asset Fund - Bond Fund | \$685,217.74 | 4.02% demand |
| (Balance August 31, 2024 = \$1,794,805.54) | | |
| LUNCH FUND | | \$87,492.03 |
| Money Market First Bank | \$1,901.41 | 1.10% demand |
| Checking First Bank | \$85,590.62 | |
| (Balance August 31, 2024 = \$87,696.74) | | |
| 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
August 31, 2025

| Bank | Account # | Beginning Balance | Plus: Receipts | Plus/(Minus) Transfers/Loans | Minus: Expenditures | Ending/ Reconciled Balance | Previous Year Ending Balance |
|--------------------------|-----------------|-----------------------|---------------------|------------------------------|-----------------------|----------------------------|------------------------------|
| General Fund | | | | | | | |
| MEB | 401505 | \$28,532.11 | \$218,549.97 | \$950,000.00 | \$1,138,707.36 | \$58,374.72 | \$32,627.12 |
| MEB | 601096 | \$3,733,580.95 | \$5,808.93 | (\$950,000.00) | \$0.00 | \$2,789,389.88 | \$1,549,844.85 |
| FB&T | 801472 | \$1,364,646.69 | \$1,854.42 | \$0.00 | \$0.00 | \$1,366,501.11 | \$1,341,719.22 |
| | Subtotal | \$5,126,759.75 | \$226,213.32 | \$0.00 | \$1,138,707.36 | \$4,214,265.71 | \$2,924,191.19 |
| Depreciation Fund | | | | | | | |
| MEB | 401919 | \$5.19 | \$0.00 | \$0.00 | \$0.00 | \$5.19 | \$5.19 |
| MEB | 613109 | \$132,695.43 | \$140,292.83 | \$0.00 | \$0.00 | \$272,988.26 | \$129,750.38 |
| FB&T | 807982 | \$49,246.83 | \$50.19 | \$0.00 | \$0.00 | \$49,297.02 | \$48,567.50 |
| | Subtotal | \$181,947.45 | \$140,343.02 | \$0.00 | \$0.00 | \$322,290.47 | \$178,323.07 |
| Building Fund | | | | | | | |
| MEB | 106690 | \$4.50 | \$0.00 | \$2,295.00 | \$2,295.00 | \$4.50 | \$4.50 |
| MEB | 603209 | \$1,226,258.79 | \$12,116.33 | (\$2,295.00) | \$0.00 | \$1,236,080.12 | \$434,758.11 |
| FB&T | 801407 | \$133,372.69 | \$181.24 | \$0.00 | \$0.00 | \$133,553.93 | \$166,108.56 |
| NLAF | 9300655 | \$663,491.54 | \$2,265.60 | \$0.00 | \$0.00 | \$665,757.14 | \$1,250,865.79 |
| | Subtotal | \$2,023,127.52 | \$14,563.17 | \$0.00 | \$2,295.00 | \$2,035,395.69 | \$1,851,736.96 |
| Bond Fund | | | | | | | |
| MEB | 620112 | \$1,194,252.84 | \$11,691.90 | \$0.00 | \$0.00 | \$1,205,944.74 | \$1,144,946.50 |
| NLAF | 9300692 | \$684,512.57 | \$705.17 | \$0.00 | \$0.00 | \$685,217.74 | \$649,859.04 |
| | Subtotal | \$1,878,765.41 | \$12,397.07 | \$0.00 | \$0.00 | \$1,891,162.48 | \$1,794,805.54 |
| Lunch Fund | | | | | | | |
| FB&T | 801399 | \$1,899.64 | \$1.77 | \$0.00 | \$0.00 | \$1,901.41 | \$1,877.62 |
| FB&T | 990119 | \$7,850.82 | \$193,560.63 | \$0.00 | \$115,820.83 | \$85,590.62 | \$85,819.12 |
| | Subtotal | \$9,750.46 | \$193,562.40 | \$0.00 | \$115,820.83 | \$87,492.03 | \$87,696.74 |
| Grand Total | | \$9,220,350.59 | \$587,078.98 | \$0.00 | \$1,256,823.19 | \$8,550,606.38 | \$6,836,753.50 |

2024/25 Projections vs. Actuals for General Fund As of August 31, 2025

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 | \$527,464.82 | \$286,911.96 | \$140,152.57 |
| January | \$2,060,218.86 | \$1,507,167.50 | (\$553,051.36) | (\$412,898.79) |
| February | \$977,730.98 | \$1,069,108.99 | \$91,378.01 | (\$321,520.78) |
| March | \$856,161.26 | \$2,302,344.28 | \$1,446,183.02 | \$1,124,662.24 |
| April | \$633,714.53 | \$635,851.80 | \$2,137.27 | \$1,126,799.51 |
| May | \$3,330,234.50 | \$3,810,260.05 | \$480,025.55 | \$1,606,825.06 |
| June | \$1,188,538.06 | \$1,134,739.60 | (\$53,798.46) | \$1,553,026.60 |
| July | \$222,446.73 | \$133,413.27 | (\$89,033.46) | \$1,463,993.14 |
| August | \$197,874.13 | \$225,466.32 | \$27,592.19 | \$1,491,585.33 |

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) | (\$682,896.50) | \$199,264.27 | \$250,223.58 |
| January | \$955,613.51 | \$530,143.59 | (\$425,469.92) | (\$175,246.34) |
| February | (\$170,055.66) | \$46,805.94 | \$216,861.60 | \$41,615.26 |
| March | (\$260,980.59) | \$1,246,651.36 | \$1,507,631.95 | \$1,549,247.21 |
| April | (\$544,716.90) | (\$406,974.89) | \$137,742.01 | \$1,686,989.22 |
| May | \$2,217,271.48 | \$2,754,061.91 | \$536,790.43 | \$2,223,779.65 |
| June | \$10,106.63 | (\$43,260.56) | (\$53,367.19) | \$2,170,412.46 |
| July | (\$872,408.00) | (\$871,669.33) | \$738.67 | \$2,171,151.13 |
| August | (\$1,027,917.43) | (\$912,494.04) | \$115,423.39 | \$2,286,574.52 |

Expenses

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

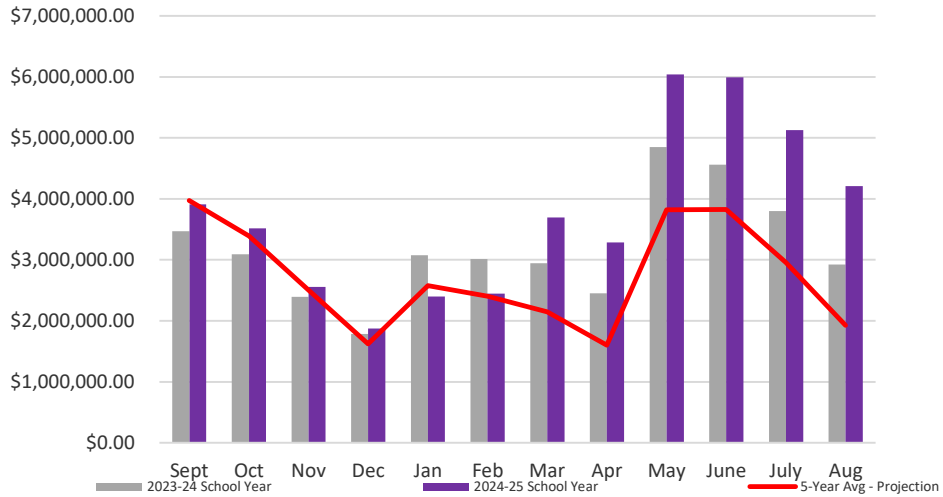
| Month | Projected Expenses | Actual Expenses | Over/(Under) Projection | Running Balance Over/(Under) Projection |
|-----------|--------------------|-----------------|-------------------------|---|
| September | \$1,365,086.05 | \$1,237,803.56 | (\$127,282.49) | (\$127,282.49) |
| October | \$1,158,930.20 | \$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 | \$1,210,361.32 | \$87,647.69 | (\$110,071.01) |
| January | \$1,104,605.35 | \$977,023.91 | (\$127,581.44) | (\$237,652.45) |
| February | \$1,147,786.64 | \$1,022,303.05 | (\$125,483.59) | (\$363,136.04) |
| March | \$1,117,141.85 | \$1,055,692.92 | (\$61,448.93) | (\$424,584.97) |
| April | \$1,178,431.43 | \$1,042,826.69 | (\$135,604.74) | (\$560,189.71) |
| May | \$1,112,963.02 | \$1,056,198.14 | (\$56,764.88) | (\$616,954.59) |
| June | \$1,178,431.43 | \$1,178,000.16 | (\$431.27) | (\$617,385.86) |
| July | \$1,094,854.73 | \$1,005,082.60 | (\$89,772.13) | (\$707,157.99) |
| August | \$1,225,791.56 | \$1,137,960.36 | (\$87,831.20) | (\$794,989.19) |

General Fund Balance

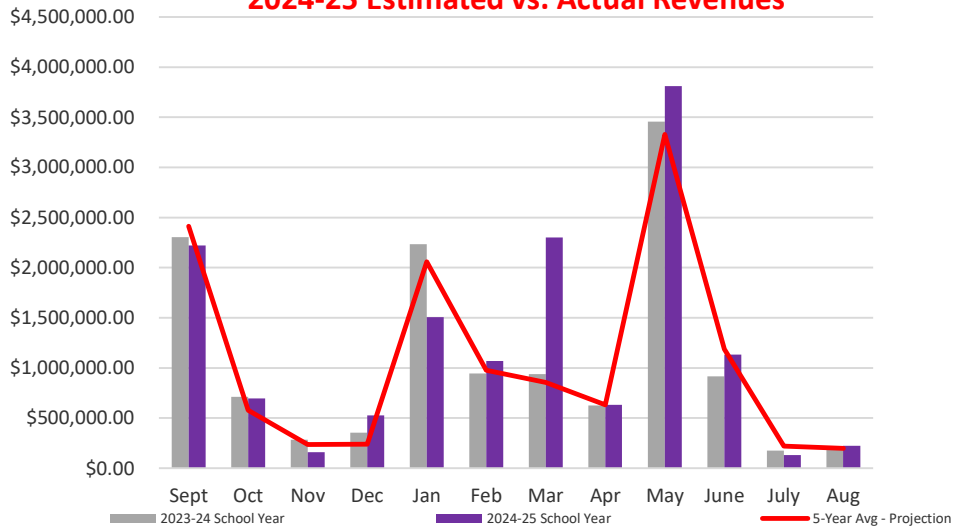
Beginning Reconciled GF Balance = \$2,924,191.19

| 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 | \$1,871,001.73 | \$250,223.58 |
| January | \$2,576,391.66 | \$2,401,145.32 | (\$175,246.34) |
| February | \$2,406,336.00 | \$2,447,951.26 | \$41,615.26 |
| March | \$2,145,355.41 | \$3,694,602.62 | \$1,549,247.21 |
| April | \$1,600,638.51 | \$3,287,627.73 | \$1,686,989.22 |
| May | \$3,817,909.99 | \$6,041,689.64 | \$2,223,779.65 |
| June | \$3,828,016.62 | \$5,998,429.08 | \$2,170,412.46 |
| July | \$2,955,608.62 | \$5,126,759.75 | \$2,171,151.13 |
| August | \$1,927,691.19 | \$4,214,265.71 | \$2,286,574.52 |

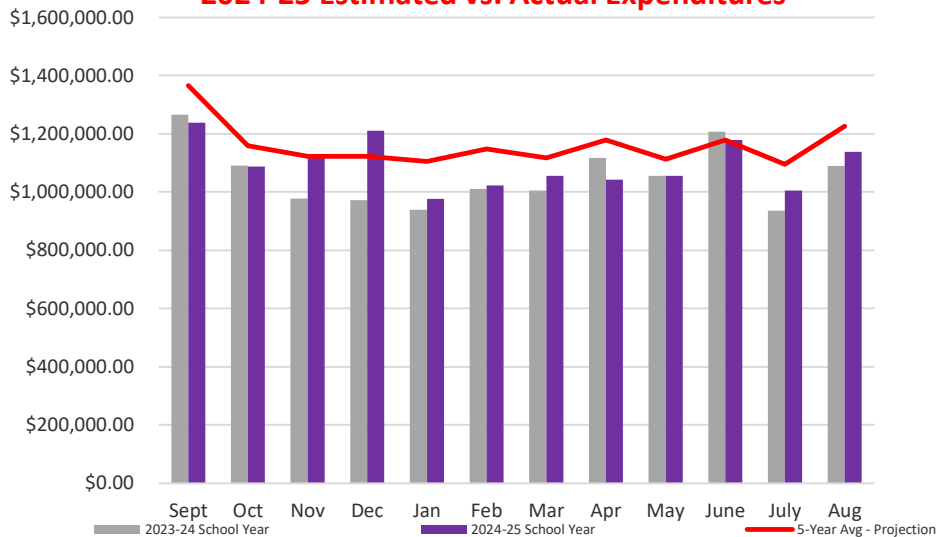
2024-25 Estimated vs. Actual General Fund Balance



2024-25 Estimated vs. Actual Revenues



2024-25 Estimated vs. Actual Expenditures



General Fund Revenues 24-25

| Account Description | Adopted Budget | Received | Remaining Balance | Percent Received |
|--|------------------------|------------------------|---------------------|------------------|
| 01100 - Taxes Levied/Assessed | \$9,248,379.51 | \$4,743,646.62 | \$4,504,732.89 | 51.29% |
| 01115 - Carline Taxes | \$3,500.00 | \$2,626.36 | \$873.64 | 75.04% |
| 01120 - Public Power District Sales Tax | \$35,000.00 | \$44,962.37 | (\$9,962.37) | 128.46% |
| 01125 - Motor Vehicle Taxes | \$425,000.00 | \$517,086.02 | (\$92,086.02) | 121.67% |
| 01140 - Penalty & Interest on Delinquent Taxes | \$14,250.00 | \$17,278.23 | (\$3,028.23) | 121.25% |
| 01370 - Preschool Tuition and Fees | \$20,000.00 | \$26,630.00 | (\$6,630.00) | 133.15% |
| 01510 - Interest | \$40,000.00 | \$74,326.92 | (\$34,326.92) | 185.82% |
| 01910 - Rental of School Facilities & Equipment | \$1,000.00 | \$415.00 | \$585.00 | 41.50% |
| 01911 - Local License Fees | \$3,750.00 | \$6,522.38 | (\$2,772.38) | 173.93% |
| 01920 - Contributions and Donations | \$1,000.00 | \$0.00 | \$1,000.00 | 0.00% |
| 01921 - Police Court Fines | \$500.00 | \$1,400.00 | (\$900.00) | 280.00% |
| 01980 - Refund of Prior Year's Expenditures | \$0.00 | \$133.30 | (\$133.30) | |
| 01990 - Miscellaneous Local Revenue | \$300.00 | \$48.38 | \$251.62 | 16.13% |
| 02110 - County Fines & License Fees | \$20,000.00 | \$27,142.00 | (\$7,142.00) | 135.71% |
| 03110 - State Aid | \$1,288,194.00 | \$1,288,194.00 | \$0.00 | 100.00% |
| 03120 - Special Education - School Age | \$1,300,000.00 | \$1,316,049.00 | (\$16,049.00) | 101.23% |
| 03125 - SPED Transportation - School Age | \$0.00 | \$3,389.00 | (\$3,389.00) | |
| 03130 - Homestead Exemption | \$0.00 | \$113,884.31 | (\$113,884.31) | |
| 03131 - Property Tax Credit | \$0.00 | \$3,321,708.02 | (\$3,321,708.02) | |
| 03166 - Flex Funding: School Age Support Services | \$0.00 | \$77,294.00 | (\$77,294.00) | |
| 03180 - Pro-Rate Motor Vehicle | \$20,000.00 | \$18,966.39 | \$1,033.61 | 94.83% |
| 03400 - State Apportionment | \$116,250.00 | \$273,771.17 | (\$157,521.17) | 235.50% |
| 03535 - High Ability Learners Payments | \$7,292.00 | \$7,816.00 | (\$524.00) | 107.19% |
| 03551 - Career (CTE) Education | \$7,500.00 | \$7,500.00 | \$0.00 | 100.00% |
| 03990 - Other State Receipts | \$0.00 | \$392.77 | (\$392.77) | |
| 04417 - IDEA Part B Transition | \$0.00 | \$858.12 | (\$858.12) | |
| 04418 - IDEA Part B PEaK Projects | \$0.00 | \$3,400.00 | (\$3,400.00) | |
| 04505 - "ESSA Title I, Part A" | \$121,797.00 | \$155,038.00 | (\$33,241.00) | 127.29% |
| 04509 - "ESSA Title II, Part A" | \$23,011.00 | \$23,011.00 | \$0.00 | 100.00% |
| 04516 - IDEA Preschool Base (619) | \$2,438.00 | \$2,438.00 | \$0.00 | 100.00% |
| 04518 - IDEA Part B (611) Base & E-P Allocation | \$187,164.00 | \$189,483.00 | (\$2,319.00) | 101.24% |
| 04521 - IDEA Non-Public | \$1,124.00 | \$1,124.00 | \$0.00 | 100.00% |
| 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 | \$32,726.96 | (\$12,726.96) | 163.63% |
| 04709 - Medicaid Administrative Activities (MAAPS) | \$17,500.00 | \$6,317.67 | \$11,182.33 | 36.10% |
| 04969 - Title IV, Part A SSAE Grant | \$0.00 | \$10,000.00 | (\$10,000.00) | |
| 05300 - Sale of Property | \$5,000.00 | \$1,803.00 | \$3,197.00 | 36.06% |
| 05690 - Other Non-revenue Receipts | \$1,000.00 | \$0.00 | \$1,000.00 | |
| Total | \$12,932,949.51 | \$12,320,938.04 | \$612,011.47 | 95.27% |

** At time of the report, approximately \$900,000 of tax receipts are yet to be accounted for as these reports were not yet available from the county treasurers.

General Fund Expenditures 24-25

| Account Description | Adopted Budget | Disbursed | Remaining Balance | Percent Spent |
|--|------------------------|------------------------|---------------------|---------------|
| 01100 - Regular Instruction | \$6,309,337.33 | \$6,131,982.55 | \$177,354.78 | 97.19% |
| 01125 - Academic Intervention (Flex Funding) | \$101,221.20 | \$98,532.40 | \$2,688.80 | 97.34% |
| 01200 - School Age SPED | \$1,655,276.51 | \$1,375,060.72 | \$280,215.79 | 83.07% |
| 01291 - Preschool Age 3-5 | \$43,215.26 | \$25,428.04 | \$17,787.22 | 58.84% |
| 01292 - Preschool Age 0-2 | \$125.00 | \$0.00 | \$125.00 | 0.00% |
| 01300 - Summer School | \$21,244.67 | \$11,665.30 | \$9,579.37 | 54.91% |
| 02120 - Guidance Counselor | \$321,403.99 | \$313,242.21 | \$8,161.78 | 97.46% |
| 02130 - Health Services | \$88,410.38 | \$78,117.44 | \$10,292.94 | 88.36% |
| 02141 - School Psychologist - School Age | \$128,362.12 | \$129,182.39 | (\$820.27) | 100.64% |
| 02151 - Speech Path & Deaf Ed | \$224,174.98 | \$187,612.67 | \$36,562.31 | 83.69% |
| 02152 - Speech Path & Deaf Ed | \$1,400.00 | \$1,322.08 | \$77.92 | 94.43% |
| 02153 - Speech Path & Deaf Ed | \$500.00 | \$0.00 | \$500.00 | 0.00% |
| 02161 - Occupational Therapy | \$47,750.00 | \$34,992.00 | \$12,758.00 | 73.28% |
| 02171 - Physical Therapy | \$15,500.00 | \$11,016.00 | \$4,484.00 | 71.07% |
| 02172 - Physical Therapy | \$4,000.00 | \$222.75 | \$3,777.25 | 5.57% |
| 02173 - Physical Therapy | \$1,500.00 | \$951.75 | \$548.25 | 63.45% |
| 02190 - Student Activities | \$391,317.71 | \$404,761.35 | (\$13,443.64) | 103.44% |
| 02213 - Instructional Staff Training | \$20,000.00 | \$5,044.58 | \$14,955.42 | 25.22% |
| 02220 - Media Center | \$278,117.37 | \$257,969.62 | \$20,147.75 | 92.76% |
| 02230 - Technology Support | \$160,957.25 | \$156,245.16 | \$4,712.09 | 97.07% |
| 02240 - Assessment Coordinator | \$18,751.67 | \$15,386.10 | \$3,365.57 | 82.05% |
| 02310 - Board of Education | \$48,100.00 | \$21,709.56 | \$26,390.44 | 45.13% |
| 02320 - Superintendent | \$326,012.72 | \$317,184.84 | \$8,827.88 | 97.29% |
| 02330 - District Legal Services | \$30,000.00 | \$21,200.64 | \$8,799.36 | 70.67% |
| 02410 - Principal | \$672,776.15 | \$740,077.92 | (\$67,301.77) | 110.00% |
| 02510 - Business Office | \$227,262.61 | \$213,995.42 | \$13,267.19 | 94.16% |
| 02610 - Custodial | \$512,350.00 | \$489,077.73 | \$23,272.27 | 95.46% |
| 02620 - Building Maintenance | \$1,026,081.90 | \$844,746.68 | \$181,335.22 | 82.33% |
| 02630 - Grounds Maintenance | \$224,217.25 | \$167,971.59 | \$56,245.66 | 74.91% |
| 02640 - Equipment Repair & Maintenance | \$28,792.75 | \$27,839.50 | \$953.25 | 96.69% |
| 02650 - Non-Pupil Vehicle | \$6,500.00 | \$3,318.89 | \$3,181.11 | 51.06% |
| 02660 - Security | \$77,500.00 | \$77,428.64 | \$71.36 | 99.91% |
| 02670 - Safety | \$48,900.00 | \$21,351.17 | \$27,548.83 | 43.66% |
| 02710 - School Bus Driving | \$262,720.64 | \$249,402.44 | \$13,318.20 | 94.93% |
| 02712 - School Age SPED Driving | \$4,960.02 | \$1,969.63 | \$2,990.39 | 39.71% |
| 02713 - Below Age 5 SPED Driving | \$12,388.68 | \$7,482.78 | \$4,905.90 | 60.40% |
| 02730 - School Bus Driving Vehicle Maintenance | \$84,205.39 | \$94,836.43 | (\$10,631.04) | 112.63% |
| 02732 - School Age SPED Vehicle Maintenance | \$3,000.00 | \$781.49 | \$2,218.51 | 26.05% |
| 02733 - Below Age 5 SPED Vehicle Maintenance | \$0.00 | \$2,360.91 | (\$2,360.91) | |
| 03535 - High Ability Learners | \$49,256.23 | \$44,033.89 | \$5,222.34 | 89.40% |
| 03551 - Career (CTE) Education | \$4,325.00 | \$6,664.24 | (\$2,339.24) | 154.09% |
| 03599 - Other State Categorical Grants | \$0.00 | \$392.77 | (\$392.77) | |
| 06200 - Title IA | \$154,808.00 | \$145,201.13 | \$9,606.87 | 93.79% |
| 06406 - IDEA Preschool (619) Base Allocation | \$2,438.00 | \$2,438.00 | \$0.00 | 100.00% |
| 06408 - IDEA Part B (611) | \$187,163.99 | \$187,164.00 | (\$0.01) | 100.00% |
| 06412 - IDEA Non-Public | \$1,124.74 | \$1,124.00 | \$0.74 | 99.93% |
| 06415 - IDEA Special Projects | \$0.00 | \$900.00 | (\$900.00) | |
| 06417 - IDEA Part B Transition | \$0.00 | \$700.00 | (\$700.00) | |
| 06418 - IDEA Part B PEaK Projects | \$0.00 | \$3,400.00 | (\$3,400.00) | |
| 06700 - Carl Perkins | \$2,000.00 | \$504.54 | \$1,495.46 | 25.23% |
| 08000 - Transfers (Outgoing) | \$100,000.00 | \$100,000.00 | \$0.00 | 100.00% |
| Total | \$13,929,449.51 | \$13,033,993.94 | \$895,455.57 | 93.57% |

Bank Statement Reconciliation

Description

Adjustment Date

Adjustment Amount

Minden High School Activities 08/01/2025 through 08/31/2025

Bank Statement Reconciliation Summary

| | |
|------------------------------------|---------------|
| Statement Balance | \$ 398,824.87 |
| - Outstanding checks | \$ 11,714.00 |
| + Outstanding Deposits | \$ 0.00 |
| + Outstanding Adjustments | \$ 0.00 |
| - Outstanding Investment Transfers | \$ 0.00 |
| Total | \$ 387,110.87 |
| + Investments | \$ 37,000.00 |
| Book Balance | \$ 424,110.87 |

Checks For Payment Listing

| Date | Check Number | Payee | Reason | Amount |
|---|--------------|---------------------------------------|--|----------------------|
| 08/22/2025 | 6171 | Amazon Capital Services, Inc. | Custodial Supplies | \$ 17.82 |
| 08/22/2025 | 6171 | Amazon Capital Services, Inc. | HS Art Supplies | \$ 852.22 |
| 08/22/2025 | 6171 | Amazon Capital Services, Inc. | HS Spanish Supplies | \$ 12.15 |
| 08/22/2025 | 6171 | Amazon Capital Services, Inc. | SB Field Ice Machine Repair | \$ 36.05 |
| 08/22/2025 | 6171 | Amazon Capital Services, Inc. | Tech Supplies | \$ 81.03 |
| 08/22/2025 | 6172 | Blick Art Materials | HS Art Supplies | \$ 223.85 |
| 08/22/2025 | 6173 | Coach Masters, Inc. | Van 18V1 Conversion | \$ 3,293.33 |
| 08/22/2025 | 6173 | Coach Masters, Inc. | Van 18V2 Conversion | \$ 3,249.32 |
| 08/22/2025 | 6173 | Coach Masters, Inc. | Van 23V1 Conversion | \$ 3,395.67 |
| 08/22/2025 | 6173 | Coach Masters, Inc. | Van 23V2 Conversion | \$ 3,249.32 |
| 08/22/2025 | 6174 | Cornerstone Electric | Concrete Pad & Electrical Outlets | \$ 8,048.69 |
| 08/22/2025 | 6174 | Cornerstone Electric | HS Electrical Repairs | \$ 657.40 |
| 08/22/2025 | 6175 | Heinemann | Math Books | \$ 741.48 |
| 08/22/2025 | 6176 | John Deere Financial | Gator Repair | \$ 6.70 |
| 08/22/2025 | 6176 | John Deere Financial | Sprayer Repair | \$ 35.83 |
| 08/22/2025 | 6177 | Learning Ally, Inc. | MS Reading Subscription | \$ 1,899.00 |
| 08/22/2025 | 6178 | Mackin Book Company | HS Library Books | \$ 185.41 |
| 08/22/2025 | 6179 | Medtox Laboratories | Bus Driver Drug Testing | \$ 40.93 |
| 08/22/2025 | 6180 | Menards - Kearney | Custodial Supplies | \$ 607.35 |
| 08/22/2025 | 6181 | Mid-States Automation & Control, Inc. | East HVAC Repair | \$ 758.80 |
| 08/22/2025 | 6182 | Minden Floral & Gifts | HS Ag Class Supplies | \$ 100.00 |
| 08/22/2025 | 6183 | Mps Depreciation Fund | Transfer to Depreciation | \$ 140,000.00 |
| 08/22/2025 | 6184 | Novus Windshield Repair | Bus 20C Windshield Pit Repair | \$ 75.00 |
| 08/22/2025 | 6185 | Overhead Door Co. Of Kearney | Garage Door Maintenance | \$ 233.00 |
| 08/22/2025 | 6186 | Protex Central, Inc. | Bus Barn Extinguisher Service | \$ 433.47 |
| 08/22/2025 | 6186 | Protex Central, Inc. | HS Fire Alarm Service | \$ 247.50 |
| 08/22/2025 | 6186 | Protex Central, Inc. | HS Fire Extinguisher Service | \$ 59.50 |
| 08/22/2025 | 6187 | Rasmussen Mechanical Service | MS Backflow Preventer Replacement | \$ 6,937.17 |
| 08/22/2025 | 6188 | REK Enterprises, | Trimmer String | \$ 83.55 |
| 08/22/2025 | 6189 | Staples | Copy Paper | \$ 4,144.80 |
| 08/22/2025 | 6190 | Syndicate Publishing, LLC | Board Legal Notices | \$ 17.67 |
| 08/22/2025 | 6190 | Syndicate Publishing, LLC | Board Meeting Notice | \$ 7.20 |
| 08/22/2025 | 6191 | TD's Portable Welding | FB Field Portable Welding Service | \$ 282.50 |
| 08/22/2025 | 6192 | ESU Coordinating Council | Classroom Management and Internet Filer Software | \$ 5,625.15 |
| 08/22/2025 | 6192 | ESU Coordinating Council | Public Performance Site License | \$ 1,068.00 |
| 08/22/2025 | 6192 | ESU Coordinating Council | World Book Online Subscriptions | \$ 471.20 |
| Total General Fund Disbursements - August 2025 - End of Year Bills | | | | \$ 187,178.06 |

Checks For Payment Listing

| Date | Check Number | Payee | Reason | Amount |
|------------|--------------|---|----------------------------------|---------------|
| 09/09/2025 | EFT | Minden Exchange Bank - EFT | Direct Deposit Fees | \$ 33.85 |
| 09/09/2025 | EFT | Wright Express Fleet Services | Station Fuel Purchases | \$ 215.76 |
| 09/09/2025 | 6198 | Ameritas Life Insurance Corp.. | Vision Insurance | \$ 1,227.68 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | District Dental Insurance | \$ 173.49 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | District HDHP Health Ins 2PT | \$ 5,938.40 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | District HDHP Health Ins 9 Mo | \$ 1,519.98 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | District HDHP Health Ins FAM | \$ 19,825.30 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | District HDHP Health Ins SNG | \$ 3,617.90 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | District Health Ins 2PT | \$ 29,314.80 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | District Health Ins 9 Mo | \$ 15,783.87 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | District Health Ins FAM | \$ 101,400.20 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | District Health Ins SNG | \$ 9,216.02 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | District Health Ins SPD | \$ 4,568.76 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | District Health Ins Split | \$ 1,724.40 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | Feba Bcbs Dental 2PT | \$ 803.16 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | Feba Bcbs Dental FAM | \$ 2,428.86 |
| 09/09/2025 | 6199 | Blue Cross Blue Shield | Feba Bcbs Dental SPD | \$ 107.92 |
| 09/09/2025 | 6200 | Credit Management Services, Inc. | Kearney County Court CMSI | \$ 462.37 |
| 09/09/2025 | 6201 | Horace Mann Life Insurance Company | Horace Mann Life Insurance | \$ 1,275.00 |
| 09/09/2025 | 6202 | Madison National Life Insurance Co., Inc. | Feba Life Insurance | \$ 214.50 |
| 09/09/2025 | 6202 | Madison National Life Insurance Co., Inc. | Long-Term Disability | \$ 1,900.45 |
| 09/09/2025 | 6202 | Madison National Life Insurance Co., Inc. | Term Life Policy | \$ 484.50 |
| 09/09/2025 | 6203 | Minden Exchange Bank & Trust Co. | HSA Contribution | \$ 7,048.04 |
| 09/09/2025 | 6204 | Minden Public Schools | District Court | \$ 663.69 |
| 09/09/2025 | 6204 | Minden Public Schools | F/b Dependent Care | \$ 6,540.05 |
| 09/09/2025 | 6204 | Minden Public Schools | F/b Medical Dental | \$ 4,633.38 |
| 09/09/2025 | 6204 | Minden Public Schools | Increased Retirement Percent | \$ 4,702.39 |
| 09/09/2025 | 6204 | Minden Public Schools | NE Retirement | \$ 94,789.47 |
| 09/09/2025 | 6205 | Minden Public Schools. | Computer Lease Purchase | \$ 405.07 |
| 09/09/2025 | 6206 | Mps Payroll | Federal Withholding | \$ 47,323.27 |
| 09/09/2025 | 6206 | Mps Payroll | FICA | \$ 77,499.68 |
| 09/09/2025 | 6206 | Mps Payroll | Medicare | \$ 18,124.80 |
| 09/09/2025 | 6207 | Mps Payroll NE Income Tax | State Withholding - NE | \$ 20,482.53 |
| 09/09/2025 | 6208 | Amazon Capital Services, Inc. | HS Art Supplies | \$ 19.96 |
| 09/09/2025 | 6208 | Amazon Capital Services, Inc. | HS Life Skills Supplies | \$ 35.99 |
| 09/09/2025 | 6208 | Amazon Capital Services, Inc. | HS Supplies | \$ 249.95 |
| 09/09/2025 | 6208 | Amazon Capital Services, Inc. | MS Language Arts Books | \$ 149.85 |
| 09/09/2025 | 6208 | Amazon Capital Services, Inc. | MS Language Arts Supplies | \$ 340.22 |
| 09/09/2025 | 6208 | Amazon Capital Services, Inc. | SPED Electric Lift | \$ 1,299.00 |
| 09/09/2025 | 6208 | Amazon Capital Services, Inc. | Transportation Supplies | \$ 41.89 |
| 09/09/2025 | 6209 | Apptegy, Inc. | Thrillshare Media Subscription | \$ 6,720.00 |
| 09/09/2025 | 6209 | Apptegy, Inc. | Thrillshare Rooms Subscription | \$ 5,800.00 |
| 09/09/2025 | 6210 | Aurora Cooperative | Fuel and Chemicals | \$ 3,304.11 |
| 09/09/2025 | 6211 | Black Hills Energy | Bus Barn Natural Gas | \$ 53.72 |
| 09/09/2025 | 6211 | Black Hills Energy | East Natural Gas | \$ 735.54 |
| 09/09/2025 | 6211 | Black Hills Energy | MS Activity Building Natural Gas | \$ 413.52 |
| 09/09/2025 | 6211 | Black Hills Energy | MS/HS Natural Gas | \$ 617.25 |
| 09/09/2025 | 6212 | Cash-wa Distributing Co. | Ice Machine Filters | \$ 653.40 |
| 09/09/2025 | 6213 | CenturyLink | Telephone Services | \$ 457.50 |
| 09/09/2025 | 6214 | City Of Minden | Utilities | \$ 28,215.93 |
| 09/09/2025 | 6215 | Clearly | Telephone Service | \$ 823.20 |
| 09/09/2025 | 6216 | Colorado/West Equipment, Inc. | Bus 20C Repair | \$ 153.25 |
| 09/09/2025 | 6217 | Communications Engineering, Inc. | HS Security Repairs | \$ 2,839.90 |

Checks For Payment Listing

| Date | Check Number | Payee | Reason | Amount |
|------------|--------------|---|--|---------------|
| 09/09/2025 | 6217 | Communications Engineering, Inc. | MS Intercom/Bell Repair | \$ 240.20 |
| 09/09/2025 | 6218 | Companion | Alexandria Library Software Subscription | \$ 2,474.00 |
| 09/09/2025 | 6219 | Cornerstone Electric | Ticket Booth Electric and Data | \$ 2,600.00 |
| 09/09/2025 | 6220 | Eakes Office Solutions | Custodial Supplies | \$ 1,812.76 |
| 09/09/2025 | 6220 | Eakes Office Solutions | MS Floor Scrubbers Repair | \$ 117.00 |
| 09/09/2025 | 6221 | Educational Service Unit #10 | Powerschool Services | \$ 6,082.10 |
| 09/09/2025 | 6222 | Educational Service Unit #11 | Educational Services | \$ 5,906.00 |
| 09/09/2025 | 6223 | Elan Financial Services | Employment Advertising | \$ 98.55 |
| 09/09/2025 | 6223 | Elan Financial Services | HS Software Subscription | \$ 5.00 |
| 09/09/2025 | 6223 | Elan Financial Services | HS SPED Supplies | \$ 150.00 |
| 09/09/2025 | 6223 | Elan Financial Services | Newspaper Subscription | \$ 32.99 |
| 09/09/2025 | 6224 | Gopher | MS PE/Recess Supplies | \$ 159.48 |
| 09/09/2025 | 6225 | Hometown Leasing | Copier & Printer Lease | \$ 3,855.49 |
| 09/09/2025 | 6226 | Kajeet, Inc. | School Bus Wireless Internet | \$ 6,160.00 |
| 09/09/2025 | 6227 | Landmark Implement Carquest | Hose Repair | \$ 6.99 |
| 09/09/2025 | 6228 | Mason's Market | HS Life Skills Supplies | \$ 49.88 |
| 09/09/2025 | 6228 | Mason's Market | Preschool Supplies | \$ 7.70 |
| 09/09/2025 | 6229 | Mechanical Sales, Inc. | MS HVAC Repair | \$ 448.50 |
| 09/09/2025 | 6230 | Mid-States Automation & Control, Inc. | East Digital Controls Maintenance Contract | \$ 1,262.50 |
| 09/09/2025 | 6230 | Mid-States Automation & Control, Inc. | East HVAC Repair | \$ 3,061.00 |
| 09/09/2025 | 6230 | Mid-States Automation & Control, Inc. | East Mechanical Maintenance Contract | \$ 1,200.00 |
| 09/09/2025 | 6230 | Mid-States Automation & Control, Inc. | HS HVAC Repair | \$ 960.00 |
| 09/09/2025 | 6230 | Mid-States Automation & Control, Inc. | HS Mechanical Maintenance Contract | \$ 3,875.00 |
| 09/09/2025 | 6230 | Mid-States Automation & Control, Inc. | MS Mechanical Maintenance Contract | \$ 4,375.00 |
| 09/09/2025 | 6231 | Minden Hardware | Supplies and Repairs | \$ 456.54 |
| 09/09/2025 | 6232 | Minden Lumber | Ticket Booth Repairs | \$ 33.04 |
| 09/09/2025 | 6233 | Napa Auto Parts | Bus 20P Repair | \$ 21.99 |
| 09/09/2025 | 6233 | Napa Auto Parts | Trailer Repair | \$ 32.40 |
| 09/09/2025 | 6233 | Napa Auto Parts | Transportation Supplies | \$ 28.83 |
| 09/09/2025 | 6234 | NASB ALICAP | Insurance Premiums | \$ 207,825.00 |
| 09/09/2025 | 6235 | National Art & School Supplies, Inc. | COOP Order | \$ 301.73 |
| 09/09/2025 | 6236 | National Association for Music Education | Membership Dues | \$ 143.00 |
| 09/09/2025 | 6237 | Ne Association School Boards | Area Membership Meeting Registrations | \$ 445.00 |
| 09/09/2025 | 6237 | Ne Association School Boards | NAEP Membership Dues | \$ 65.00 |
| 09/09/2025 | 6238 | One Source | Background Checks | \$ 370.00 |
| 09/09/2025 | 6239 | Perry, Guthery, Haase & Gessford, P.C., L.L.O | Legal Services | \$ 1,426.00 |
| 09/09/2025 | 6240 | PPG Architectural Finishes | Field Marking Paint | \$ 792.84 |
| 09/09/2025 | 6241 | Presto-X Company | Pest Control Services | \$ 203.40 |
| 09/09/2025 | 6242 | Rasmussen Mechanical Service | MS Roof Drain Repair | \$ 605.29 |
| 09/09/2025 | 6243 | Renaissance Learning | East AR Reading Software | \$ 1,575.17 |
| 09/09/2025 | 6243 | Renaissance Learning | MS AR & STAR Reading Software | \$ 4,097.05 |
| 09/09/2025 | 6244 | Richard Widdifield | Bus 00A Service | \$ 450.50 |
| 09/09/2025 | 6244 | Richard Widdifield | Coach Bus Service & Inspection | \$ 997.15 |
| 09/09/2025 | 6245 | Scholastic Magazines | East Scholastic Magazines | \$ 1,683.68 |
| 09/09/2025 | 6245 | Scholastic Magazines | HS Scholastic Magazines | \$ 351.65 |
| 09/09/2025 | 6245 | Scholastic Magazines | MS Scholastic Magazines | \$ 1,151.93 |
| 09/09/2025 | 6246 | Syndicate Publishing, LLC | Board Legal Postings | \$ 206.66 |
| 09/09/2025 | 6247 | Teachers Pay Teachers | HS Ag Classroom Materials | \$ 251.82 |
| 09/09/2025 | 6248 | Value Up, Inc. | Staff Training | \$ 5,000.00 |
| 09/09/2025 | 6249 | Verizon Wireless | Wireless Hotspot Data Plan | \$ 160.04 |
| 09/09/2025 | 6250 | Village Uniform | East Mat & Mop Service | \$ 153.41 |
| 09/09/2025 | 6250 | Village Uniform | HS Mat & Mop Service | \$ 472.59 |
| 09/09/2025 | 6250 | Village Uniform | MS Mat & Mop Service | \$ 366.15 |

Checks For Payment Listing

| Date | Check Number | Payee | Reason | Amount |
|--|--------------|-----------------------------------|----------------------|------------------------|
| 09/09/2025 | 6251 | Widdifield, James T | August Reimbursement | \$ 99.21 |
| 09/09/2025 | 6252 | Woodward's Disposal Service, Inc. | Shredding Service | \$ 62.50 |
| Subtotal | | | | \$ 812,143.43 |
| Net Payroll - September 2025 | | | | \$ 454,672.72 |
| Total General Fund Disbursements - September 2025 | | | | \$ 1,266,816.15 |

Secretary Kevin Raun

Lunch Fund Checks and Liabilities

| Check Number | Date | Payee | Reason | Amount |
|---------------------------------------|-----------|---|---|----------------------|
| 6099 | 8/18/2025 | Hiland Dairy | Milk Products | \$ 3,362.88 |
| 6100 | 8/18/2025 | Innovative Office Solutions | 1 Gal Ziplock Bags | \$ 137.92 |
| 6100 | 8/18/2025 | Innovative Office Solutions | Bun Pan Covers | \$ 164.70 |
| 6100 | 8/18/2025 | Innovative Office Solutions | Pan Liners | \$ 267.20 |
| 6100 | 8/18/2025 | Innovative Office Solutions | Plastic Forks | \$ 63.60 |
| 6100 | 8/18/2025 | Innovative Office Solutions | Plastic Spoons | \$ 60.80 |
| 6100 | 8/18/2025 | Innovative Office Solutions | Sandwich Bags | \$ 100.80 |
| 6100 | 8/18/2025 | Innovative Office Solutions | Vinyl Gloves - Large | \$ 146.40 |
| 6100 | 8/18/2025 | Innovative Office Solutions | Vinyl Gloves - Medium | \$ 146.40 |
| 6103 | 8/18/2025 | MPS General Fund | Repayment of Interfund Loan from General Fund | \$ 100,000.00 |
| 6104 | 8/26/2025 | Hiland Dairy | Milk Products | \$ 3,222.45 |
| 6105 | 8/26/2025 | Village Uniform | Kitchen Apron and Rag Service | \$ 192.96 |
| 573 | 9/9/2025 | Ameritas Life Insurance Corp.. | EE Vision Insurance Premiums | \$ 52.12 |
| 574 | 9/9/2025 | Blue Cross Blue Shield | Health & Dental Insurance Premiums | \$ 4,991.47 |
| 575 | 9/9/2025 | Madison National Life Insurance Co., Inc. | Long Term Disability | \$ 37.05 |
| 575 | 9/9/2025 | Madison National Life Insurance Co., Inc. | EE & ER Retirement Contributions | \$ 11.58 |
| 576 | 9/9/2025 | Minden Public Schools | Employee FEBA - Medical/Dental | \$ 2,308.43 |
| 577 | 9/9/2025 | Mps Payroll | EE & ER FICA, Medicare, & Federal Income Tax | \$ 2,504.59 |
| 578 | 9/9/2025 | Mps Payroll NE Income Tax | EE Nebraska Income Tax Withholding | \$ 285.91 |
| Subtotal | | | | \$ 118,057.26 |
| Net Payroll - September 2025 | | | | \$ 11,426.00 |
| Total Lunch Fund Disbursements | | | | \$ 129,483.26 |

Building Fund Liabilities

| Check Number | Date | Payee | Reason | Amount |
|---|----------|--------------------------------|--|--------------------|
| 655 | 9/9/2025 | Engineering Technologies, Inc. | MS Boiler Replacement Engineering/Supervision Fees | \$ 3,210.00 |
| Total Building Fund Disbursements - September 2025 | | | | \$ 3,210.00 |

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 Schools

CL Jones Middle School

520 W 3rd Street
Minden, Nebraska 68959

www.mindenwhippets.org

308-832-2338
(Fax) 308-832-3236



Nathan Strasburg, Principal

Ed Rowse, Assistant Principal/AD

September 2025 Report to the Board of Education Mr. Nathan Strasburg, Administrator

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

The first couple weeks of school have gone very smooth. I have enjoyed getting to know the students and staff. One of my top priorities to start the school year has been to visit classrooms daily. The chance to be in the classrooms has been great and this has allowed me to get to know the staff and students even better. Another priority to start the year is to build relationships with the students. I feel like I'm off to a great start!

Whippet of the Month- Each month, staff will select students to nominate with the title of "Whippet of the Month". The names of these students will be placed into a drawing. At the end of the month, Mr. Strasburg will draw two names from each grade level to recognize their outstanding character, behavior, and academic performance. The first Whippets of the Month will be awarded in September.

The students who are nominated must meet the following criteria:

Academic Performance: Active class participation, demonstrates academic progress, and gives his/ her best effort.

Character: Displays one or more of the following: Compassion, respect, responsibility, kindness towards others, willingness to help others and trustworthiness.

Behavior: Follows school rules/policies to be safe, shows respect toward peers and staff, well mannered, and maintains a positive attitude toward others.

Students that are selected will have their picture proudly displayed in the school and will receive a certificate of appreciation for their hard work!

MAP Testing-

The NWEA MAP Test (Measures of Academic Progress) is an adaptive achievement/ growth test. It creates a personalized assessment by adapting to each student's learning level. If the student correctly answers a MAP question, the computer assessment provides a harder question next. If they miss that same question, then an easier MAP question is asked. This provides essential information about what your student knows and is ready to learn.

We are finishing our fall (MAP) assessments for students in grades 4th-8th. Students tested in the areas of Science, Language usage, Reading, and Mathematics. This assessment information helps us guide instruction and tailor meaningful interventions to ensure the academic growth of all students. Individual MAP results and information will be shared with parents during parent-teacher conferences in September.

Fire Drills/ Lockdown Drills- During the month of August, we've practiced two fire drills. We also recorded a lockdown drill on Friday, August 15th.

After School Study Hall-

After School study hall is available for all CLJMS students Monday through Thursday from 3:30-4:00 pm. This is a great opportunity for students to get extra academic support in any subject area. The program's first day was Monday, August 25th and is being supported by two paras daily.

State Fair-

On August 26, our 5th graders visited Nebraska's largest classroom, The State Fair, in Grand Island. This trip focused on highlighting the importance of agriculture, food production, and resources available in Nebraska. The students and staff had a wonderful time learning about the state of Nebraska.

Whippet Pack Families-

The goal is to help students build relationships with peers, staff, and to make connections with others outside of their grade level cohorts. Each teacher is assigned a randomly selected group of students that become their Whippet Pack Family. The teacher is the pack leader and will lead the group of students in engaging, interactive activities that focus on teaching the importance of effective communication skills, teamwork, and collaboration. This is also a great way to teach mentoring skills to our 7th and 8th grade students. We meet monthly with our Pack Families. Each student is a vital member of their pack family.

Mr. Rowse takes the lead on this and does a great job of organizing the meetings and activities for each group throughout the month. I have been able to sit in on some of these meetings and it is awesome to see the interaction between students from grades 4-8. On Friday, August 29th, the cross country team talked to all our Whippet Pack Families about their experiences. It was great to have student leaders from the high school speak to our CLJMS students.

Value Up Presentations-

Mike Donohue will be speaking to students in grades 4-12 on September 5th about his Value Up program. This program focuses on empowering students to become positive leaders within the school. Mike spoke to staff during our inservice days in August too about his program. Mike will also be speaking to a group of student leaders in grades 7-12 on September 9th. We feel like his message will be great for our students and have an immediate impact on our school climate.

Student/ Parent Information for 2024-2025 School Year:

- Enrollment forms should be completed online and can be found on the district website
- Student schedules are posted online via PowerSchool
- Student drop-off begins at 7:30 AM- Students should report directly to the gymnasium upon arrival
- Breakfast will be served in the gym before school begins. Students can grab their food on their way in the front door.
- Applications for free/ reduced lunch can be obtained by contacting the CLJMS office
- Store bought birthday treats may be sent to school, if you choose. Please do not send treats to school that contain nuts.
- Please notify the office before 8:30 AM if your student is going to be absent (308.832.2338)
- Information will be shared on our website, <https://www.mindenwhippets.org/o/cl-jones-middle>
- Follow us on twitter @cljonesms
- Powerschool is an online database our school uses to organize and manage student information. Each student and parent has their own Powerschool login and password. If you need help accessing Powerschool, please email tiffany.widdifield@mindenwhippets.org. If you do not have a Powerschool username and password and need to create one, please see the instructions below.

Create a Parent Single Sign-On Account

PowerSchool now requires parents/guardians to set up their own accounts. Parents/Guardians must create a Single Sign-on Account (SSO), which allows them to choose one username and password combination to access information for ALL children in their family.

In order to set up a Parent Single Sign-on Account go to the Minden school website: www.mindenwhippets.org



From the Schools drop down at the top choose your students school.

Once in the correct school choose the menu dropdown and find PowerSchool Parent/Student from quick links.



On the Power School screen you will see the option to create a new account: Click "Create Account" -Twice

*****IMPORTANT NOTE*** Before starting Step 2, decide on a Username and Password and write them down in a safe place. User Name and Password that you choose cannot contain any punctuation marks or spaces.**



Fill in all your information : See IMPORTANT NOTE ABOVE

Enter additional information for your children –

If you do not have your Access_ID and Access_Password, please contact Mrs. Jensen(chelsey.jensen@mindenwhippets.org) or Mrs. Widdifield (tiffany.widdifield@mindenwhippets.org)

This Access ID is the Parent's Access ID and Password NOT the Students

ENTER when you have finished entering all information. You will have to go to your email and verify your email account.

Then you will be able to log in using the Username and Password that you chose when setting up your account. This is the area you will log into on all future visits to PowerSchool.

Important Upcoming Dates-

September 4, 2025- School Picture Day. All CLJMS students will travel to the Performing Arts Center at the high school for their pictures. In the past we have taken pictures in the front entrance. Moving to the PAC will allow the cameras to stay in one location rather than moving midway through the morning which will speed up the whole process.

September 17-18, 2025- Parent Teacher Conferences. A letter explaining the schedule is linked below. This will be sent out on Thrillshare soon.

[Parent-Teacher Conference Letter](#)

September 19, 2025- No School

Minden High School

September 2025

Board of Education Report



Dear Members of the Board,

The start of a new academic year brings a renewed sense of energy and excitement, and I am thrilled to share the progress and developments that have already taken place at Minden High School.

Start of the School Year and New Classes:

It's been good to have students back in the building, even the high schoolers are ready to be back in the routine of school. The start of new classes has gone smoothly, with students and teachers alike settling into their routines.

We are excited to see that the four new teachers at the high school are fitting in nicely. It has been fun to get to know them, and the students have enjoyed getting to know them also.

Busy Athletic and Extracurricular Schedule:

September marks the beginning of our extremely busy athletic and extracurricular schedule. From football and volleyball practices to marching band rehearsals and club meetings, our students are actively engaged in a wide range of activities. These opportunities allow our students to develop skills, build friendships, and foster school spirit, and we are proud of the commitment they have shown.

Schedule Changes for 2025-2026 School Year

As our school year continues to be filled with wonderful opportunities, activities, and events, we are always working to provide the very best experiences for our students while also being mindful of the demands on our families' time and resources.

From time to time, that means making adjustments to long-standing traditions. While we know change can be difficult, please know that each decision has been made thoughtfully, with the ultimate goal of benefiting our students, families, and community.

Below is an overview of some recent changes and the reasons behind them.

[Homecoming: Friday, October 10th](#)

By moving the Homecoming Dance back to the time slot after the football game, we are working to bring the more traditional Minden Whippet Homecoming feel back to our school. Homecoming is a special time for our students and our community. By teaming up our dance along with our traditional Homecoming Parade on the downtown square and home football game, we can harness some of that wonderful homecoming energy.

Also, by moving the dance to Friday, it does free up one Saturday in the month of October for our students and families.

[Winter Ball-Cancelled:](#)

Changes were made for the following reasons

- Conflicts with Speech Meets, Boys and Girls WR Tournaments, which are often held each and every Saturday.
- Cost to students and their families, many students are spending a significant amount of money on dresses and clothing for the Winter Ball. This added expense comes only a few short months before Prom, where expenses are traditionally high.
- Reduced student attendance

[Honors Night-Wednesday May 13th](#)

Reasons for moving:

- Graduation week can be a busy and stressful time for students and families. We would like to reduce that if possible.
- By moving it to Wednesday, May 13th, we are eliminating conflicts such as sporting events and other school functions.
- By moving Honors night to Wednesday it allows families an extra evening to host graduation receptions. This is not only good for our families, but also allows the various venues around town extra opportunities to serve their patrons by allowing receptions to be held on Friday evening
- This also allows families additional time to prepare for graduation day and receptions.
- We will continue to stream our Honors Night, which also allows friends and family to watch the ceremony remotely.
- We have checked with many of our local churches about holding a function on Wednesday, and our initial feedback has been positive.

We understand that these changes may differ from what has been done in the past. Please know that we have carefully considered a variety of perspectives, and each decision was made with the goal of better serving our students and their families. We recognize that both time and money are valuable resources, and our intent is to honor and respect our school community by making thoughtful choices that help conserve those resources while still providing meaningful experiences for our students.

Looking Ahead:

As we look forward to the rest of the school year, we are filled with anticipation and optimism. The start of this year has already shown great promise, and we are excited to see what lies ahead. Our students, staff, and community are working together to create an environment where everyone can thrive, and I am confident that this will be a year filled with success and memorable experiences.

Thank you for your continued support and dedication to our district. We look forward to keeping you updated on our progress throughout the year.



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

**SEPTEMBER 2025 BOARD MEETING
MIDDLE SCHOOL ASSISTANT PRINCIPAL/ATHLETIC DIRECTOR REPORT**

The start of the school year at the C.L. Jones Middle School has been very smooth and great to see our staff and students back in our school! Our students have transitioned back into school very well and seem to be happy to be back! With our new cell phone policy in the middle school our students have been amazingly compliant right out of the gate. I anticipate there being some challenges helping our students learn to comply with the new policy especially in the gym before school as in the past they were allowed to have their phones in the gym before they went to first period class. When I'm in the gym before school now I see no phones out and students talking to each other instead of looking at their phones.

Middle school sports have started practice and are about a week from their first competitions. In girls volleyball we have 20-7th grade student athletes and 21-8th grade student athletes. I love seeing so many of our female students active in sports. The coaches for the 7th grade are Stephanie Strong and Britney Heller. The 8th grade coaches are Keitan Bienhoff and Christa Gottsch. The team has been practicing after school each day and are looking good so far. We will look to play A-B-C games in both grade levels as long as our opponents have enough players to do that. We will host four home games for each grade level this season.

Our girls middle school cross country team is made up of 6-8th grade student athletes and 1-7th grade student athlete. The boys middle school cross country team has 3-7th grade student athletes and 2-8th grade student athletes. They ran last Saturday morning in the 7-mile marathon and their first contest at home will be the Minden Invite on September 6th!

The middle school football team is made up of 20-7th grade student athletes and 15-8th grade student athletes. It's great having so many boys active in either football or cross country. This is one of our larger middle school football teams in a while. We will plan on playing two full games in each of our competitions as long as our opponents are able to. We will host four games this year starting with Gibbon on September 9th!

The last week of August Mr. Strasburg and I worked together going over applications for our middle school administrative assistant position. After the interview process we offered the position to Shari Monter, a paraprofessional in the middle school and she accepted the position! Shari has been our substitute for Ann when she needed to be gone. Shari will be a great addition to the front office and a friendly face for everyone who walks into our building!

The second week of school Nurse Julie, Ross Oberg, Steph Emery, and I spent a few mornings taking our 7th grade and a few 8th grade students through our concussion protocol called SWAY. Students use an iPad and go through several prompts asking them to show their balance as well as recall things flashed on the screen. This is the third year of this program and it's supposed to be more effective in helping diagnose our students when they have concussion type symptoms.

The past two weeks Mr. Strasburg and myself have done walk-throughs in all of our classrooms. I am always impressed with our teachers and their willingness and ability to build and execute engaging lessons for our students. It has been a great start to our school year!

Ed Rowse



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

622 W. 3rd Street
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308-832-2254 School
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SEPTEMBER 2025 BOARD MEETING
ACTIVITY DIRECTOR REPORT

GENERAL:

As we head into September all sports have multiple competitions under their belt. I encourage athletes, coaches, students, parents and patrons to demonstrate good sportsmanship at our home and away games this year by announcing sportsmanship reminders at the beginning of contests and encouraging everyone to support our athletes, coaches and officials in a positive manner. Our first volleyball home event was hosting Ord and the Minden Invitational and things went really well! Football was also at home in week one at Adams Central! We also hosted our first home Cross Country event of the season on Saturday September 6th for the Minden Cross Country Invitational. We had a great number of fans and the support was a difference maker for the overall experience of all students involved!

FALL ACTIVITY UPDATE:

HS Football:

The high school football team has 29 players on the roster. In week one, we hosted Adams Central and came away with a huge 44-22 win! Weeks 2 through 4 of the season will be an incredibly tough test as the next three teams we play are all ranked in the top 5 in the state in Sidney, Central City, and Kearney Catholic. We are looking forward to the challenges throughout the season.

Girls Golf:

The girls golf team has 9 participants this season. The girls team began their season with a bang, winning the team competition at the McCook Invite on August 29th. As we look towards the full schedule of the regular season, our girls golf team once again has high hopes. The District Girls Golf Tournament was just announced and will take place on October 7th at Indianhead Golf Course in Grand Island.

High School Volleyball:

The high school volleyball team has 24 participants this season. The team started off the season with a varsity win over Ord on August 28th. Next up was the Minden Invite on Saturday August 30th. For the fourth consecutive year, the girls claimed the Minden Invite Championship by defeating Adams Central in a hard fought finals match! The volleyball girls are off to a solid start as they look to continue improving each week throughout the season!

Softball:

The Highway 6 softball coop team currently has 23 participants overall with 12 of those coming from Minden. This season, the Trailblazers began the season with wins over Hershey and Alliance in the opening triangular. They then dropped a couple of games to Kearney Catholic and Wilber Clatonia. The first home games that will be played in Minden take place on Thursday August 4th against Cozad and then on Monday August 8th against Polk County.

FBLA:

"FBLA partnered with FCCLA and FFA to host a CTSO membership kickoff event on Monday, August 18th. Around 75 students showed up to the event to learn more about the three organizations, with 30 of the students singing up to participate in FBLA this year. It was a great event with food, activities, and a lot of good information about each group.

Over the summer, FBLA worked hard to put together a new fundraiser for their group this fall. This year the group has partnered with 10 different businesses in Minden to offer a discount to their location on a discount card that can be used from October 1st, 2025 - September 30th, 2026. They will begin selling these discount cards, called "Whippet Tickets", towards the end of September. You can find an FBLA member to buy yours around that time!" I also want to thank all of the staff and community members who have assisted by filling in roles needed to host our home events. It takes a substantial amount of help to be able to host our home events, and without people giving their time and energy, it would not be possible. I appreciate everyone's commitment to Minden Public Schools activity programs.

BAND:

The MHS Band has 44 members this year and has been working hard preparing for their 2025 marching season. They will compete at Harvest of Harmony in GI on October 4th, Minden Bandfest on October 18th, and NSBA State Marching in Kearney on October 25th. The public is welcome to attend these events. Parades are free but there is admission at the gate for the field show portions of the contest.

The rest of the band program is off to a great start as well. 7-8th grade is preparing for parade marching this Fall, 6th grade is continuing to work on improving their instrument fundamentals, and our 5th grade band just got started with 31 enrolled in that group this year.

MEDIA PRODUCTIONS:

The media production program has been hard at work to prepare for Fall sporting events. So far this Fall we have taken individual pictures for football, softball, volleyball, cross country, golf, dance, cheer, and band. These images will be used for roster slideshows on the video boards and on social media posts about upcoming events. The program will be working on new video board graphics, audience participation videos, interviews, hype videos, and a number of other projects. Content can be found on the video boards or the school and media production social media pages.

I also want to thank all of the staff and community members who have assisted by filling in roles needed to host our home events. It takes a substantial amount of help to be able to host our home events, and without people giving their time and energy, it would not be possible. I appreciate everyone's commitment to Minden Public Schools activity programs.

Minden Public School Board of Education Report
September 2025



Sandy Pohl, East Elementary and Minden Public Preschool Principal

Meals: Food Bank for the Heartland supplies meal packs each week throughout the school year. This food helps families on the weekends when school is not in session. This year we are planning on handing out about 15 weekend packs each week. If a family could benefit from this, please contact any school office. The number of lunches served to students each day varies between 125-150. Students enjoy a hot lunch option, chef salad choice, or yogurt parfait availability.

Field trips: Our kindergarten students visited the Minden Opera House and were able to spend some time underneath the stars. While they were at the MOH, our first through third graders visited Nebraska's Largest Classroom: the Nebraska state fair. Featured in this picture are second graders exploring a container full of corn at the state fair in Grand Island.



Donations: A big thank you to the community members, groups, and local businesses who donated extra school supplies to be used by our students and teachers throughout the school year.

Assessments: The Measurement of Academic Progress was completed by students in grades first through third in the areas of math, language usage, and reading. These results are used to guide instruction, measure academic effectiveness, and to monitor the progress of each student. In addition, the Dynamic Indicators of Basic Early Learning Skills was completed with each student in order to explore which areas students need most help in as they develop their reading skills. This screener meets the qualifications for the required Nebraska Reading Improvement Act.

Substitutes: We're very grateful for the committed substitutes that spend time when needed at East Elementary. They are flexible and helpful to make our days run smoothly in case a teacher or paraprofessional can not be at school. Featured in



this picture is Sharon Etter on recess duty. From her position at the top of the slide, it's obvious people like her just jump in and help serve our students.

Early Childhood Update: Minden Public Preschool has thirty students enrolled in our Monday through Thursday preschool program. We serve fifteen students in the morning class and fifteen different students in the afternoon class. There are twenty children on our waitlist. Additional C4K information will be provided.

Parent/Teacher Conferences: We're looking forward to Parent/Teacher conferences held on September 17th and 18th. We will also be hosting a book fair during that same week.

Superintendent Report

Meeting: September Board Meeting

Date: 9/8/25

Mr. Widdifield

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Topics:

NDE Reporting: It is that time of year when reporting to the state reaches one of its highest numbers and has become a little more daunting, with three sites that we need to monitor. The district office is preparing for reporting, and we will submit all required information to them within the timeframe specified by NDE.

Audit: The school audit will take place at the end of the month. We do not see anything that will be different from last year. We will have everything ready for Dana F. Cole by the end of the month.

Elementary Project: We are working with CMBA, BD, and D.A. Davidson to continue our work to get information to the Board and our community. We will need to meet in the near future to discuss the building's design, finances, and timing.

School Communication: We have several exciting events happening around the district. Our staff and administration are doing a tremendous job of organizing our events and managing classroom activities.

Thank You: I would like to thank the Board of Education for their work in establishing this district's financial stability and for developing a plan to make our facilities and educational opportunities among the best in the state.

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

Personnel – Non-Certificated EmployeesLeaves of AbsenceA. Paid Leaves

1. *Paid Leaves Available.* Minden Public Schools provides the following forms of paid leave to eligible non-certificated employees: Sick Leave, Bereavement Leave, Personal Leave, and Vacation Leave.
2. *Nature of Paid Leave.* Paid leave is available to employees when the following specific conditions are met: (1) the employee is currently employed by the District; (2) the paid leave day is taken on a day the employee would otherwise be expected to be at work; and (3) the employee has met the conditions that are applicable to the type of paid leave that has been requested.
3. *Leave Year.* The leave year for paid leaves is August 1st through July 31st.
4. *Leave Days.* Paid leave days are provided based on the same number of hours the employee is scheduled to work on the day the leave is taken. For example, if an employee is scheduled to work 6 hours on a day that sick leave is used, the use of the sick leave on that day constitutes the use of 1 full sick day. Paid leave days may not be used in increments of less than one-half day unless otherwise specified or approved.
5. *Eligibility Based on Employment Status.* For purposes of eligibility for paid leave days, employees are identified as:
 - a. *Full-Time/12-Month Employees* – Employees scheduled to work in one position at least 260 days and 2,080 hours (260 x 8 = 2,080) per leave year. Eligibility for full-time status treatment based on combinations of positions is subject to prior written approval of the Superintendent.
 - b. *Full-Time/9-Month Employees* – Employees scheduled to work in one position at least 180.5 days per leave year and scheduled to work 40 hours per week. Eligibility for full-time status treatment based on combinations of positions is subject to prior written approval of the Superintendent.
 - c. *Part-Time Employees* – Employees scheduled to work in one position at least 180.5 days per leave year and who are scheduled to work at least 20 hours per week; and who do not meet the Full-Time Employee criteria.
 - d. *New Employees* – Employees who have been employed with the District less than 4 months. New employees are not eligible for paid leaves. Upon reaching the 4 month employment anniversary, an employee becomes eligible for paid leaves for the remainder of the leave year, including the 4 month probationary period, on a pro rata basis.
 - e. *Ineligible Employees* – Employees who are not Full-Time/12-Month Full-Time/9-Month or Part-Time Employees, as defined above, including any

employees employed on a substitute or temporary basis. Ineligible Employees are not eligible for any paid leaves.

f. *Change in Employee Status* – An employee who changes from an ineligible for paid leave status to eligible status during a leave year becomes eligible for paid leave at the beginning of the next leave year. An employee who changes from eligible to ineligible status during a leave year becomes ineligible for paid leave at the time the change in status occurs.

6. *Unused Days.* There is no pay for unused paid leave either during or upon the end of employment, except as may be provided in written employment contracts approved by the Board, and except as required by law. A condition of paid leave being available is that the employee not engage in misconduct warranting termination. Accordingly, in the event the Superintendent or the Board determines that an employee has engaged in misconduct, the employee shall not receive pay for unused leave days. In the event unused leave days are required to be paid, the employee will be paid at the employee's daily rate of pay at the time the unused paid leave days first became available.

B. Sick Leave

1. *Days Per Leave Year.* All eligible employees shall accumulate sick leave at a rate of no less than one hour of sick leave per 30 hours of work. Sick leave will be made available to the employee at the beginning of each leave year based on the estimated hours to be worked during the current leave year.
2. *Availability.* Sick leave is a paid workday when the employee may be absent from duties. Sick days are only available when the employee is unable to perform assigned duties due to the illness or temporary disability of the employee, due to the employee needing to care for a member of the employee's immediate family who is ill or has a serious health condition, or for doctor visits for the employee or a member of the employee's immediate family in circumstances where the doctor's visit could not reasonably be scheduled for non-duty time. Immediate family for purposes of sick leave means the employee's spouse, parents, dependent child, and those standing in the same relation to the employee's spouse (in-laws).
3. *Use of Sick Leave.* Employees are expected to use sick leave when they are unable to work. Activities other than caring for their own health or that of an immediate family member reflect an abuse of sick leave.
4. *Carry-over and Accumulation.* Unused sick leave may be carried over from one leave year to the next succeeding leave year to a maximum of 45 sick leave days. Once the maximum is accumulated, no further sick leave days will be available or granted for the ensuing leave year or years until the accumulated number of days is less than 45, and then only to the extent necessary to restore the total number of available sick leave days to the maximum of 45 days. Employees who have accumulated sick leave days in excess of said maximum prior to the 2009-2010

school year will continue to have the excess days available for use, but will not be given any additional sick leave days until their unused days are less than the maximum of 45, and then only to the extent necessary to restore the total number of available sick leave days to the maximum of 45 days in a leave year.

C. Bereavement Leave

1. *Immediate Family.* Paid family bereavement leave of 3 consecutive days is available to eligible employees in the event of the death of an immediate family member. The term “immediate family” for this purpose means the employee’s spouse, child, parent, grandparent, grandchild and sibling; and family members standing in the same relation to the employee’s spouse (in-laws). Family bereavement leave of 5 days is available for each such death, provided that the total paid family bereavement taken in a leave year not exceed 10 days.
2. *Non-Immediate Family.* Non-family bereavement leave of 1 day is available to eligible employees in the event of the death of a person who is not an immediate family member, but with whom the employee was so close that the employee would be expected to attend the person’s funeral. Non-family bereavement leave requires advance approval of the employee’s supervisor. The combination of family and non-family bereavement leave may not exceed 10 days in the leave year.
3. *Use of Bereavement Leave.* Bereavement leave is to be used for purposes of addressing issues related to the death and to attend funeral services. The taking of a bereavement leave without attending funeral services would be an abuse of bereavement leave, except in the case of the death of the employee’s parent, child or spouse, where grief would be expected to impair the employee’s ability to function at work. Bereavement leave will be deducted from an employee’s sick leave balance.
4. *Carry-over and Accumulation.* There is no carry-over or accumulation of unused bereavement leave.

D. Vacation Leave

1. *Eligibility for Vacation Leave.* Vacation leave is available only to Full-Time/12-Month employees and to those employees whose individual employment contract specifies that they are to receive vacation leave.
2. *Days Available.* Employees eligible for vacation leave shall have the following number of vacation days available each leave year:

| Years of Continuous Employment | Vacation Days |
|--------------------------------|---------------|
| 0-1 | -0- |
| 1-20 | 10 |

| | |
|------------|----|
| 20 or more | 15 |
|------------|----|

3. *Availability of Days During Leave Year.* Vacation days will become available within each leave year based on the following formula: Total annual contract days divided by specified vacation days equals days of employment required for each vacation day to become available. Example: Total contract days (260) divided by specified vacation days (10) equals one vacation day available per 26 days of employment. The Superintendent or the Superintendent's designee may approve an employee taking the employee's full annual allotment of vacation days prior to the vacation days becoming available under the formula. Such advancement is on the condition that if the employment is ended prior to the employee completing the contract days specified, the employee must reimburse the District for the value of the vacation days that were advanced. By making a request for an advancement of vacation, the employee consents to such being deducted from the employee's final pay.
4. *Eligibility Based of Years of Employment.* A "year of continuous employment" is determined based on a full leave year. When an employee has a break in employment and is re-hired by the District, the prior employment is not considered for determining years of continuous employment. Periods of employment in an employment status in which the employee is ineligible for vacation leave is not considered for determining years of continuous employment.
5. *Requesting Use of Vacation Days.* Advance notice of taking vacation is required. All vacation time is to be arranged with the employee's direct supervisor and requires approval of the Superintendent.
6. *Carry-Over of Unused Vacation.* Employees are encouraged to take their vacation within each leave year. The maximum number of unused vacation days an employee will be allowed to carry over from one year to the next shall be the number of days made available during the most recent leave year. The maximum that may be accumulated is 20 days. Once the maximum is accumulated, no further vacation days will be available or granted for the ensuing leave year or years until the accumulated number of days is less than 20, and then only to the extent necessary to restore the total number of available vacation days to the maximum of 20 days. Employees who have accumulated vacation days in excess of said maximum prior to the 2009-2010 school year will continue to have the excess days available for use, but will not be given any additional vacation days until their unused days are less than the maximum of 20, and then only to the extent necessary to restore the total number of available vacation days to the maximum of 20 days in a leave year.
7. *Unused Leave.* There shall be no pay for unused vacation days either during or upon ending of employment except as may be required by law. In the event the Superintendent determines that the employee has engaged in misconduct and the employee is terminated or involuntarily resigns, there shall be no pay for unused days. In the event unused vacation is required to be paid, the employee will be

paid at the employee's daily rate of pay at the time the unused vacation day first became available.

E. Personal Leave

Eligible employees have two days of personal leave per leave year. Use of personal leave is subject to the condition that the employee have a reason for needing to be absent for a personal reason. Unused personal leave days may not be carried over from one leave year to another. At the end of each leave year, unused personal leave is paid at the employee's hourly rate of pay.

F. Unpaid Leaves

Minden Public Schools complies with laws that require leaves to be allowed without loss of pay, such as for FMLA leaves, military service and jury duty. Should an employee be absent from work in excess of the employee's available paid leaves, the absence will be unpaid leave. The employee's salary and fringe benefits (including the cost of premiums for group health insurance) may be subject to reduction for the day or days of work missed.

G. Discretionary Leave of Absence

An employee may apply to the Board for a leave of absence from duties. The Board will consider such requests on a case-by-case basis. No leave of absence shall extend beyond one leave year. All discretionary leaves shall be without pay except as may be individually negotiated.

H. FMLA

Family and medical leaves shall be allowed under the terms and conditions of the Family and Medical Leave Act of 1993, as amended (FMLA).

The "leave year" for purposes of the FMLA shall be a "rolling" twelve-month period, measured backward from the date an employee uses any FMLA leave.

Substitution of accrued paid leaves for otherwise unpaid FMLA leaves may be required at the discretion of the Superintendent or the Board.

Employees shall be required to submit medical certifications to support a request for FMLA leave because of a serious health condition, or a sick leave, when such leave is for a duration in excess of five successive days, and in such other cases as deemed appropriate by the Superintendent or the board based on the nature of the illness or other circumstances surrounding the leave. Second and third medical opinions may, in the Superintendent or the Board's discretion, be required. Employees shall be required to report periodically, at such times as requested by the Superintendent or the Board, on their intent to return to work from FMLA leaves and other leaves. Employees shall be required to submit a fitness-for-duty certification from their health care provider as a condition of returning to work from a FMLA leave taken because of the employee's serious health condition, or from a sick leave taken by reason of the employee's illness, when such leave was of a duration in excess of five successive days, and upon request of the Superintendent or the Board when such is deemed appropriate by the

Superintendent or the Board based upon the nature of the illness or other circumstances surrounding the leave.

Upon return from FMLA leave, an employee shall be assigned to the same position originally held, or to an equivalent position. In the case of certificated employees, an “equivalent position” means any certificated employment position for which the employee is qualified by reason of endorsement, college preparation, experience, or other similar factors. In the case of other employees or positions, an “equivalent position” means a position with or at equivalent pay, benefits, and working conditions, involving similar or related duties, as determined by the Superintendent or the Board.

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| Legal Reference: | 29 USC Sections 2611 to 2618 and 29 CFR Part 82 |
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I. Military and Family Military Leave

Military leave and family military leave will be granted to the extent required by state and federal law.

Employees requesting military leave must notify the Superintendent as soon as they receive notification of activation. Employees are required to attach a copy of their orders to a leave request form when preparing a request for military leave.

Employees requesting to take family military leave under Nebraska statutes must notify the Superintendent at least 14 days in advance of taking such leave if it will be for 5 or more consecutive days and consult with their supervisor to schedule the leave so as not to unduly disrupt the District's operations. For leaves of less than 5 days, the employee is to notify the Superintendent of the leave request as soon as practicable.

Family military leave under the FMLA will be provided in accordance with that law and subject to the provisions of the Board policy pertaining to FMLA leave.

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| Legal Reference: | Neb. Rev. Stat. Sec. 55-160 to 55-166 Neb. Rev. Stat. Sec. 55-501 to 55-507 29 U.S.C. Sec. 2611, et seq.; 29 CFR Part 825 (FMLA) 38 U.S.C. Sec. 4301 to 4333; 20 CFR Part 1002 (USERRA) |
|------------------|--|

J. Adoption Leave

Adoption leave will be permitted to be taken by an adoptive parent for the same time and on the same terms as an employee is permitted to take a leave of absence upon the birth of the employee’s child.

The adoptive parent’s leave of absence begins following the commencement of the parent-child relationship. The parent-child relationship commences, for the purposes of adoption leave, when the child is placed with the employee for the purpose of adoption. The employee shall be deemed to have waived any adoptive leave days not taken following the commencement of the parent-child relationship, except as the Superintendent and the employee may otherwise agree. Advance notice of an anticipated adoption shall be provided by the employee to the

Superintendent as early as possible.

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| Legal Reference: | Sec. 48-234 |
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K. Jury Duty Leave

An employee who is summoned for jury service must promptly notify the employee's immediate supervisor. The employee will be allowed time off for jury duty.

There will be no loss of salary or deduction in leave time for time spent in jury service. The District may, at its discretion, reduce salary by an amount equal to any compensation, other than expenses, paid by the court for jury duty.

If an employee reports for jury duty in the morning and is then dismissed from jury duty for the remainder of the day, the employee is to report for work and resume duties for the balance of the day, except as may be otherwise arranged by the employee's immediate supervisor.

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| Legal Reference: | Sec. 2s-164o |
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L. Subpoena to Testify Leave

An employee must promptly notify the employee's immediate supervisor when the employee receives a lawfully issued subpoena to testify in court or to give a deposition that may require an absence from duty.

In the event the subpoena involves a job-related matter in which the employee is testifying on behalf of the District, the absence will be treated similar to a jury duty leave.

In the event the subpoena involves a personal matter, the employee will be required to use available leave days. A subpoena will be considered to involve a personal matter whenever the employee or a family member or friend of the employee is a party to the legal proceeding, unless the employee's involvement in the legal matter is solely due to actions taken in connection with the employee's work duties, the actions of the employee were not inappropriate, and the District is not an opposing party in the legal matter.

M. Voting Leave

Employees will be allowed paid time off to vote in an election if the employee (a) is a registered voter; (b) does not have 2 consecutive hours during which the employee is not required to be present at work in the period between the time of the opening and closing of the polls; and (c) applies for voting leave prior to or on election day.

Voting leave will not be available to most employees because elections are typically scheduled for 8 a.m. to 8 p.m. Most employees are off duty on or before 6 p.m. If not off work by 6 p.m., the employee is usually not on duty before 10 a.m.

When voting leave is available, an employee will be entitled to be absent from work on election

day for such period of time as will, when considering the employee's non-working time, total 2 consecutive hours between the time of the opening and closing of the polls. When voting leave is used, no deduction shall be made from the employee's salary or wages on account of such absence. The employee's supervisor may specify the hours during which the employee may be absent for voting leave.

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| Legal Reference: | Sec. 32-922 |
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Date of Adoption: May 12, 2009
Date Reaffirmed: June 14, 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 simplified acquisition thresholds (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.

Travel Costs: Travel costs (including transportation, lodging, subsistence, and related items) incurred by an employee who travels on official business for a federal award may only be charged to the federal award on an actual cost basis, a per diem or mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. The District will ensure that the method used will be consistent with the method normally allowed in similar circumstances in the District’s other travel and Board Policies. Any travel costs charged directly to a federal award must be documented to justify that (1) the individual’s participation is necessary for the federal award and (2) the costs are reasonable and consistent with the District’s travel costs and expectations. All travel costs must be reasonable and not in excess of what the District typically allows for other travel. All reasonable rates and amounts will be consistent with the rates and amounts established under 5 U.S.C. 5701-11.

Legal Reference: 2 C.F.R. § 200.475

Date of Adoption: [Insert Date]

**2025-26 PROPERTY TAX REQUEST RESOLUTION FOR
MINDEN PUBLIC SCHOOL DISTRICT 0503**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Minden Public Schools 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 Minden Public Schools resolves that:

1. The 2025-2026 property tax request be set at:

General Fund: \$ 9,594,820.54
 Bond Fund: \$ 1,718,275.50
 Special Building Fund: \$ 2,021,212.00
 Qualified Capital Purpose \$ -
 Undertaking Fund:

2. The total assessed value of property differs from last year's total assessed value by 12.78 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 0.748207 per \$100 of assessed value.
4. Minden Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.763249 per \$100 of assessed value.")
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Minden Public Schools will increase last year's budget by 3.69 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt the 2025-26 Property Tax Request Resolution. Role call vote as follows:

| | Yes | No | Absent |
|-------------------------|-----|----|--------|
| Rusty Rhynalds _____ | | | |
| Justin Glanzer _____ | | | |
| Kevin Raun _____ | | | |
| Cody Krull _____ | | | |
| John "Andy" Craig _____ | | | |
| Darcie Reed _____ | | | |

Dated this _____ day of _____, 2025

The undersigned herewith certifies, as Secretary of the Board of Education of Minden Public School District

_____, Secretary

What: National FFA Convention

When: October 28- October 31

Where: Indianapolis, Indiana

Who: FFA Officers

Costs: The chapter will pay for student registration and the students will be responsible for the housing, meals, and extra tours. Hotel cost is \$233 per night at the Hampton Inn in Speedway Indiana. The chapter will cover the chaperone hotel stay and the chaperones and tour costs and they will be responsible for their own meals.

Chaperones- Macie Oertle and one other person

| | | | |
|-------------------|------|---------------------|-------|
| Registration Cost | \$90 | 4 students 2 adults | \$540 |
|-------------------|------|---------------------|-------|

Description: Officers of the Minden FFA Chapter will have the opportunity to attend the National FFA Convention in Indianapolis, Indiana. While at this convention, the students will attend sessions with keynote speakers, get recognized on stage for Minden being a national 2 star chapter within the National FFA, go on industry tours to learn about different aspects of agriculture, and interact with FFA members from all over the country.

Itinerary

Tuesday- Oct. 28

- John Deere in Moline, Illinois OR Kenzie Innovation Center
- Cinnamon Ridge Farms <https://www.tourmyfarm.com/group-tours/> OR Rusty Star Alpacas
- Check into Hampton Inn- Speedway, Indiana

Wednesday- Oct. 29

- RISIN' CREEK GOAT DAIRY AND CREAMERY- Oct. 29 10:00am
- Lunch
- Free time at the expo
- Opening session and guest speaker (A'ric Jackson) - 3:30 pm @ Lucas Oil Stadium
- Dinner

Thursday- Oct. 30

- Topcut Genetics Tour??
- Free time at expo & leadership workshop OR Tour Indy 500
- Lunch
- Recognized as a two star national chapter during session 2- 2:00 PM
- Dinner at Homestretch Steakhouse and watch a horse race- 5:45 PM

Friday- Oct. 31

- Hunters Honey Farm- Oct. 31 10:00am
- Leave for home

August 29, 2025

Dear Minden School Board:

Any great book eventually comes to a close, and so it is with my time in Minden. I have written many chapters of my life while in Minden and have many stories to tell because of the students I have taught, the people I have known, and the experiences I have had: ferrets pooping on me, giving the perfect cheer at a pep rally, directing plays, and having ordinary days in the classroom that were so much more than ordinary. It has been a privilege to teach at Minden High School and live in the Minden community for the majority of my adult life.

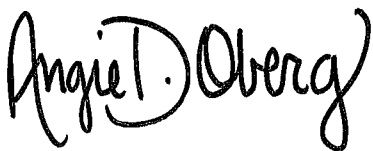
To the 2000+ students who have passed through the doors of my classroom: I will always remember you; the moments we shared are the best memories and are stories that will not be forgotten. Keep living lives that you love while making memories that matter.

To those colleagues from 1994 to now who supported and encouraged me: thank you for helping me become the teacher I am today. One of the most important lessons I have learned is that we don't all have to approach teaching the same way, but if we are motivated to do right by the students, our school will be strong.

To the Minden community: thank you for giving me a place to belong—a home away from home. Keep finding ways to help new residents feel connected and supported.

I am absolutely excited for the next chapter of life; I will be living in Hooper so that I can be in the same town as my parents and other family members. Therefore, it is with great joy as well as a little bit of sorrow that I am resigning from my position as a language arts teacher at the end of the 2025-2026 school year.

Once a Whippet, Always a Whippet,

A handwritten signature in black ink that reads "Angie D. Oberg". The signature is written in a cursive, flowing style with a large, prominent "A" and "O".

Angie Oberg

A RESOLUTION CALLING A SPECIAL ELECTION IN KEARNEY COUNTY SCHOOL DISTRICT 0503 (MINDEN PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA; AND RELATED MATTERS

BE IT RESOLVED BY THE BOARD OF EDUCATION OF KEARNEY COUNTY SCHOOL DISTRICT 0503 (MINDEN PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA:

Section 1. The Board of Education (the "**Board**") of Kearney County School District 0503 (Minden Public Schools) in the State of Nebraska (the "**District**") hereby finds and determines as follows:

- (a) The District is duly organized as school district under Chapter 79, Reissue Revised Statutes of Nebraska, under the jurisdiction of a single board of
- (b) It is necessary that funds be provided for the purpose of paying the costs of construction and acquisition of a new elementary school building, site and public infrastructure improvements, modifications to the District's existing buildings and facilities, and providing for the necessary furniture, equipment and apparatus for such buildings and facilities of the District (collectively, the "**Project**").
- (c) To pay the costs of the Project, it will be necessary for the District to issue general obligation bonds of the District in an aggregate stated principal amount not to exceed Twenty-Seven Million Two Hundred Eighty-Five Thousand Dollars (\$27,285,000).
- (d) A proposition for the issuance of bonds for such purposes has not been submitted to the electors of the District within six months preceding the date of the special election called by this Resolution.

Section 2. A special election (the "**Election**") is hereby called and shall be held in the District on November 4, 2025, (the "**Election Date**") at which election there shall be submitted to the qualified electors of the District the following proposition:

"Shall Kearney County School District 0503 (Minden Public Schools) in the State of Nebraska (the "District") issue general obligation bonds of the District in an aggregate stated principal amount not to exceed Twenty-Seven Million Two Hundred Eighty-Five Thousand Dollars (\$27,285,000), for the purpose of providing funds to pay the costs of construction and acquisition of a new elementary school building, site and public infrastructure improvements, modifications to the District's existing buildings and facilities, and providing for the necessary furniture, equipment and apparatus for such buildings and facilities of the District; such bonds to be issued from time to time, to bear interest at such rate or rates, to be sold at such prices and to become due at such time or times as may be fixed by, or determined at the direction of, the Board of Education; and

"Shall the District cause to be levied and collected annually a special levy of taxes against all the taxable property in the District, sufficient in rate and amount to pay the principal of and interest on such bonds as the same become due?"

The ballots to be voted on and cast at such election shall have printed thereon the foregoing proposition with the words "FOR such Bonds and tax" and "AGAINST such Bonds and tax" following the proposition.

Qualified electors voting in favor of the proposition shall blacken the oval opposite the words "FOR such Bonds and tax" following such proposition, and qualified electors voting against such proposition shall blacken the oval opposite the words "AGAINST such Bonds and tax" following such proposition.

Section 3. Notice of the Election shall be given by the District to the qualified electors of the District for at least 20 days prior to the Election, and a copy of the sample ballot shall be published one time not more than ten days nor less than three days prior to the Election, or as otherwise provided by law, such notice and sample ballot to be published in a newspaper of general circulation in the District, and the Secretary be and hereby is directed to cause such notice and sample ballot to be published.

Section 4. The Secretary is hereby authorized and directed to certify a copy of this Resolution to the County Clerk of Kearney County, Nebraska, serving as election commissioner, (the "**Election Commissioner**") on or before September 12, 2025, which is the eighth Friday prior to the Election Date, who shall designate the polling places (if the Election Commissioner determines to hold an election at polling places), appoint the election officials and otherwise conduct the Election as provided by law. The District hereby agrees to reimburse the Election Commissioner for the expenses of conducting the Election.

Section 5. The form of ballot and form of notice for such bond election shall be in substantially the form attached to this Resolution as **Attachment I**, utilizing the appropriate provisions for an election held by mail or at polling places, as applicable, and with such other additions and changes determined appropriate by the Election Commissioner. The Secretary of the Board is hereby authorized and directed, in conjunction with the Election Commissioner conducting the election, to arrange for the printing of the necessary ballots for such election and to do all other things and to take all other appropriate or necessary action in order to cause such proposition to be submitted to the qualified electors of the District as above provided.

Section 6. Anything to the contrary herein notwithstanding, the President and Secretary of the Board and the Superintendent are hereby authorized and directed to (a) cause the form of ballot and form of notice approved herein and attached hereto as **Attachment I** to be published in accordance with such laws, with such changes therein as such officials, in consultation with counsel to the District and bond counsel, deem necessary to conform to such laws, and (b) take all further actions necessary to comply with all publication and filing deadlines and other election procedures and requirements as may be necessary or proper to submit the proposition described in **Section 2** hereof to the qualified electors of the District on the Election Date.

Section 7. This Resolution shall take effect and be in force from and after its passage as provided by law.

PASSED: _____, 2025

**KEARNEY COUNTY SCHOOL DISTRICT 0503
(MINDEN PUBLIC SCHOOLS) IN THE STATE
OF NEBRASKA**

ATTEST:

By: _____
President

By: _____
Secretary

MOTION

MOTION by _____ that the Board of Education of this School District should and does hereby approve the Resolution, as presented at this meeting and made part of this motion, calling for a special election of the qualified electors of the School District, for the purposes and reasons as more particularly described in said Resolution.

Board member _____ seconded the MOTION. After discussion and on roll call vote, the following Board members voted in favor of passage and adoption of the above Motion and Resolution:

_____.

The following Board members voted against the same: _____.

The following Board members were absent or not voting: _____.

The above Motion and Resolution, having been consented to by a majority of the members of the Board of Education of this School District, was declared as passed and adopted by the Board President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings Law.

DATED this 8th day of September, 2025.

KEARNEY COUNTY SCHOOL DISTRICT 50-0503, A/K/A MINDEN PUBLIC SCHOOLS

BY: _____
President

ATTEST:

Secretary

SAMPLE BALLOT

\$27,285,000

SCHOOL BOND ELECTION

**KEARNEY COUNTY SCHOOL DISTRICT 0503
(MINDEN PUBLIC SCHOOLS)
IN THE STATE OF NEBRASKA**

Tuesday, November 4, 2025

"Shall Kearney County School District 0503 (Minden Public Schools) in the State of Nebraska (the "District") issue general obligation bonds of the District in an aggregate stated principal amount not to exceed Twenty-Seven Million Two Hundred Eighty-Five Thousand Dollars (\$27,285,000), for the purpose of providing funds to pay the costs of construction and acquisition of a new elementary school building, site and public infrastructure improvements, modifications to the District's existing buildings and facilities, and providing for the necessary furniture, equipment and apparatus for such buildings and facilities of the District; such bonds to be issued from time to time, to bear interest at such rate or rates, to be sold at such prices and to become due at such time or times as may be fixed by, or determined at the direction of, the Board of Education; and

"Shall the District cause to be levied and collected annually a special levy of taxes against all the taxable property in the District sufficient in rate and amount to pay the principal of and interest on such bonds as the same become due?"



FOR such Bonds and tax



AGAINST such Bonds and tax

Electors voting in favor of the proposition shall blacken the oval opposite the words "FOR such Bonds and tax" following the proposition.

Electors voting against such proposition shall blacken the oval opposite the words "AGAINST such Bonds and tax" following the proposition.

NOTICE OF SCHOOL BOND ELECTION

\$27,285,000

**KEARNEY COUNTY SCHOOL DISTRICT 0503
(MINDEN PUBLIC SCHOOLS)
IN THE STATE OF NEBRASKA**

Tuesday, November 4, 2025

PUBLIC NOTICE is hereby given to the qualified electors of Kearney County School District 0503 (Minden Public Schools) in the State of Nebraska (the "**District**") that a special election has been called and will be held in the District on Tuesday, November 4, 2025, at which time there shall be submitted to the qualified electors of the District the following proposition:

"Shall Kearney County School District 0503 (Minden Public Schools) in the State of Nebraska (the "District") issue general obligation bonds of the District in an aggregate stated principal amount not to exceed Twenty-Seven Million Two Hundred Eighty-Five Thousand Dollars (\$27,285,000), for the purpose of providing funds to pay the costs of construction and acquisition of a new elementary school building, site and public infrastructure improvements, modifications to the District's existing buildings and facilities, and providing for the necessary furniture, equipment and apparatus for such buildings and facilities of the District; such bonds to be issued from time to time, to bear interest at such rate or rates, to be sold at such prices and to become due at such time or times as may be fixed by, or determined at the direction of, the Board of Education; and

"Shall the District cause to be levied and collected annually a special levy of taxes against all the taxable property in the District sufficient in rate and amount to pay the principal of and interest on such bonds as the same become due?"



FOR such Bonds and tax



AGAINST such Bonds and tax

Electors voting in favor of the proposition shall blacken the oval opposite the words "FOR such Bonds and tax" following the proposition.

Electors voting against such proposition shall blacken the oval opposite the words "AGAINST such Bonds and tax" following the proposition.

Ballots for early voting may be obtained from the County Election Commissioner's office.

By Mail Election

This election will be an election by mail. All registered voters residing within Kearney County School District 0503 (Minden Public Schools) in the State of Nebraska will receive their ballot by mail, and therefore, no polling places will be open for voting. Ballots will be mailed by the Election Commissioner not sooner than the 22nd day and not later than the 10th day before the election date of November 4, 2025 (between October 13, 2025, and October 25, 2025). Upon receipt of the official ballot, the registered voter

shall mark it, seal the ballot in the identification envelope supplied with the ballot, sign the identification envelope, and comply with the instructions provided with the ballot.

Voter Registration Deadlines

The deadline to register to vote at an agency, online, with a deputy registrar, by mail, or delivered by an agent is the third Friday before the election date (October 17, 2025). The deadline for in-person registration is the second Friday before the election date (October 24, 2025), by 6:00 p.m. at the County Election Commissioner's office for the County in which the voter lives. Any voter who changes information on a current registration or registers to vote after the ballots have been mailed but before such in-person registration deadline will be given a ballot at the time of registration or change. Ballots for early voting may be obtained at the Election Commissioner's office of the County in which the voter lives.

Ballot Return Deadline

Voted ballots, sealed in the completed identification envelope and completed in accordance with the instructions provided with the ballot, must be delivered by mail, in person, or by an agent to the Election Commissioner. Ballots must be received no later than 5:00 p.m. on November 4, 2025.

BY ORDER OF THE BOARD OF EDUCATION OF
KEARNEY COUNTY SCHOOL DISTRICT 0503
(MINDEN PUBLIC SCHOOLS) IN THE STATE OF
NEBRASKA