

**Cozad Community Schools  
Board of Education Regular Meeting  
Monday, January 13, 2025 7:00 PM  
Office of the Superintendent**

Mission: Cozad Community Schools, in partnership with family and community, prepares students to be successful lifelong learners through quality education.

Vision: Cozad Creates Success

Values - Guiding Principles

Respect - Trust, appreciate, celebrate, value, act with urgency

Integrity - Do the right thing, deliver highest quality instruction and practice full accountability

Teamwork - Teamwork at all levels districtwide, recognize and celebrate, have fun and enjoy

Innovation - Positive attitude, open to new ideas,

Courage - Embrace change and take calculated risk, encourage others, communicate directly with respect

**1. BOARD OF EDUCATION REGULAR MEETING 7:00 P.M.**

**1.1. Call to Order, Roll Call**

**1.2. Pledge of Allegiance**

**1.3. Nebraska Open Meeting Law, Publication of Meeting**

This meeting has been preceded by advance notice and is hereby declared to be in open session. A current copy of the Nebraska Open Meetings Act is posted on the West wall of the meeting room.

Notice of this meeting was given in advance by publication in the Cozad Local and posted on the Cozad Community Schools website and at the District Office, Cozad Post Office and Wilson Public Library. Notice of this meeting was also given in advance to all members of the Board of Education. The order of agenda items may be changed when deemed necessary.

The board may choose to enter closed (executive) session to discuss any matter for which closed (executive) session is lawful and appropriate.

**1.4. Excused/Unexcused Board Member Absence**

**2. REORGANIZATION OF THE BOARD OF EDUCATION FOR 2025**

**2.1. Election of the President**

Nominations for the office of President

**2.2. Election of the Vice President**

Nominations for the Vice President

**2.3. Election of Secretary**

Nominations for the office of Secretary

**2.4. Appointment of District Treasurer**

District Treasurer

**2.5. Designation of the School District Attorney**

Perry Law

**2.6. Designation of District Depositories**

Homestead Bank, Waypoint Bank and Security First Bank

**2.7. Designation of the District Newspaper**

Cozad Local

**2.8. Appointment of Board Committees**

The President of the Board of Education appoints board members to the following committees:

Americanism; Curriculum and Instruction; Facilities (building and grounds) and Finance; Negotiations; Technology and Equipment; Transportation; Personnel and Community Relations; Wellness Center Committee Board; and the Cozad Community Schools Foundation Committee

There is a maximum of three members on any committee.

A tentative board committee meeting schedule is attached. These dates/times can be adjusted as needed.

## 2025 BOARD COMMITTEES

Committee	Board Members	Notes/Purpose	Tentative Dates
American Civics		2 mtgs/year; *2 pm dismissals	March 5th, October 1st
Curr, Instruct, Assess and Tech		Adoption, Curr Council; Assessment **2 pm dismissals	Jan 6, Jan 22, Feb 5, Feb 19, March 5, April 2, Aug 6, Oct 1
Facilities		Busy Committee!	As Needed
Finance/Transportation		Budget Prep	Feb 5, June 4, Aug 6, Sept 3
Policy		Policy Transition coming in June	April 2, May 7, June-July
Negotiations/Personnel		Certified/Class -ified/ Admin Wages	Oct - Jan; April 2
Wellness		Wellness	May 7

## 2025 BOARD COMMITTEES

Committee	Board Members	Notes/Purpose	Tentative Dates
American Civics	Stacey Will Michelle	2 mtgs/year; *2 pm dismissals	March 5th, October 1st
Curr, Instruct, Assess and Tech	Joel Stacey Michelle	Adoption, Curr Council; Assessment **2 pm dismissals	Jan 6, Jan 22, Feb 5, Feb 19, March 5, April 2, Aug 6, Oct 1
Facilities	Will Kiley Joel	Busy Committee!	As Needed
Finance/Transportation	Kiley John Joel	Budget Prep	Feb 5, June 4, Aug 6, Sept 3
Policy	Kiley Michelle Stacey	Policy Transition coming in June	April 2, May 7, June-July
Negotiations/Personnel	Michelle Will Stacey	Certified/Class -ified/ Admin Wages	Oct - Jan; April 2
Wellness	Kiley John	Wellness	May 7

## 2.9. Review Board Code of Ethics 2012

## **2012 Board Code of Ethics**

The board recognizes that collectively and individually, all members of the board must adhere to an accepted code of ethics in order to improve public education. Board members must conduct themselves professionally and in a manner fitting of their position.

Each board member shall:

1. Attend all regularly scheduled board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;
2. Endeavor to make policy decisions only after full discussion at publicly held board meetings;
3. Render all decisions based on the available facts and his or her independent judgment, and refuse to surrender that judgment to individuals or special interest groups;
4. Encourage the free expression of opinion by all board members, and seek systematic communication between the board and students, staff and all elements of the community;
5. Work with other board members to establish effective board policies and to delegate authority to the superintendent to administer the school district;
6. Communicate expressions of public reaction to the board policies and school program to other board members and the superintendent;
7. Learn about current educational issues by individual study and through participation in seminars and programs, such as those sponsored by the state and national school board associations;
8. Support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff;
9. Avoid being placed in a position of conflict of interest, and refrain from using the board member's position on the board for personal or political gain;

10. Refrain from discussing the confidential business of the board in any setting except a board meeting;
11. Refrain from micro-managing the affairs of the school district;
12. Recognize the superintendent as the executive officer of the board;
13. Work constructively and collegially with the other members of the board, students, staff and patrons.
14. Refer complaints to the superintendent or building principal, as appropriate;
15. Always be mindful of his/her fiduciary obligation to the school district, including duties of loyalty and care, by placing the interests of the district above the board member's personal interests.
16. Remember that a board member's first and greatest concern must be the educational welfare of the students attending this district's schools.

Adopted on: 03/08/2004

Revised on: 09/15/2008

Revised on: 11/14/2016

Revised on: 03/20/2017

Revised on: 4/17/2023

Reviewed on: 1/15/2024

**2.10. Annual review of the Mission and Vision Statements**

Mission:

"Cozad Community Schools in partnership with family and community prepares students to be successful lifelong learners through quality education."

Vision:

Cozad Creates Success!

**2.11. Adopt the 2025 NASB Annual Board Calendar and Board Meeting Schedule**

**2.12. Appointment of Superintendent as the District's Representative for Federal and State Programs**

**2.13. Appointment of Non-Discrimination Compliance Coordinator and Title IX Coordinator**

**2.14. Signing of Potential Conflict of Interest Statement**

Each board member must complete and sign a NADC Form C-2A, which is a Potential Conflict of Interest Statement

<b>NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION</b> P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522 <a href="https://nadc.nebraska.gov">https://nadc.nebraska.gov</a>	<b>POTENTIAL CONFLICT OF INTEREST STATEMENT</b>  <b>NADC FORM C-2A</b>	POSTMARK DATE	
		OFFICE USE ONLY	
BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGE 3			

- Any public official of any political subdivision must file this form if he or she has a potential conflict of interest. Additionally, any employee of a political subdivision whose annual salary and benefits exceed \$150,000 must file this form if he or she has a potential conflict of interest.  
**Exception:** Public officials required to file a Statement of Financial Interests (Form C-1) should file Form C-2.
- This form should be filed with the person who normally keeps records for the political subdivision. The form may be filed with the Nebraska Accountability and Disclosure Commission to request an opinion from the NADC.
- Persons who fail to disclose a potential conflict of interest or who otherwise do not comply with the law are subject to penalties.

<b>ITEM 1</b>	<b>NAME, ADDRESS AND TELEPHONE NUMBER</b>
Name _____ Telephone No. _____ <small>Last First Middle</small>	
Address _____ <small>STREET ADDRESS OR RURAL ROUTE City STATE ZIP CODE</small>	

<b>ITEM 2</b>	<b>TITLE, AGENCY, ADDRESS AND PHONE</b>
Your Title _____ Agency _____	
Agency Address _____	
Agency Phone _____	

<b>ITEM 3</b>	<b>DESCRIBE POTENTIAL CONFLICT OF INTEREST IN DETAIL (Use Item 6 Continuation, if necessary)</b>
Date action is to be taken or decision is to be made: _____	
Description of Potential Conflict:	

**ITEM 4 PERSONS WHO MAY RECEIVE FINANCIAL BENEFIT OR DETRIMENT**

You

Member of your Immediate Family: \_\_\_\_\_  
NAME

Business With Which You  
Are Associated (See Definitions) \_\_\_\_\_  
NAME OF BUSINESS

**ITEM 5 NATURE OF FINANCIAL BENEFIT OR DETRIMENT**

**ITEM 6 CONTINUATION**

\_\_\_\_\_  
(SIGNATURE)

\_\_\_\_\_  
(DATE)

## General Information - Filing Requirements

**I. What is a Potential Conflict of Interest?** - A public official has a potential conflict of interest if he or she is faced with taking an official action or making an official decision which may result in a financial benefit or a financial detriment to the public official; a member of his or her immediate family; or a business with which he or she is associated. The financial effect of the action or decision must be distinguishable from the financial effect on the general public or a broad segment of it.

### II. Who Must File:

- A. Any public official of any political subdivision, who is not required to file a Statement of Financial Interests (Form C-1), must file this form if he or she has a potential conflict of interest. Public officials who are required to file a Form C-1 should instead use Form C-2 if they have a potential conflict of interest.
- B. Any employee of a political subdivision whose annual salary and benefits exceed \$150,000 must file this form if he or she has a conflict of interest.

### III. When and Where to File and Abstention:

- A. This form should be filed as soon as the person holding elective office is aware that he or she may have a potential conflict of interest and prior to the time that the action is to be taken or the decision is to be made.

B. This form should be filed with the person who normally keeps records for the governing body of the political subdivision. For example, the person who keeps records for a city or village may be the city clerk or village clerk. **This form is not required to be filed with the Nebraska Accountability and Disclosure Commission.** However, if the person wants an opinion from the Commission as to whether he or she has an actual conflict of interest, he or she may send a copy of the form to the Commission along with a request for an opinion.

C. The person filing the form should abstain from participating in or voting on the matter in which he or she has a potential conflict of interest or until he or she has been notified by our office that there is no conflict.

**IV. Enforcement** - If a person required to file this form fails to do so, the NADC may find a violation of the Nebraska Political Accountability and Disclosure Act and assess a civil penalty.

**Disclosure of Contractual Interests by Local Officers.** If you are a local elected official disclosing an interest in a contract or an open account in which a local governing body on which you serve is a party, use NADC Form C-3, Contractual Interest Statement.

**Disclosure of the Employment of Immediate Family Members.** If you are disclosing the employment of an immediate family member, use NADC Form C-4, Employment of Immediate Family Members Disclosure Statement.

## Definitions

Immediate family shall mean a child residing in your household, your spouse or an individual claimed by you or your spouse as a dependent for federal income tax purposes.

Business shall mean any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint-stock company, receivership, trust, activity, or entity. NOTE: The definition includes for profit and non-profit entities.

Business with which you are associated shall mean a business: (1) of which you are the sole proprietor; (2) or in which you are a partner, director, or officer; (3) or in which you or a member of your immediate family is a stockholder of closed corporation stock worth \$1,000 or more at fair market value or which represents more than a 5 percent equity interest, or is a stockholder of publicly traded stock worth \$10,000 or more at fair market value or which represents more than a 10 percent equity interest.

Elective office shall mean a public office filled by an election, except for federal offices. A person who is appointed to fill a vacancy in a public office which is ordinarily elective holds an elective office.

Person means a business, individual, proprietorship, firm partnership, joint venture, syndicate, business trust, labor organization, company, corporation, association, committee, or any other organization or group of persons acting jointly.

Statutory Authority: Section 49-1499.03 Revised Statutes of Nebraska.

3. **APPROVAL OF THE AGENDA**

This agenda item enables the board to validate if an item was added prior to the 24-hour period before the board meeting. If an item was added, the board may verify when the modifications were made and when the updated agenda was posted to the district website.

4. **HAYMAKER HIGHLIGHT**

5. **PUBLIC COMMENT (AGENDA ITEM SPECIFIC)**

The Board of Education invites you to offer comments during the public comments portion of the agenda. This is the portion of the meeting when members of the public may speak to the board about matters on the agenda. The public will also have the ability to speak to the board on non-agenda items at the end of the meeting.

We have \_\_\_\_\_ speakers who have signed up to speak. We will allow \_\_\_\_ minutes per speaker for a total of \_\_\_\_\_ minutes.

During the public comment portion of this meeting, those who have signed up need to be allowed to speak without interruption for the time allotted by the Board. We understand that people may have strong feelings about the issues they come to speak about. We ask that you respect the opinions of all who speak and that you refrain from applause, conduct that interferes with the Board meeting, or other outbursts during the presentations. Offensive language, vulgar personal attacks, or hostile conduct will not be tolerated. If the Board President determines any statement or comment constitutes offensive language, a vulgar personal attack, or hostile conduct, then the Board President will rule the person out of order, and the person forfeits any remaining time. You should be further advised that there is no legal protection for any comments that are made, including slanderous comments. Each person should choose their words carefully.

The Board is not obligated to respond to public comments or questions because such dialogue could violate the Open Meetings Act.

During the meeting, including during public comment, comments, outbursts, or interruptions from the audience will not be tolerated. After public comment, the Board will conduct its business. Remember that this is a public meeting, not a meeting of the public. Individuals wishing to speak must do so during public comment. Any attendee who chooses to interrupt Board business will be deemed out of order and may be asked to leave. Refusal to do so may result in removal.

The board needs to be allowed to conduct our business in this public setting uninterrupted. Any questions or concerns that arise from this meeting can be addressed via phone or email to the administration or Board after the meeting has concluded.

If the subject of your public comment is related to a particular student or staff member, we ask that you not mention the student or staff member by name in the public session. The Board has a complaint procedure in policy, and the Board will not respond to or consider any complaints unless and until an individual follows the complaint policy.

As a reminder, under the Open Meetings Act, the Board of Education is legally obligated to require any member of the public desiring to address the Board to identify himself or herself, including an address and the name of any organization you may represent. As a result, please state and spell your first and last name, state your current address, and let us know if you are here representing any particular organization before you begin your public comment.

It is now \_\_\_\_\_ p.m. Our first speaker \_\_\_\_\_

6. **SUPERINTENDENT REPORT**

**MEMBERSHIP**

School Year: 2024-2025

**DISTRICT: COZAD COMMUNITY SCHOOLS (24-0011-000)**

K-12 Students - [As of Today]

with Full Time Equivalency (FTE) Greater Than 50% & All Pre-K Students

Click on any of the numbers in **bold** to see a list of students.

School	Grade	American Indian or Alaska Native		Asian		Black or African American		Hispanic		Native Hawaiian or Other Pacific Islander		Two or More Races		White		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
COZAD HIGH SCHOOL (001)	09			<b>1</b>		<b>1</b>		<b>8</b>	<b>8</b>	<b>2</b>				<b>25</b>	<b>19</b>	64
	10		<b>1</b>	<b>1</b>	<b>1</b>			<b>5</b>	<b>8</b>		<b>1</b>	<b>2</b>	<b>1</b>	<b>17</b>	<b>27</b>	64
	11			<b>1</b>			<b>1</b>	<b>4</b>	<b>6</b>		<b>2</b>		<b>1</b>	<b>18</b>	<b>18</b>	51
	12			<b>1</b>				<b>4</b>	<b>10</b>	<b>1</b>	<b>1</b>			<b>22</b>	<b>24</b>	63
	<i>Total</i>		<b>1</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>21</b>	<b>32</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>82</b>	<b>88</b>
COZAD MIDDLE SCHOOL (002)	06			<b>1</b>				<b>6</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>27</b>	<b>31</b>	75
	07		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		<b>6</b>	<b>7</b>		<b>2</b>	<b>1</b>	<b>1</b>	<b>24</b>	<b>23</b>	68
	08							<b>10</b>	<b>5</b>	<b>1</b>	<b>1</b>			<b>29</b>	<b>25</b>	71
	<i>Total</i>		<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>22</b>	<b>16</b>	<b>3</b>	<b>5</b>	<b>2</b>	<b>2</b>	<b>80</b>	<b>79</b>	214
COZAD ELEMENTARY SCHOOL (004)	KG			<b>1</b>	<b>1</b>			<b>7</b>	<b>4</b>		<b>1</b>	<b>1</b>		<b>16</b>	<b>29</b>	60
	01							<b>10</b>	<b>5</b>	<b>3</b>	<b>1</b>		<b>2</b>	<b>14</b>	<b>35</b>	70
	02							<b>6</b>	<b>9</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>19</b>	<b>24</b>	65
	03					<b>1</b>		<b>12</b>	<b>9</b>					<b>28</b>	<b>27</b>	77
	04		<b>1</b>					<b>6</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>33</b>	<b>26</b>	75
	05	<b>1</b>			<b>2</b>			<b>4</b>	<b>6</b>		<b>2</b>	<b>1</b>	<b>1</b>	<b>35</b>	<b>30</b>	82
	<i>Total</i>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>45</b>	<b>38</b>	<b>5</b>	<b>7</b>	<b>6</b>	<b>5</b>	<b>145</b>	<b>171</b>	429
COZAD EARLY EDUCATION CENTER (005)	HP								<b>2</b>						<b>1</b>	3

**MEMBERSHIP**

School Year: 2024-2025

**DISTRICT: COZAD COMMUNITY SCHOOLS (24-0011-000)**

K-12 Students - [As of Today]

with Full Time Equivalency (FTE) Greater Than 50% & All Pre-K Students

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School	Grade	American Indian or Alaska Native		Asian		Black or African American		Hispanic		Native Hawaiian or Other Pacific Islander		Two or More Races		White		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
COZAD EARLY EDUCATION CENTER (005)	PK							<b>7</b>	<b>10</b>		<b>1</b>			<b>18</b>	<b>31</b>	67
	<i>Total</i>							7	12		1			18	32	70
DISTRICT TOTAL		1	3	7	5	3	1	95	98	11	17	10	9	325	370	955

**7. CONSENT AGENDA**

**7.1. Approval of the Minutes of Previous Meeting(s)**

12.16.2024- Board of Education Regular Meeting

## **Board of Education Regular Meeting**

Monday, December 16, 2024 7:00 PM

Office of the Superintendent

1710 Meridian Ave

Cozad, NE 69130

Posted Locations:

- Cozad Local
- Cozad Community Schools District Office
- Cozad Post Office
- Wilson Public Library

Posted Date: 12/12/2024

The meeting was called to order at 7:00 PM

### **1. BOARD OF EDUCATION REGULAR MEETING 7:00 P.M.**

#### **1.1. Call to Order, Roll Call**

Board President conducted roll call. Passed with a motion by Kiley Goff and a second by Ann Burkholder.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden:

Yea, Michele Starman: Yea

Yea: 6, Nay: 0

#### **1.2. Pledge of Allegiance**

#### **1.3. Nebraska Open Meeting Law, Publication of Meeting**

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The board may choose to enter closed (executive) session to discuss any matter for which closed (executive) session is lawful and appropriate.

#### **1.4. Excused/Unexcused Board Member Absence**

No absences.

### **2. APPROVAL OF THE AGENDA**

Motion to approve the agenda Passed with a motion by John Peden and a second by Ann Burkholder.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

This agenda item enables the board to validate if an item was added prior to the 24-hour period before the board meeting. If an item was added, the board may verify when the modifications were made and when the updated agenda was posted to the district website.

### **3. HAYMAKER HIGHLIGHT**

Mr. Fisher and three graduating seniors presented to the board referencing our mid-year graduates and the success of this option at Cozad High School.

### **4. PUBLIC COMMENT (AGENDA ITEM SPECIFIC)**

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We have \_\_\_\_\_ speakers who have signed up to speak. We will allow \_\_\_ minutes per speaker for a total of \_\_\_\_\_ minutes.

During the public comment portion of this meeting, those who have signed up need to be allowed to speak without interruption for the time allotted by the Board. We understand that people may have strong feelings about the issues they come to speak about. We ask that you respect the opinions of all who speak and that you refrain from applause, conduct that interferes with the Board meeting, or other outbursts during the presentations. Offensive language, vulgar personal attacks, or hostile conduct will not be tolerated. If the Board President determines any statement or comment constitutes offensive language, a vulgar personal attack, or hostile conduct, then the Board President will rule the person out of order, and the person forfeits any remaining time. You should be further advised that there is no legal protection for any comments that are made, including slanderous comments. Each person should choose their words carefully.

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The board needs to be allowed to conduct our business in this public setting uninterrupted. Any questions or concerns that arise from this meeting can be addressed via phone or email to the administration or Board after the meeting has concluded.

If the subject of your public comment is related to a particular student or staff member, we ask that you not mention the student or staff member by name in the public session. The Board has a complaint procedure in policy, and the Board will not respond to or consider any complaints unless and until an individual follows the complaint policy.

As a reminder, under the Open Meetings Act, the Board of Education is legally obligated to require any member of the public desiring to address the Board to identify himself or herself, including an address and the name of any organization you may represent. As a result, please state and spell your first and last name, state your current address, and let us know if you are here representing any particular organization before you begin your public comment.

It is now \_\_\_\_\_ p.m. Our first speaker \_\_\_\_\_

No public comment.

## **5. SUPERINTENDENT REPORT**

Dr. Endorf shared ALICAP insurance information about vehicles. Mr. Regelin spoke to the board about the vehicle fleet plan and the recommended purchase of a suburban, pickup, and enclosed trailer.

## **6. CONSENT AGENDA**

Motion to approve the consent agenda, as presented passed with a motion by Ann Burkholder and a second by Joel Carlson.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

### **6.1. Approval of the Minutes of Previous Meeting(s)**

November 18, 2024- Board of Education Regular Meeting Minutes

### **6.2. Congratulations, Condolences, Correspondences**

Thank you to Ann Burkholder for her MANY years serving on the Cozad Community Schools Board! We are grateful for the knowledge that you have brought to the table!

### **6.3. Classified Resignations**

### **6.4. Classified Hires**

## **6.5. Standing Reports**

### **6.5.1. Sub Reports**

### **6.5.2. Nutrition Services SNP Claim for Reimbursement Summary**

### **6.5.3. Bus Route Averages**

## **6.6. Salary Advancement Applications**

- Briana Hovie- Western Governors University, The Reflective Practitioner, 3 hrs
- Briana Hovie-Western Governors University, Learning as a Science, 3 hrs
- Briana Hovie- Western Governors University, Designing Curriculum and Instruction 1, 3 hrs
- Jaqueline Kral- University of Nebraska- Kearney, Imprv of Instruction in ELA, 3 hrs
- Jaqueline Kral, University of Nebraska- Kearney, Philosophy of Education, 3 hrs
- Amber Ross, University of Nebraska- Kearney, Career and Lifestyle Development, 3 hrs

## **7. GENERAL, LUNCH, ACTIVITIES AND DEPRECIATION FINANCIAL REPORTS AND CLAIMS**

Motion to approve the general, lunch, activities and depreciation financial report as presented, including monthly expenditures, which reflects the current financial standing of the District Passed with a motion by John Peden and a second by Joel Carlson.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

Dr. Endorf shared information about funds in the accounts.

### **7.1. Financial Report by Account**

### **7.2. Financial Claims**

## **8. BUILDING FINANCIAL REPORT**

Motion to approve the building financial report as presented, including monthly expenditures, which reflects the current financial standing of the District Passed with a motion by Michele Starman and a second by John Peden.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

### **8.1. Financial Claims**

## **9. BOND FINANCIAL REPORT**

Motion to approve the bond financial report as presented, including monthly expenditures, which reflects the current financial standing of the District Passed with a motion by Joel Carlson and a second by John Peden.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

### **9.1. Financial Claims**

## **10. QCPUF FINANCIAL REPORT**

Motion to approve the QCPUF financial report as presented, including monthly expenditures, which reflects the current financial standing of the District Passed with a motion by Ann Burkholder and a second by Joel Carlson.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

First payment.

### **10.1. Financial Claims**

## **11. DISCUSS, CONSIDER AND TAKE ACTION ON MOVING DOLLARS IN THE DEPRECIATION FUND FROM THE CASH BALANCE/INTEREST COLUMN TO THE BUS/VEHICLE COLUMN**

Motion to transfer \$150,000 into the bus/vehicle replacement column of the Depreciation Fund from the Cash Balance/Interest column Passed with a motion by Michele Starman and a second by Joel Carlson.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

## **12. DISCUSS, CONSIDER AND TAKE ACTION ON THE RESIGNATION OF CERTIFIED TEACHERS**

Motion to approve the resignation of Taryn Taft, Kindergarten, & Sydney Widick, 3rd Grade, effective at the of their 2024-2025 contract year Passed with a motion by Joel Carlson and a second by Michele Starman.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

Two teacher resignations to take action.

## **13. DISCUSS, CONSIDER AND TAKE ACTION REGARDING A.C.T. INCENTIVE PLAN**

Motion to implement the ACT plan as presented with the reimbursement incentive included. Passed with a motion by Joel Carlson and a second by Will Geiger.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

Mr. Fisher provided an update regarding On-To-College ACT Preparation at Cozad High School. ACT preparation has been rolled into core class instruction to support ACT preparation. Mr. Fisher reviewed a proposed ACT incentive program and the opportunity for Cozad to be considered a National ACT Test Center.

#### **14. AQuESTT CLASSIFICATION REPORT**

Dr. Endorf reviewed the 24-25 AQuESTT report card. The information reviewed the district status in 2023 compared to the 2024 school year. Cozad Community Schools received an Excellent rating.

#### **15. DISCUSS, CONSIDER AND TAKE ACTION REGARDING 2025-26 STAFFING REQUESTS**

Motion to add a 4th grade teaching position in the 2025-26 school year Passed with a motion by John Peden and a second by Michele Starman.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

The board reviewed the Leadership Team's recommendation for 2025-26 staffing from the November board meeting.

#### **16. DISCUSS, CONSIDER AND TAKE ACTION ON THE RESPONSE LETTER TO THE NEBRASKA DEPARTMENT OF EDUCATION IN COMPLIANCE OF THE AUDIT**

Motion to approve the response letter to NDE regarding compliance with the audit. Passed with a motion by Ann Burkholder and a second by Will Geiger.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

The board reviewed the response letter from the audit conclusion prepared by Dr. Endorf.

#### **17. DISCUSS, CONSIDER AND TAKE ACTION ON RECOMMENDED NEW POLICIES REGARDING FEDERAL REGULATIONS AND CONTROLS PER PERRY LAW FIRM**

Motion to approve federal regulations and controls per Perry Law Firm recommendation Passed with a motion by Ann Burkholder and a second by Joel Carlson.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea,

Michele Starman: Yea  
Yea: 6, Nay: 0

Perry Law has strongly encouraged reviewing and adopting new audit-related policies.

## **18. NEGOTIATIONS REPORT**

Ms. Starman provided an update related to the 2025-2026 negotiations committee meetings.

## **19. 2025-26 DRAFT OF DISTRICT CALENDAR REPORT**

Dr. Endorf discussed four calendar options for the 2025-2026 school year with the Superintendent's Unity Council. Calendar options reviewed by the Council will be shared with staff on January 6th.

## **20. AMERICANISM AND CIVICS REPORT**

[https://docs.google.com/spreadsheets/d/1SsYCWQ4XdfY2Yac2z6\\_Aq5ifudCoDQ3zc9QPwiNf-rg/edit?gid=822923705#gid=822923705](https://docs.google.com/spreadsheets/d/1SsYCWQ4XdfY2Yac2z6_Aq5ifudCoDQ3zc9QPwiNf-rg/edit?gid=822923705#gid=822923705)

Mr. Regelin reviewed the Americanism and Civics document, which outlines activities by grade level throughout the district.

## **21. LB 71 AND FIVE-YEAR OLD ENROLLMENT REPORT**

Mrs. Edeal reviewed the PK data and shared information related to LB 71 and the acceptance of 5-year-old applications, potentially allowing a third year of preschool.

## **22. PUBLIC COMMENT (NON-AGENDA SPECIFIC)**

The Board of Education invites you to offer comments during the public comments portion of the non-agenda item. This is the portion of the meeting when members of the public may speak to the board about matters not on the agenda.

We have \_\_\_\_\_ speakers who have signed up to speak. We will allow \_\_\_\_ minutes per speaker for a total of \_\_\_\_\_ minutes.

During the public comment portion of this meeting, those who have signed up need to be allowed to speak without interruption for the time allotted by the Board. We understand that people may have strong feelings about the issues they come to speak about. We ask that you respect the opinions of all who speak and that you refrain from applause, conduct that interferes with the Board meeting, or other outbursts during the presentations. Offensive language, vulgar personal attacks, or hostile conduct will not be tolerated. If the Board President determines any statement or comment constitutes offensive language, a vulgar personal attack, or hostile conduct, then the Board President will rule the person out of order, and the person forfeits any remaining time. You should be further advised that there is no legal protection for any comments that are made, including slanderous comments. Each person should choose their words carefully.

The Board is not obligated to respond to public comments or questions because such dialogue could violate the Open Meetings Act.

As a reminder, under the Open Meetings Act, the Board of Education is legally obligated to require any member of the public desiring to address the Board to identify himself or herself, including an address and the name of any organization you may represent. As a result, please state and spell your first and last name, state your current address, and let us know if you are here representing any particular organization before you begin your public comment.

It is now \_\_\_\_\_ p.m. Our first speaker \_\_\_\_\_

### **23. CLOSED SESSION FOR STRATEGY SESSION REGARDING REAL ESTATE NEGOTIATIONS FOR THE COZAD EARLY EDUCATION CENTER**

The board will go into a closed session for the purpose of a strategy session regarding real estate for a possible sale of the Cozad Early Education Center, and such a close session is clearly necessary for the protection of the public interest. Passed with a motion by John Peden and a second by Joel Carlson.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

At 9:28 p.m. the Board exited closed session. The Board President stated that the Board's discussion in closed session was limited to the strategy session regarding real estate negotiations for the Cozad Early Education Center. There was no action taken during closed session.

### **24. CLOSED SESSION TO EVALUATE THE PERFORMANCE OF THE SUPERINTENDENT**

Motion to move into closed session to evaluate the performance of the superintendent. Passed with a motion by Michele Starman and a second by Will Geiger.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

Motion to accept the superintendent's evaluation and roll-over the superintendent's contract for an additional year. Passed with a motion by Michele Starman and a second by Joel Carlson.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

The board president restated the reason for entering into closed session and the board entered closed session at 9:29pm. At 10:30pm, the board exited closed session. The board president stated the the board's discussion in closed session was limited to the superintendent's job performance. There was no action taken during closed session. Motion to accept the superintendent's evaluation and the roll-over of his contract was taken at 10:31pm.

### **25. AGENDA SETTING AND FUTURE MEETINGS**

January 13, 2025- Board of Education Regular Meeting

## 26. ADJOURNMENT

Motion to adjourn the meeting at 10:34pm Passed with a motion by Ann Burkholder and a second by Joel Carlson.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea

Yea: 6, Nay: 0

**\* Closed Session:** If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

**\*\*Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the board. Please arrive at the beginning of the meeting.

**\*\*\*Action Item:** The board reserves the right to take action on any item on the board agenda.

The meeting was adjourned at 10:34 PM.

Dr. Dan Endorf, Superintendent  
Cozad Community Schools District No. 11

**7.2. Congratulations, Condolences, Correspondences**

**7.3. Classified Resignations**

- Brianda Prado- CEEC Paraprofessional, effective Jan 1st

To: Cozad Community Schools

I, Brianda Prado, am hereby resigning from my position as a preschool paraprofessional effective January 1, 2025.

After careful consideration, I have decided to accept a job that will allow me to stay closer to home.

I am incredibly grateful for the professional development opportunities I have received, the skills I have gained, and the support of my preschool team.

Please note that this decision was not made lightly.

Thank you for your understanding.

Sincerely,

Brianda Prado

**7.4. Classified Hires**

**7.5. Standing Reports**

7.5.1. **Sub Reports**

7.5.2. **Nutrition Services SNP Claim for Reimbursement Summary**

7.5.3. **Bus Route Averages**

## Average Students Riding Route Bus Per Day 2024-2025

ROUTE	MONTH										TOTAL
	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	
South/In Town	34.00	42.45	47.10	47.61	46.86						<b>218.02</b>
Northeast	29.50	25.00	46.95	57.94	55.93						<b>215.32</b>
North/Northwest/In Town	78.00	74.00	58.65	43.88	43.13						<b>297.66</b>
<b>TOTAL AVERAGE</b>	<b>141.50</b>	<b>141.45</b>	<b>152.70</b>	<b>149.43</b>	<b>145.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>731.00</b>
SpEd	9.00	8.65	7.85	7.72	7.26						<b>40.48</b>

Added Frenchy Park to Northeast Rt

## Total Mileage of Bus Routes 2024-2025

ROUTE	MONTH										TOTAL
	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	
South/In Town	613	1654	1866	1689	1328						<b>7150</b>
Northeast	523	1218	1296	1187	1011						<b>5235</b>
North/Northwest/In Town	463	1098	1094	1004	861						<b>4520</b>
<b>TOTAL MILES</b>	<b>1599</b>	<b>3970</b>	<b>4256</b>	<b>3880</b>	<b>3200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16905</b>
SpEd	760	1361	1405	1007	2060						<b>6593</b>
<b>TOTAL MILES (with SpEd)</b>	<b>2359</b>	<b>5331</b>	<b>5661</b>	<b>4887</b>	<b>5260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23498</b>

\*Transport to Lex

#### 7.6. **Salary Advancement Applications**

- Shelby Worrell, UNK, Curriculum Development in Multicultural Education, 3 hrs
- Shelby Worrell, UNK, Implementing UDL un School Settings, 3hrs

## SALARY ADVANCEMENT APPLICATION

All faculty members who plan to take graduate credit hours which may be used in salary advancement on the district's salary schedule **must complete this application prior to enrolling in any courses**. All faculty members that plan on working toward a graduate degree, **must also submit a plan of study**.

In order to receive credit for salary advancement on the fall salary schedule, this application must be approved. All applications **must be submitted to the District Office by April 1st**. If April 1st is on a Saturday or Sunday, the applications must be received the prior business day. If an application is submitted after April 1st, hours of credit will not be given on the fall salary schedule.

Transcripts evidencing satisfactory completion of hours **must be on file in the District Office by October 1st**. If October 1st is on a Saturday or Sunday, the transcripts must be received the business day prior to October 1st. In the event that a teacher fails to submit a transcript as required by this paragraph, such teacher shall not be eligible for salary schedule advancement on the fall salary schedule.

**\*\*\*This application must be submitted and approved PRIOR to registering for the course.\*\*\***

Name: Shelby Worrell Date: 1-6-24

College granting course credit: UNK

Course number: TE 804 Course term date: Spring

Number of graduate course hours: 3

Course title: Curriculum Development in Multicultural Education

Course description: Attached

How will this course be used to improve your teaching methods and why do you wish to take it?

I want to take this course to go toward a Masters Degree in Instructional Effectiveness.  
I want all students to benefit from curriculum that benefits their needs. This class will help me in doing so.

**Submit this application to the District Office by April 1st (or prior business day if April 1st is on a Saturday or Sunday).**

### **DISTRICT OFFICE USE ONLY**

Approved  Not Approved for school year: 25-26 Board notified: \_\_\_\_\_

Superintendent of Schools: [Signature] Date: 1/10/25

Transcripts received by: [Signature] Date: 1/10/25

# SALARY ADVANCEMENT APPLICATION

All faculty members who plan to take graduate credit hours which may be used in salary advancement on the district's salary schedule **must complete this application prior to enrolling in any courses**. All faculty members that plan on working toward a graduate degree, **must also submit a plan of study**.

In order to receive credit for salary advancement on the fall salary schedule, this application must be approved. All applications **must be submitted to the District Office by April 1st**. If April 1st is on a Saturday or Sunday, the applications must be received the prior business day. If an application is submitted after April 1st, hours of credit will not be given on the fall salary schedule.

Transcripts evidencing satisfactory completion of hours **must be on file in the District Office by October 1st**. If October 1st is on a Saturday or Sunday, the transcripts must be received the business day prior to October 1st. In the event that a teacher fails to submit a transcript as required by this paragraph, such teacher shall not be eligible for salary schedule advancement on the fall salary schedule.

**\*\*\*This application must be submitted and approved PRIOR to registering for the course.\*\*\***

Name: Shelby Worrell Date: 1-6-25  
College granting course credit: UNK  
Course number: TE 829 Course term date: Spring  
Number of graduate course hours: 3  
Course title: Implementing UDL in School Settings  
Course description: Attached

How will this course be used to improve your teaching methods and why do you wish to take it?

I want get my masters in Instructional Effectiveness. Taking this course will push me in the direction of making sure all students will benefit from my effective instruction.

**Submit this application to the District Office by April 1st (or prior business day if April 1st is on a Saturday or Sunday).**

**DISTRICT OFFICE USE ONLY**

Approved     Not Approved    for school year: 25-26    Board notified: \_\_\_\_\_

Superintendent of Schools: [Signature]    Date: 1/10/25

Transcripts received by: [Signature]    Date: 1/10/25

**8. GENERAL, LUNCH, ACTIVITIES AND DEPRECIATION FINANCIAL REPORTS AND CLAIMS**

**8.1. Financial Report by Account**

Regular; Processing Month 12/2024; Accounts to Include Accounts with  
 Activity; Fund Number 01

Fund: 01 GENERAL FUND

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	Local Property Taxes	8,500,000.00	16,535.44	2,699,577.71	31.76	5,800,422.29
01 1100 0000	Cash Balance - Placeholder	0.00	0.00	0.00	0.00	0.00
01 1115	Carline Taxes	15,000.00	0.00	2,163.31	14.42	12,836.69
01 1125	Motor Vehicle Taxes	450,000.00	30,922.81	177,433.82	39.43	272,566.18
01 1311	Tuition from Individuals Reg Education	9,000.00	0.00	0.00	0.00	9,000.00
01 1370	Preschool Tuition and Fees	45,000.00	4,375.00	20,885.00	46.41	24,115.00
01 1510	Interest on Investments	10,000.00	14,929.18	66,508.18	665.08	(56,508.18)
01 1800	Community Services Activities	20,000.00	498.00	8,911.00	44.56	11,089.00
01 1910	Rental of Equip/Prop/Facilities	100.00	0.00	0.00	0.00	100.00
01 1911	Local License Fees	3,500.00	0.00	0.00	0.00	3,500.00
01 1920	Contributions and Donations	0.00	0.00	626.74	0.00	(626.74)
01 1921	Police Court Fines	1,000.00	0.00	75.00	7.50	925.00
01 1925	Categorical Grants from Corp/Private	5,000.00	0.00	2,500.00	50.00	2,500.00
01 1980	Refund of Prior Year Expenditures	0.00	0.00	420.00	0.00	(420.00)
01 1990	Miscellaneous Local Receipts	3,000.00	0.00	300.00	10.00	2,700.00
Subtotal: 1000		9,061,600.00	67,260.43	2,979,400.76	32.88	6,082,199.24
01 2110	County Fines and License Fees	60,000.00	8,532.23	45,517.62	75.86	14,482.38
01 2210	ESU Receipts	1,500.00	1,750.00	2,119.68	141.31	(619.68)
Subtotal: 2000		61,500.00	10,282.23	47,637.30	77.46	13,862.70
01 3110	State Aid	2,737,085.00	547,418.00	1,094,836.00	40.00	1,642,249.00
01 3120	SPED Reimb (School Age)	1,200,000.00	171,401.00	171,401.00	14.28	1,028,599.00
01 3125	SPED Transportation Reimb (School Age)	20,000.00	0.00	0.00	0.00	20,000.00
01 3130	Homestead Exemption	150,000.00	0.00	0.00	0.00	150,000.00
01 3131	Property Tax Credit	510,000.00	0.00	0.00	0.00	510,000.00
01 3180	Pro-Rate Motor Vehicle	21,000.00	0.00	3,158.48	15.04	17,841.52
01 3400	State Apportionment	150,000.00	0.00	0.00	0.00	150,000.00
01 3535	Payments for High Ability Learners	5,000.00	0.00	0.00	0.00	5,000.00
01 3540	State Early Childhood	20,000.00	0.00	11,086.00	55.43	8,914.00
01 3551	CAREER EDUCATION	0.00	0.00	0.00	0.00	0.00
Subtotal: 3000		4,813,085.00	718,819.00	1,280,481.48	26.60	3,532,603.52
01 4421	IDEA PART-B ARP-BASE & ENROLLMENT POVERTY ALLOCATION	20,000.00	0.00	0.00	0.00	20,000.00
01 4422	IDEA PRESCHOOL ARP-BASE/ENROLLMENT POVERTY ALLOCATION	3,000.00	0.00	0.00	0.00	3,000.00
01 4505	Title I, Part A	185,000.00	194,693.00	194,693.00	105.24	(9,693.00)
01 4509	Title II, Part A	25,000.00	28,232.00	28,232.00	112.93	(3,232.00)
01 4512	IDEA Base	10,000.00	0.00	0.00	0.00	10,000.00
01 4516	IDEA Preschool	5,000.00	9,298.00	9,298.00	185.96	(4,298.00)
01 4518	IDEA Part B (611) Base & Enroll/Poverty	225,000.00	0.00	247,494.00	110.00	(22,494.00)
01 4521	IDEA PART B PROPORTIONATE SHARE	0.00	6,130.00	6,130.00	0.00	(6,130.00)
01 4530	OTHER FEDERAL RECEIPTS	1,500.00	0.00	0.00	0.00	1,500.00
01 4531	Title IV, Part B - 21st Century Grant	50,000.00	57,600.00	57,600.00	115.20	(7,600.00)
01 4708	MIPS	10,000.00	0.00	1,882.13	18.82	8,117.87
01 4709	MAAPS	15,000.00	0.00	2,880.43	19.20	12,119.57
01 4969	Title IV-A, SSAE Grant	10,000.00	15,170.00	15,170.00	151.70	(5,170.00)
01 4988	ARP-EXPANDED LEARNING AFTERSCHOOL (ARP ESSER III)	10,000.00	14,650.00	46,988.00	469.88	(36,988.00)
01 4989	ARP-EXPANDED LEARNING SUMMER (ARP ESSER III)	0.00	0.00	50,795.00	0.00	(50,795.00)
Subtotal: 4000		569,500.00	325,773.00	661,162.56	116.10	(91,662.56)
01 5300	Sale of Property	550.00	0.00	0.00	0.00	550.00
01 5301	Insurance Adjustments	5,000.00	0.00	0.00	0.00	5,000.00
01 5690	OTHER NON-REVENUE RECEIPTS	10,000.00	0.00	1,143.23	11.43	8,856.77

Regular; Processing Month 12/2024; Accounts to Include Accounts with  
Activity; Fund Number 01

Fund: 01      GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Subtotal: 5000		15,550.00	0.00	1,143.23	7.35	14,406.77
Fund Total:		14,521,235.00	1,122,134.66	4,969,825.33	34.22	9,551,409.67

**Revenue Summary Report**

Processing Month: 12/2024

Regular; Processing Month 12/2024; Accounts to Include Accounts with  
Activity; Fund Number 01

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	14,521,235.00	1,122,134.66	4,969,825.33	34.22	9,551,409.67





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

Regular; Processing Month 12/2024; Fund Number 01

User ID: CCM

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
6998 ARP ESSER III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8000 TRANSFERS (OUTGOING)	335,184.00	0.00	58,000.00	17.30	277,184.00	0.00	0.00	277,184.00
9000 NON PROGRAM EXPENDITURES	215,326.00	0.00	0.00	0.00	215,326.00	0.00	0.00	215,326.00
01 GENERAL FUND	16,807,000.00	1,082,474.21	4,616,834.32	28.06	12,190,165.68	0.00	98,413.89	12,091,751.79

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

Regular; Processing Month 12/2024; Fund Number 01

Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
16,807,000.00	1,082,474.21	4,616,834.32	28.06	12,190,165.68	0.00	98,413.89	12,091,751.79

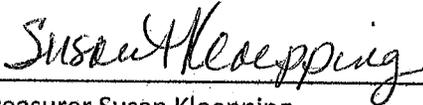


# SCHOOL DISTRICT NO. 11--Homestead Bank

Nebraska Bankers Insurance and Services Company meets 102% of the Statutory Pledge Required.

ACCOUNTS:	798058	\$	369,507.14
	79702		298,208.51
	798017		1,713,964.31
	6444		272,861.02
			<hr/>
			2,654,540.98

Dated this first day of January, 2025.

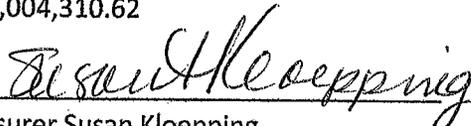
  
Treasurer Susan Klopping

# SCHOOL DISTRICT NO. 11--SECURITY 1ST BANK

Nebraska Bankers Insurance and Services Company meets 102% of the Statutory Pledge Required.

ACCOUNTS:	STUDENT FEES -1095	10,681.18
	BOND FUND-9391	967,062.68
	EMP BENEFITS-6735	6,244.51
	QCPUF-5319	20,322.25
		<hr/>
		\$1,004,310.62

Dated this first day of January, 2025.

  
Treasurer Susan Klopping

# SCHOOL DISTRICT NO. 11-Waypoint Bank/Custody Receipts

CUSIP#	ISSUE	MATURITY	AMOUNT
3130AJNT2	FEDERAL HOME LOAN BANK	6/1/2024	917,370.00
3130AKT48	FHLB 0.65 STE PU	1/27/2028	899,730.00
3130ALAV6	FHLB 0.5 STEP UP 0.625	2/24/2028	918,280.00
3130ALH31	FHLB	3/22/2029	447,125.00
3130ALMG6	FHLB	3/24/1931	438,090.00
3130AMPN6	FHLB	6/16/2028	459,795.00
3130G45C3	FANNIE MAE	10/27/2025	726,787.50
239325EV1	DAWSON CO NE S/D #11 RFDG	12/15/2024	233,673.65
259291MR0	DOUGLAS CO NE S/D #1 GO UT	12/15/2032	181,392.00
878848JV3	TECUMSEH NE RFDG GO UT	12/15/2027	180,848.00
6817126Z3	OMAHA NE TXBL RFDG SER B	4/15/2026	287,082.00
48128UYD5	JM MORGAN CHASE BK C.D.	7/28/2028	248,000.00

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TOTAL CUSTODY RECEIPTS	\$5,938,173.15
F.D.I.C.	\$250,000.00

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\$6,188,173.15

ACCOUNTS:	General Ckg-3009	715,384.62
	General MMA-7526	3,109,984.02
	Revolving Acct-0602	4,978.10
	125 Plan-2801	27,408.02
	Hot Lunch-3020	212,592.96
	CEA Checking-4650	1,187.81
	CEA Savings-1759	2,637.21
	Sunshine-7651	202.92

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4,074,375.66

Amount of coverage over deposits.  
Dated this first day of January, 2025.

\$2,113,797.49

  
Treasurer Susan Kloeping

# SCHOOL DISTRICT NO. 11 COZAD CITY SCHOOLS

## Activities Account

Beginning balance as December 1, 2024		\$375,418.10
Income: Receipts	37,765.94	
Interest	1,447.39	\$ 39,213.33
Disbursements:		\$ 45,124.29
Closing balance as of December 31, 2024		\$369,507.14
Homestead Bank #058		\$369,507.14

Respectfully submitted,



Susan Kloeping  
District No. 11 Treasurer

**GENERAL FUND***Comparison*

Beginning Balance as of 12/1/2024	\$ 3,643,998.67		
Deposits	\$ 1,107,205.48		
Interest	\$ 14,929.18		
Voided checks	\$ -		
Payroll expenses	\$ 950,375.03	\$ 966,446.44	as of 12/20/2023
ACH Fee	\$ 75.00	\$ 75.00	as of 12/20/2023
Accounts Payable expenses	\$ 130,992.83	\$ 141,576.12	as of 12/20/2023
Total book balance as o 12/31/2024	<u>\$ 3,684,690.47</u>	<u>\$ 2,390,323.78</u>	as of 12/31/2023
Projected tax deposit	\$ 1,112,621.69	\$ 1,488,881.57	as of 1/15/2024
Other deposits to date	\$ 4,444.81	\$ 34,635.39	as of 1/15/2024
Payroll to date	\$ 946,632.89	\$ 920,729.60	as of 1/15/2024
Accounts Payable to date	\$ 135,572.30	\$ 142,662.55	as of 1/15/2024
Total book balance as o 1/10/2025	<u>\$ 3,719,551.78</u>	<u>\$ 2,850,448.59</u>	as of 1/15/2024

**BOND FUND**

Beginning Balance as of 12/1/2024	\$ 1,704,968.96		
Deposits	\$ (1,047.38)		
Deposit-2022 Bond	\$ 2,919.44		
Interest	\$ 3,754.79		
Disbursements	\$ 743,533.13		
Total book balance as o 12/31/2024	<u>\$ 967,062.68</u>	\$ 72,736.43	as of 12/31/2023
Interfund Loan	\$ -	\$ -	
Interfund Loan Payment	\$ -		
Bond payment-Series 2020	\$ -	\$ -	as of 1/15/2024
Bond payment-Series 2022	\$ -	\$ -	
Wire Fee	\$ -		
Projected tax deposit	\$ 2,805.94	\$ 36,426.88	as of 1/15/2024
Projected tax deposit-2022	\$ 260,156.21	\$ 254,969.31	
Total book balance as o 1/9/2025	<u>\$ 1,230,024.83</u>	<u>\$ 364,132.62</u>	as of 1/15/2024

**BUILDING FUND**

Beginning Balance as of 12/1/2024	\$ 1,536,968.15		
Deposits	\$ 1,838.88		
Interest	\$ 5,448.66		
Disbursements	\$ 179,319.63		
Total book balance as o 12/31/2024	<u>\$ 1,364,936.06</u>	\$ 8,601,768.08	as of 12/31/2023
Projected tax deposit	\$ 51,048.79	\$ 48,211.38	as of 1/15/2024
Other deposits to date	\$ -	\$ -	
Disbursements to date	\$ 10.00	\$ 954,948.84	as of 1/15/2024
Total book balance as o 1/9/2025	<u>\$ 1,415,974.85</u>	<u>\$ 7,695,030.62</u>	as of 1/15/2024

**QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND**

Beginning Balance as of 12/1/2024	\$ 66,494.93
Deposits	\$ -
Interest	\$ 92.95
Disbursements	\$ 46,265.63
Total book balance as o 12/31/2024	<u>\$ 20,322.25</u>
Projected tax deposit	\$ 30,878.61
Accounts Payable to date	\$ -
Total book balance as of 1/2/2025	<u>\$ 51,200.86</u>

**DEPRECIATION FUND**

Beginning Balance as of 12/1/2024	\$	1,824,637.27		
Deposits	\$	-		
Interest	\$	6,849.04		
Disbursements	\$	117,522.00		
Total book balance as o 12/31/2024	\$	<u>1,713,964.31</u>	\$	<b>1,498,444.38</b> as of 12/31/2023
Accounts Payable to date	\$	11,402.45		
Total book balance as o 1/9/2025	\$	<u>1,702,561.86</u>		

**LUNCH FUND**

Beginning Balance as of 12/1/2024	\$	221,036.20		
Deposits	\$	55,948.85		
Voided Checks	\$	-		
Interest	\$	846.22		
Payroll expenses	\$	-		
Accounts Payable expenses	\$	65,404.11	\$	<u>59,537.70</u> as of 12/20/2023
Total book balance as o 12/31/2024	\$	<u>212,427.16</u>	\$	<b>556,859.23</b> as of 12/31/2023
Projected federal reimbursement	\$	33,358.98	\$	35,670.70 as of 1/15/2024
Other deposits to date	\$	3,635.60	\$	8,522.35 as of 1/15/2024
Payroll to date	\$	-		
Accounts Payable to date	\$	51,449.76	\$	<u>48,705.13</u> as of 1/15/2024
Total book balance as o 1/9/2025	\$	<u>197,971.98</u>	\$	<b>552,347.15</b> as of 1/15/2024

**EMPLOYEE BENEFIT FUND**

Beginning Balance as of 12/1/2024	\$	6,584.27		
Deposits	\$	44.32		
Interest	\$	7.13		
Disbursements	\$	435.53		
Total book balance as o 12/31/2024	\$	<u>6,200.19</u>	\$	<b>3,863.27</b> as of 12/31/2023
Expected transfer from General Fund	\$	-	\$	-
Disbursements to date	\$	44.32	\$	318.00 as of 1/15/2024
Total book balance as o 1/9/2025	\$	<u>6,155.87</u>	\$	<b>3,545.27</b> as of 1/15/2024

**STUDENT FEE FUND**

Beginning Balance as of 12/1/2024	\$	10,669.49		
Deposits	\$	-		
Interest	\$	11.69		
Disbursements	\$	-		
Total book balance as o 12/31/2024	\$	<u>10,681.18</u>	\$	<b>5,608.60</b> as of 12/31/2023
Other deposits to date	\$	-	\$	- as of 1/15/2024
Disbursements to date	\$	-	\$	- as of 1/15/2024
Total book balance as o 1/2/2025	\$	<u>10,681.18</u>	\$	<b>5,608.60</b> as of 1/15/2024

## 8.2. Financial Claims

**Checking Account: 1**

**GENERAL CHECKING**

Check Number: 740      Check Type: Automatic Payment    Check Date: 01/13/2025    Vendor: BLACHILL      BLACK HILLS ENERGY      Check Total: 18,104.45

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
DEC2024	12/30/2024		SG285404: Gas services - Trans House	01 2610 621 001	156.69
DEC2024	12/30/2024		BHE350720: Gas services - FB Stadium	01 2610 621 001	169.09
DEC2024	12/30/2024		BHE363178: Gas services - HS	01 2610 621 001	6,576.03
DEC2024	12/30/2024		BHE363178: Gas services - MS	01 2610 621 002	6,576.04
DEC2024	12/30/2024		BHE363102: Gas services - EL	01 2610 621 004	4,163.94
DEC2024	12/30/2024		SG584718: Gas services - CEEC	01 2610 621 005	462.66

Check Number: 741      Check Type: Automatic Payment    Check Date: 01/13/2025    Vendor: PUMPPANTRY      PUMP & PANTRY      Check Total: 4,585.49

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
101917864	12/31/2024		Driver's Education - Fuel	01 1300 610 001	0.00
101917864	12/31/2024		#102 - Fuel	01 2650 626 000	48.73
101917864	12/31/2024		#201 - Fuel	01 2650 626 000	0.00
101917864	12/31/2024		#202 - Fuel	01 2650 626 000	0.00
101917864	12/31/2024		#206 - Fuel	01 2650 626 000	0.00
101917864	12/31/2024		#204 - Fuel	01 2650 626 000	45.02
101917864	12/31/2024		New cards shipping	01 2710 610 000	0.00
101917864	12/31/2024		#93A - Fuel	01 2710 626 000	0.00
101917864	12/31/2024		#312 - Fuel	01 2710 626 000	472.97
101917864	12/31/2024		#314 - Fuel	01 2710 626 000	0.00
101917864	12/31/2024		Card replacement fee	01 2710 626 000	0.00
101917864	12/31/2024		#303 - Fuel	01 2710 626 000	955.90
101917864	12/31/2024		#124 - Fuel	01 2710 626 000	196.04
101917864	12/31/2024		#125 - Fuel	01 2710 626 000	114.25
101917864	12/31/2024		#122 - Fuel	01 2710 626 000	62.83
101917864	12/31/2024		#123 - Fuel	01 2710 626 000	0.00
101917864	12/31/2024		#311 - Fuel	01 2710 626 000	357.06
101917864	12/31/2024		Rebates and reversals	01 2710 626 000	0.00
101917864	12/31/2024		#110 - Fuel (2019 Exp)	01 2710 626 000	0.00
101917864	12/31/2024		#117 - Fuel	01 2710 626 000	0.00
101917864	12/31/2024		#116 - Fuel	01 2710 626 000	0.00
101917864	12/31/2024		#114 - Fuel	01 2710 626 000	92.21
101917864	12/31/2024		#304 - Fuel	01 2710 626 000	66.81
101917864	12/31/2024		#305 - Fuel	01 2710 626 000	0.00
101917864	12/31/2024		#308 - Fuel	01 2710 626 000	149.50
101917864	12/31/2024		#309 - Fuel	01 2710 626 000	1,022.57
101917864	12/31/2024		#111 - Fuel (2023 Exp)	01 2710 626 000	0.00
101917864	12/31/2024		#119 - Fuel	01 2710 626 000	29.34
101917864	12/31/2024		#310 - Fuel	01 2710 626 000	569.41
101917864	12/31/2024		#120 - Fuel	01 2710 626 000	0.00
101917864	12/31/2024		#121 - Fuel	01 2710 626 000	44.40

Checking Account: 1		GENERAL CHECKING				
101917864	12/31/2024		#306 - Fuel	01 2710 626 000	0.00	
101917864	12/31/2024		#300 - Fuel	01 2710 626 000	0.00	
101917864	12/31/2024		#118 - Fuel	01 2710 626 000	149.19	
101917864	12/31/2024		#302 - Fuel	01 2710 626 000	0.00	
101917864	12/31/2024		#307 - Fuel	01 2712 626 000	209.26	
Check Number: 742	Check Type: Automatic Payment	Check Date: 01/13/2025	Vendor: VERIZON	VERIZON WIRELESS	Check Total: 160.04	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
6100821884	12/10/2024		Cellular Services- Nov 2024-Dec 2024	01 2510 382 000	160.04	
Check Number: 30622	Check Type: Check	Check Date: 01/13/2025	Vendor: 222HARD	222 HARDWARE	Check Total: 164.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2412-267480	12/09/2024		Mounting tape	01 2610 610 001	25.99	
2412-267847	12/13/2024		Paint	01 2610 610 001	7.29	
2412-267847	12/13/2024		Misc fasteners	01 2610 610 001	5.70	
2412-268299	12/17/2024		Wall hanger	01 2610 610 001	3.49	
2412-268480	12/19/2024		Misc fasteners	01 2610 610 001	5.50	
2412-269246	12/26/2024		Filters	01 2610 610 001	29.96	
2412-269246	12/26/2024		Filters	01 2610 610 002	14.98	
2412-269300	12/26/2024		Trash cans	01 2610 610 004	30.32	
2412-269696	12/31/2024		Paint for auditorium	01 2610 610 001	40.77	
Check Number: 30623	Check Type: Check	Check Date: 01/13/2025	Vendor: AMAZON	AMAZON.COM	Check Total: 274.60	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
111-5055446-9840268	12/19/2024	CCS33195	Scotch Magic Tape, Invisible, Repair Chr	01 1100 610 004	56.67	
111-5055446-98402681	12/19/2024	CCS33193	Powermax 100-Count AA Batteries, Ultra L	01 1190 610 005	46.36	
112-7906433-9930636	12/19/2024	CCS33200	Turn signals for bus 306	01 2710 610 000	34.99	
112-7906433-9930636	12/19/2024	CCS33200	Shipping	01 2710 610 000	6.99	
112-9406820-8393027	12/05/2024	CCS33184	Scotch Book Tape, 1.5 in x 540 in, 1 Rol	01 1190 610 005	20.22	
112-9406820-8393027	12/05/2024	CCS33184	VELCRO Brand Thin Clear Dots with Adhesi	01 1190 610 005	32.60	
112-9963634-9853038	12/05/2024	CCS33185	index cards 3x5- 500 ct	01 1100 610 004	36.15	
113-0756804-9175433	12/19/2024	CCS33201	Pack of 100 AA Batteries	01 1100 610 001	26.95	
113-0756804-9175433	12/19/2024	CCS33201	Pack of 36 AAA Batteries	01 1100 610 001	13.67	
Check Number: 30624	Check Type: Check	Check Date: 01/13/2025	Vendor: CARDMEMB	CARDMEMBER SERVICES	Check Total: 4,920.05	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1037917	12/06/2024		Pizza Hut: Pizza for band students	01 2320 610 000	88.95	
1039170	12/08/2024		Casey's:Pizza custodians-Open House prep	01 2320 610 000	43.98	
16413872	11/26/2024	CCS33174	RackSolutions: 12U Wall Mount Cabinet	01 2580 610 000	499.98	
16413872	11/26/2024	CCS33174	RackSolutions: Shipping and Handling	01 2580 610 000	284.61	
17620811120735196409	12/02/2024		Walmart: Supplies for open house	01 2310 610 000	92.65	
2000127-45629223	12/12/2024	ACT03720	Walmart.com: New Office Chairs	01 2410 610 001	363.78	
2000127-456292231	12/12/2024	ACT03721	Walmart.com: 2 Office Chair Floor Mats	01 2410 610 001	81.50	

**Checking Account: 1**

**GENERAL CHECKING**

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
2000127-456292231	12/12/2024	ACT03721	Walmart.com: 1 Office Chair Floor Mats	01 2580 610 000	36.88
2035286	12/02/2024	CCS33182	UNO: Course for Counselors	01 2120 330 001	209.74
2035286-1	12/02/2024	CCS33181	UNO: Counselor Course	01 3400 610 001	200.00
2666011-2	12/06/2024		USPS: Postage to mail fingerprints	01 6968 531 004	1.77
2672697-2	12/12/2024		USPS: Postage to mail fingerprints	01 6968 531 004	1.77
303DE0B4-0004	11/30/2024		Garbanzo: Subscription renewal	01 1100 610 001	74.50
303DE0B4-0004	11/30/2024		Garbanzo: Subscription renewal	01 1100 610 002	74.50
3070315	12/17/2024	CCS33164	Pro-Ed: DAY-C Online Scoring System	01 1291 610 005	248.00
4116816	12/12/2024		Chick-fil-a:NDE conference meal-Williams	01 2410 580 004 0021	9.75
568441257	12/12/2024		Gold 4 Parking:NDE conf- fee-Williams	01 2410 580 004 0021	13.50
5960	12/17/2024		Budke: Door regulator for Polaris	01 2630 431 000	400.00
5960	12/17/2024		Budke: Return regulator	01 2630 431 000	(284.99)
644590411	12/13/2024		TSS Conf: Attachment & trauma conf-Burke	01 1100 330 001	280.00
89503758	01/06/2025		DHHS: Background check	01 6968 340 004	4.00
BD5C6E37-0065	12/14/2024		EDPuzzle: Monthly subscription	01 1100 610 002	9.50
VP_6SB2BKML	12/06/2024	CCS33187	Vistaprint: Edeal business cards	01 1200 610 000 0020	35.99
VP_6SB2BKML	12/06/2024	CCS33187	VistaPrint: Endorf business cards	01 2320 610 000	35.99
VP_6SB2BKML	12/06/2024	CCS33187	VistaPrint: Fisher business cards	01 2410 610 001	35.99
VP_6SB2BKML	12/06/2024	CCS33187	VistaPrint:Dowdy business cards	01 2410 610 004	35.99
VP_6SB2BKML	12/06/2024	CCS33187	VistaPrint: Williams business cards	01 2410 610 004 0021	35.99
VP_6SB2BKML	12/06/2024	CCS33187	VistaPrint: Yilk business cards	01 2490 610 001	35.99
VP_6SB2BKML	12/06/2024	CCS33187	VistaPrint: Wolfe business cards	01 2580 610 000	35.99
VP_77402DB3	11/26/2024	CCS33175	VistaPrint: Colorbrite stress ball	01 2570 610 000	426.77
VP_77402DB3	11/26/2024	CCS33175	VistaPrint:Post-it notes 3"x3" 50 sheets	01 2570 610 000	292.29
VP_77402DB3	11/26/2024	CCS33175	VistaPrint: design wrap ballpoint pen	01 2570 610 000	213.25
W052965456	12/19/2024	CCS33203	CPI: Training Manuals	01 6212 640 004	508.64
WPS-CS223429	12/16/2024	CCS33172	WPS:SPM-2 Infant/Toddler Print Kit Sku	01 1292 610 000	365.00
WPS-CS223429	12/16/2024	CCS33172	WPS:SPM-2 Infant Print Form(Pack of 25)	01 1292 610 000	83.00
WPS-CS223429	12/16/2024	CCS33172	WPS:shipping cost	01 1292 610 000	44.80

Check Number:	Check Type:	Check Date:	Vendor:	COACH MASTER'S, INC.	Check Total:
30625	Check	01/13/2025	COACMAST		12,697.80
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
4645	12/13/2024		#303 Install new radiator	01 2730 431 000	9,560.89
4653	12/16/2024		#304 Replace thermostat	01 2732 431 000	3,136.91

Check Number:	Check Type:	Check Date:	Vendor:	COPYCAT PRINTING	Check Total:
30626	Check	01/13/2025	COPYCAT		256.65
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
216126	12/18/2024		Emergency Reponse manuals	01 2670 610 000	256.65

Check Number:	Check Type:	Check Date:	Vendor:	COZAD AUTO SUPPLY	Check Total:
30627	Check	01/13/2025	COZAAUTO		234.42
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
867382	12/02/2024		Floor dry	01 2610 610 000	9.79
867540	12/04/2024		#204 starter	01 2650 610 000	152.35

Checking Account: 1		GENERAL CHECKING				
867798	12/09/2024		Refund core deposit	01 2650 610 000	(38.50)	
867799	12/09/2024		Gloves	01 2610 610 000	14.99	
867840	12/09/2024		Power steering fluid	01 2710 610 000	20.58	
868210	12/16/2024		#306 wiper blades	01 2710 610 000	22.16	
868228	12/16/2024		#306 marker light	01 2710 610 000	3.58	
868351	12/18/2024		#306 marker light	01 2710 610 000	5.46	
868934	12/31/2024		Deicer washer fluid	01 2710 610 000	44.01	
Check Number: 30628	Check Type: Check	Check Date: 01/13/2025	Vendor: DAWSCOCL	DAWSON COUNTY CLERK	Check Total: 596.41	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
122724	12/27/2024		General Election services - School Board	01 2310 340 000	596.41	
Check Number: 30629	Check Type: Check	Check Date: 01/13/2025	Vendor: DAWSTREA	Dawson County Treasurer	Check Total: 45.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
JAN2024	01/01/2025		Title/license fees-pickup, sub & trailer	01 2710 810 000	45.00	
Check Number: 30630	Check Type: Check	Check Date: 01/13/2025	Vendor: DOWDJUST	Justin Dowdy	Check Total: 72.76	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
CELLDEC24	12/30/2024		Reimburse cellphone-Dec 2024	01 2410 291 004	72.76	
Check Number: 30631	Check Type: Check	Check Date: 01/13/2025	Vendor: ENDODANI	Daniel Endorf	Check Total: 62.45	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
CELLNOV24	12/30/2024		Reimburse cellphone-Nov 2024	01 2320 295 000	62.45	
Check Number: 30632	Check Type: Check	Check Date: 01/13/2025	Vendor: GOTHHIGH	Gothenburg Public Schools	Check Total: 457.50	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
DEC24	12/01/2024		Mileage	01 1291 580 005	0.00	
DEC24	12/01/2024		Resource-C Uhrich	01 1291 591 005	93.00	
DEC24	12/01/2024		Speech therapy services-S Wolf	01 2152 591 005	81.00	
DEC24	12/01/2024		Speech therapy services-C Uhrich	01 2152 591 005	121.50	
DEC24	12/01/2024		Occupational therapy services-C Uhrich	01 2162 320 005	121.50	
DEC24	12/01/2024		Physical therapy services-C Uhrich	01 2172 591 005	40.50	
Check Number: 30633	Check Type: Check	Check Date: 01/13/2025	Vendor: SUPPWORK	Home Depot U.S.A., Inc.	Check Total: 1,012.75	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
839553708	12/06/2024		Floor pads	01 2610 610 000	48.90	
839553708	12/06/2024		Purple diamond floor pads	01 2610 610 000	188.20	
840571368	12/12/2024		Custodial supplies	01 2610 610 000	409.44	
842128746	12/23/2024		Custodial supplies	01 2610 610 000	366.21	
Check Number: 30634	Check Type: Check	Check Date: 01/13/2025	Vendor: IMAGLEAR	Imagine Learning LLC	Check Total: 1,500.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1023171	09/27/2024	CCS32954	Sonday System intervention-Elem	01 6212 640 004	1,500.00	
Check Number: 30635	Check Type: Check	Check Date: 01/13/2025	Vendor: JOSTENS	JOSTENS, INC.	Check Total: 75.95	

Checking Account: 1

**GENERAL CHECKING**

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
35494418	12/16/2024		Diplomas and covers	01 1100 610 001	75.95	
Check Number: 30636		Check Type: Check	Check Date: 01/13/2025	Vendor: JWPEPPER	JW PEPPER & SON, INC.	Check Total: 383.79
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
367066905	12/20/2024	CCS33197	High School spring semester music	01 1100 610 001 0004	241.80	
367108236	01/07/2025	CCS33205	Music for Percussion and Wind Band Sprin	01 1100 610 001 0004	141.99	
Check Number: 30637		Check Type: Check	Check Date: 01/13/2025	Vendor: KEYFACI	Russell Koch	Check Total: 1,212.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
OCT24DEC24	12/04/2024		Consulting services	01 2620 431 000	1,212.00	
Check Number: 30638		Check Type: Check	Check Date: 01/13/2025	Vendor: LAMPE	LAMPE'S CLEAN AIR SPECIALISTS	Check Total: 2,201.75
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
702479	01/02/2025		Filters for the District	01 2620 610 000	1,872.75	
702479	01/02/2025		Shipping	01 2620 610 000	329.00	
Check Number: 30639		Check Type: Check	Check Date: 01/13/2025	Vendor: MATHESON	MATHESON TRI-GAS, INC.	Check Total: 1,265.22
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
0030814879	12/31/2024		Acetylene Ind sz small	01 1100 610 001 0009	82.05	
0030814879	12/31/2024		Oxygen Ind sz 200	01 1100 610 001 0009	99.32	
0030814879	12/31/2024		Delivery charge	01 1100 610 001 0009	33.44	
0030814879	12/31/2024		C-25 High Grade AWS Welding Mix 300 SCF	01 1100 610 001 0009	328.48	
0030814879	12/31/2024		Acetylene Ind sz small flat top	01 1100 610 001 0009	410.24	
52447445	12/31/2024		Acetylene	01 1100 610 001 0009	65.93	
52447445	12/31/2024		C-25 High Grade AWS	01 1100 610 001 0009	125.87	
52447445	12/31/2024		Oxygen 251 CF	01 1100 610 001 0009	67.93	
52447445	12/31/2024		Hazardous Materials Charge	01 1100 610 001 0009	20.99	
52447445	12/31/2024		Argon 155 CF	01 1100 610 001 0009	30.97	
Check Number: 30640		Check Type: Check	Check Date: 01/13/2025	Vendor: MIDWDOOR	MIDWEST DOOR & HARDWARE	Check Total: 1,625.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
109674	12/31/2024		Keys for the District	01 2620 610 000	1,625.00	
Check Number: 30641		Check Type: Check	Check Date: 01/13/2025	Vendor: NASB	NE ASSOCIATION OF SCHOOL BOARDS	Check Total: 500.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
N-52284	12/19/2024		Board Leadership Online Survey	01 2310 340 000	500.00	
Check Number: 30642		Check Type: Check	Check Date: 01/13/2025	Vendor: NEBRBAND	Nebraska State Bandmasters Association	Check Total: 197.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2751	12/13/2024	CCS33199	NSBA Annual membership dues	01 1100 810 001 0004	90.00	
2753	12/13/2024	CCS33198	NSBA March Convention & banquet registra	01 1100 810 001 0004	107.00	
Check Number: 30643		Check Type: Check	Check Date: 01/13/2025	Vendor: NOREDINK	NoRedink Corp	Check Total: 2,182.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	

**Detail Check Register**  
Unposted; Batch Description JAN 2025 CHECKS

Checking Account: 1		GENERAL CHECKING				
25506	12/16/2024	CCS33192	NoRedInk- Online Grammar and Writing Sup	01 1100 643 004	2,182.00	
Check Number: 30644	Check Type: Check	Check Date: 01/13/2025	Vendor: ONESOUR	ONE SOURCE	Check Total: 30.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2022170267	01/01/2025		1963328-T Keith	01 2570 340 000	30.00	
Check Number: 30645	Check Type: Check	Check Date: 01/13/2025	Vendor: PERRGUTH	PERRY, GUTHERY, HAASE & GESSFORD, P.C., L.L.O.	Check Total: 9,944.31	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
121	12/20/2024		Legal services	01 2330 317 000	9,944.31	
Check Number: 30646	Check Type: Check	Check Date: 01/13/2025	Vendor: SCCLLLC	SCCL, LLC	Check Total: 300.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
FEB2025	01/01/2025		Rental of unit #39-Feb	01 2610 441 000	150.00	
FEB2025	01/01/2025		Rental of unit #36-Feb	01 2610 441 000	150.00	
Check Number: 30647	Check Type: Check	Check Date: 01/13/2025	Vendor: SONNYS	Sonny's Super Foods	Check Total: 633.59	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
DEC24-1	01/01/2025		Cooking in TLC room	01 1200 610 002	23.58	
DEC24-1	01/01/2025		Cooking in TLC room	01 1200 610 002	24.96	
DEC24-2	01/01/2025		Open house supplies	01 2310 610 000	16.14	
DEC24-3	01/01/2025		Coffee for the office	01 2320 610 000	24.02	
DEC24-4	01/01/2025	CCS33018	Classroom supplies	01 1190 610 005	11.36	
DEC24-5	01/01/2025	CCS33020	laundry, wipes, cleaning supplies	01 1190 610 005	89.21	
DEC24-6	01/01/2025		Culinary class food lab	01 1100 610 001 0006	15.00	
DEC24-7	01/01/2025		Culinary class-holiday meal	01 1100 610 001 0006	147.12	
DEC24-8	01/01/2025	CCS33157	Q2 Lab Supplies	01 1100 610 002 0006	15.42	
DEC24-8	01/01/2025	CCS33157	Q2 Lab Supplies	01 1100 610 002 0006	87.08	
DEC24-8	01/01/2025	CCS33157	Q2 Lab Supplies	01 1100 610 002 0006	46.54	
DEC24-8	01/01/2025	CCS33157	Q2 Lab Supplies	01 1100 610 002 0006	20.31	
DEC24-8	01/01/2025	CCS33157	Q2 Lab Supplies	01 1100 610 002 0006	90.64	
DEC24-8	01/01/2025	CCS33157	Q2 Lab Supplies	01 1100 610 002 0006	22.21	
Check Number: 30648	Check Type: Check	Check Date: 01/13/2025	Vendor: SPARDATA	SPARQ DATA SOLUTIONS, INC.	Check Total: 4,800.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
S-3675	12/15/2024		Meeting Sub renewal(4/1/25 thru 3/31/26)	01 2310 610 000	2,600.00	
S-3675	12/15/2024		Negotiations renewal	01 2310 610 000	2,200.00	
Check Number: 30649	Check Type: Check	Check Date: 01/13/2025	Vendor: SYNDPUBL	Syndicate Publishing	Check Total: 262.63	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
21489	12/12/2024		12/12 Notice of December 16 Meeting	01 2310 540 000	9.49	
21556	12/26/2024		12/26 Minutes of December 16 Meeting	01 2310 540 000	90.64	
2412055	12/30/2024		12/5 Open House notice	01 2310 540 000	162.50	
Check Number: 30650	Check Type: Check	Check Date: 01/13/2025	Vendor: TTLAWNCA	T & T Lawncare LLC	Check Total: 720.00	

Checking Account: 1

**GENERAL CHECKING**

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
9239	12/17/2024		Spraying football field-5th app	01 2630 431 001	720.00
Check Number: 30651	Check Type: Check	Check Date: 01/13/2025	Vendor: UNLDAWS	UNIVERSITY OF NEBRASKA - LINCOLN (DAWSON CO EXTENSION)	Check Total: 2,210.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
F2021	10/24/2024	CCS33133	17 students taking servsafe manager cour	01 1100 810 001 0006	2,210.00
Check Number: 30652	Check Type: Check	Check Date: 01/13/2025	Vendor: FOXTHEA	WATCH THE FOX, LLC	Check Total: 200.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1126	12/19/2024	CCS33204	Theater Rental for IXL challenge	01 2410 610 004	200.00
Check Number: 30653	Check Type: Check	Check Date: 01/13/2025	Vendor: WOLFPATT	Patty Wolfe	Check Total: 50.62
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
CELLDEC24	01/01/2025		Reimburse cellphone-November	01 2580 294 000	50.62
Check Number: 30654	Check Type: Check	Check Date: 01/13/2025	Vendor: YILK	Jeremy Yilk	Check Total: 75.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
CELLDEC24	01/01/2025		Reimburse cellphone-Dec	01 2490 291 001	75.00
Check Number: 15641	Check Type: Direct Deposit	Check Date: 01/13/2025	Vendor: BOPW	BOARD OF PUBLIC WORKS	Check Total: 15,850.72
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
DEC2024	01/01/2025		7693: Water - Transition House	01 2610 410 001	21.00
DEC2024	01/01/2025		7693: Sewer - Transition House	01 2610 410 001	36.05
DEC2024	01/01/2025		1166: Water - HS	01 2610 410 001	76.60
DEC2024	01/01/2025		1166: Sewer - HS	01 2610 410 001	103.88
DEC2024	01/01/2025		2134: Water - Stadium Well	01 2610 410 001	0.00
DEC2024	01/01/2025		5862: Water - MS	01 2610 410 002	54.10
DEC2024	01/01/2025		5862: Sewer - MS	01 2610 410 002	67.63
DEC2024	01/01/2025		6160: Water - EL Sprinklers	01 2610 410 004	0.00
DEC2024	01/01/2025		5679: Water - EL	01 2610 410 004	83.80
DEC2024	01/01/2025		5679: Sewer - EL	01 2610 410 004	116.80
DEC2024	01/01/2025		53: Water - CEEC - Soccer Field	01 2610 410 005	0.00
DEC2024	01/01/2025		1166: Sanitation - HS	01 2610 420 001	473.00
DEC2024	01/01/2025		7693: Sanitation - Transition House	01 2610 420 001	17.20
DEC2024	01/01/2025		5862: Sanitation - MS	01 2610 420 002	107.50
DEC2024	01/01/2025		5679: Sanitation - EL	01 2610 420 004	215.00
DEC2024	01/01/2025		2496: Electricity - Concessions	01 2610 621 001	31.31
DEC2024	01/01/2025		1168: Electricity - Stadium	01 2610 621 001	164.90
DEC2024	01/01/2025		1170: Electricity - Stadium Well	01 2610 621 001	29.25
DEC2024	01/01/2025		1166:Electricity HS	01 2610 621 001	6,151.33
DEC2024	01/01/2025		7693: Electricity - Transition House	01 2610 621 001	46.79
DEC2024	01/01/2025		5862: Electricity - MS	01 2610 621 002	2,466.98
DEC2024	01/01/2025		6653: Electricity - EL Garage/Greenhouse	01 2610 621 004	314.96

Checking Account: 1		GENERAL CHECKING				
DEC2024	01/01/2025	5679: Electricity - EL	01 2610 621 004		5,272.64	
Check Number: 15642	Check Type: Direct Deposit	Check Date: 01/13/2025	Vendor: COZAHOSP	COZAD COMMUNITY HOSPITAL	Check Total: 2,969.25	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
01062025	01/06/2025		Occupational Therapy Services-School Age	01 2161 320 001	0.00	
01062025	01/06/2025		Occupational Therpay Services-School Age	01 2161 320 002	243.00	
01062025	01/06/2025		Occupational Therapy Services-School Age	01 2161 320 004	1,281.75	
01062025	01/06/2025		Planning time	01 6408 320 000	283.77	
01062025	01/06/2025		Occupational Therapy Services-Age 3-4	01 6408 320 005	471.96	
01062025	01/06/2025		Occupational Therapy Services - Birth-2	01 6408 320 005	168.75	
01062025PT	01/06/2025		Physical Therapy Services-School Age	01 2171 320 001	6.75	
01062025PT	01/06/2025		Physical Therapy Services-School Age	01 2171 320 004	101.25	
01062025PT	01/06/2025		Planning time	01 6408 320 000	81.27	
01062025PT	01/06/2025		Physical Therapy Services - Birth-2	01 6408 320 005	216.00	
01062025PT	01/06/2025		Physical Therapy Services-Age 3-5	01 6408 320 005	114.75	
Check Number: 15643	Check Type: Direct Deposit	Check Date: 01/13/2025	Vendor: COZASERV	COZAD SERVICES, INC.	Check Total: 822.46	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
3260	12/16/2024		Install new cartridge on water valve	01 2620 431 000	90.00	
32601	12/05/2024		Found heat recovery wheel motor shorted	01 2620 431 004	93.77	
3265	12/03/2024		Check coil leak on heater	01 2620 431 001	90.00	
3753	12/26/2024		Install blower in unit-KB room	01 2620 431 004	360.00	
3755	12/26/2024		Filters	01 2620 610 004	188.69	
Check Number: 15644	Check Type: Direct Deposit	Check Date: 01/13/2025	Vendor: COZATELE	COZAD TELEPHONE CO.	Check Total: 1,586.02	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
DEC2024	01/01/2025		Telephone Services-Dec 2024	01 2560 382 000	1,586.02	
Check Number: 15645	Check Type: Direct Deposit	Check Date: 01/13/2025	Vendor: DAWSPEST	DAWSON PEST CONTROL	Check Total: 198.10	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
27444	12/23/2024		Interior Spray all building	01 2610 431 000	198.10	
Check Number: 15646	Check Type: Direct Deposit	Check Date: 01/13/2025	Vendor: EAKESKE	EAKES OFFICE PLUS - KEARNEY	Check Total: 13,013.01	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
9054225-0	12/16/2024		Toner-black-Service & Supply Agmt	01 2530 550 001	0.00	
9054402-0	12/16/2024		Toner-yellow-Service & Supply Agmt	01 2530 550 004	0.00	
9056469-0	12/16/2024		Toner-black-Service & Supply Agmt	01 2530 550 004	0.00	
9057846-0	12/16/2024		Toner-Cyan-Service & Supply Agmt	01 2530 550 005	0.00	
9058695-0	12/23/2024		Toner-Black-Service & Supply Agmt	01 2530 550 005	0.00	
9058915-0	12/17/2024		Waste Toner Box-Service & Supply Agmt	01 2530 550 001	0.00	
9059814-0	12/23/2024		Toner-Black-Service & Supply Agmt	01 2530 550 000	0.00	
INV610372	12/15/2024		Contract base rate-DocMgt-Dec	01 2510 643 000	318.00	
INV615783	12/31/2024		Administrative Charge	01 2530 550 000	3.50	

Checking Account: 1

**GENERAL CHECKING**

Check Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
INV615783	12/31/2024		129855: DO BW Copies	01 2530 550 000	92.69
INV615783	12/31/2024		129855: DO Color Copies	01 2530 550 000	202.63
INV615783	12/31/2024		129829: HS Faculty Lounge BW Copies	01 2530 550 001	1,076.18
INV615783	12/31/2024		129853: HS Office BW Copies	01 2530 550 001	170.08
INV615783	12/31/2024		129853: HS Office Color Copies	01 2530 550 001	1,099.39
INV615783	12/31/2024		129856: MS Lounge BW Copies	01 2530 550 002	256.25
INV615783	12/31/2024		129856: MS Lounge Color Copies	01 2530 550 002	1,889.00
INV615783	12/31/2024		129886: MS Library BW Copies	01 2530 550 002	616.14
INV615783	12/31/2024		129857: EL Office BW Copies	01 2530 550 004	884.00
INV615783	12/31/2024		129857: EL Office Color Copies	01 2530 550 004	2,903.40
INV615783	12/31/2024		129883: EL Teach Lounge BW Copies	01 2530 550 004	840.62
INV615783	12/31/2024		129884: EL North Work room BW Copies	01 2530 550 004	1,192.24
INV615783	12/31/2024		129854: CEEC BW Copies	01 2530 550 005	240.58
INV615783	12/31/2024		129854: CEEC Color Copies	01 2530 550 005	1,228.31

Check Number: 15647

Check Type: Direct Deposit

Check Date: 01/13/2025 Vendor: ESU10

EDUCATIONAL SERVICE UNIT #10

Check Total:

25,493.63

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
12182024	12/18/2024		SpEd Supplemental Supervision Billing	01 1200 591 001	309.90
12182024	12/18/2024		Vocational Secondary Billing	01 1200 591 001	219.49
12182024	12/18/2024		Vocational Secondary Billing	01 1200 591 002	219.49
12182024	12/18/2024		SpEd Supplemental Supervision Billing	01 1200 591 002	309.89
12182024	12/18/2024		Deaf Education Secondary Billing	01 2151 591 001	397.12
12182024	12/18/2024		Speech SA Secondary Billing	01 2151 591 001	3,178.57
12182024	12/18/2024		Audiology School Age Sec Billing	01 2151 591 001	134.63
12182024	12/18/2024		Audiology School Age Sec Billing	01 2151 591 002	134.63
12182024	12/18/2024		Speech SA Secondary Billing	01 2151 591 002	3,178.57
12182024	12/18/2024		Deaf Education Secondary Billing	01 2151 591 002	397.13
12182024	12/18/2024		Deaf Education Elementary Billing	01 2151 591 002	397.12
12182024	12/18/2024		Speech SA Elementary Billing	01 2151 591 004	1,810.49
12182024	12/18/2024		Audiology School Age Elem Billing	01 2151 591 004	269.26
12182024	12/18/2024		Speech Birth-2 Billing	01 6408 591 000	4,669.16
12182024	12/18/2024		Audiology Birth-2 Billing	01 6408 591 000	67.31
12182024	12/18/2024		Audiology Ages 3-4 Billing	01 6408 591 005	67.31
12182024	12/18/2024		Speech Ages 3-4 Billing	01 6408 591 005	8,943.56
25556-1	12/12/2024		Wkshp: Title III Winter 2024 Mtg-Smock	01 1150 330 004	20.00
25556-2	12/12/2024		Early Childhood LETRS Licenses	01 1291 610 005	750.00
W145014	12/10/2024		Wkshp: IEP Academy-K Dugan	01 1291 330 005	20.00

Check Number: 15648

Check Type: Direct Deposit

Check Date: 01/13/2025 Vendor: FLASELEC

FLASH ELECTRIC, LLC

Check Total:

1,303.34

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
7273	12/17/2024		Repair emergency light in weight rm	01 2620 431 001	189.30
7289	12/30/2024		Hook up temp power-auditorium	01 2620 431 001	150.00

Checking Account: 1

**GENERAL CHECKING**

7292	12/30/2024		Replace GFCI in boiler room	01 2620 431 001	143.74
7295	12/30/2024		Repair bus barn light	01 2620 431 001	279.98
7302	12/30/2024		Lunchroom outlets	01 2620 431 001	540.32
Check Number: 15649	Check Type: Direct Deposit	Check Date: 01/13/2025	Vendor: PAPETIGE	PAPER TIGER SHREDDING	Check Total: 54.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
210702	12/31/2024		Paper Shredding HS	01 2610 420 001	27.00
210702	12/31/2024		Paper Shredding MS	01 2610 420 002	27.00
Check Number: 15650	Check Type: Direct Deposit	Check Date: 01/13/2025	Vendor: TMS	TIME MANAGEMENT SYSTEMS, INC.	Check Total: 190.86
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
325528	01/02/2025		AOD maintenance - Dec 2024	01 2510 643 000	190.86
Check Number: 15651	Check Type: Direct Deposit	Check Date: 01/13/2025	Vendor: WBARFIRE	W Bar Fire Extinguishers LLC	Check Total: 77.68
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2945	12/17/2024		Annual service for fire extinguishers	01 2670 431 000	16.00
2945	12/17/2024		6 yr 2.5 lb Service ABC	01 2670 431 000	15.00
2945	12/17/2024		6 yr Service 10 lb ABC	01 2670 431 000	19.00
2945	12/17/2024		Valve stems	01 2670 431 000	23.88
2945	12/17/2024		O rings	01 2670 431 000	3.80

\*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 135,572.30

**Detail Check Register**  
 Unposted; Batch Description JAN 2025 CHECKS

**Checking Account: 6**                      **LUNCH FUND**  
 Check Number: 26659                      Check Type: Check

Check Date: 01/13/2025    Vendor: OPAAFOOD    OPAA! FOOD MANAGEMENT OF NEBRASKA, LLC    Check Total: 51,449.76

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
NE00061756	12/31/2024		Student Lunches	06 3100 340 000	42,608.43
NE00061756	12/31/2024		Student Breakfasts	06 3100 340 000	6,397.32
NE00061756	12/31/2024		Snacks	06 3100 340 000	1,477.74
NE00061756	12/31/2024		Ala Carte sales	06 3100 340 000	4,548.07
NE00061756	12/31/2024		Adult Lunches	06 3100 340 000	494.60
NE00061756	12/31/2024		Adult Breakfasts	06 3100 340 000	72.88
NE00061756	12/31/2024		Commodity credit	06 3100 340 000	(4,149.28)

\*Denotes Expensed Invoice Item

Checking Account ID: 6

Total without Voids: 51,449.76

**Detail Check Register**

Posted; Batch Description DEPRECIATION FUND JAN 2025

Checking Account: 2

**DEPRECIATION**

Check Number: 1045      Check Type: Automatic Payment      Check Date: 01/13/2025      Vendor: MORRENGI      Morrissey Engineering, Inc.      Check Total: 8,500.00

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
25886	01/02/2025		HS Auditorium-Assessment Phase	02 2900 450 001	8,500.00

Check Number: 1046      Check Type: Automatic Payment      Check Date: 01/13/2025      Vendor: WILKARCH      WILKINS ARCHITECTURE DESIGN      Check Total: 2,902.45

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
6443	12/30/2024		HS-Auditorium	02 2900 450 001	2,500.00
6443	12/30/2024		HS-Auditorium Reimbursements	02 2900 450 001	402.45

\*Denotes Expensed Invoice Item

Checking Account ID: 2

Total without Voids: 11,402.45

**Detail Check Register**

Posted; Batch Description EMPLOYEE BENEFITS JAN 2025

Checking Account: 3

**EMPLOYEE BENEFIT**

Check Number: 1102

Check Type: Automatic Payment Check Date: 01/13/2025 Vendor: AMERITAS

Ameritas Life Insurance Corp.

Check Total:

44.32

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
JAN2025	01/01/2025		COBRA Vision premium-Cover	03 9000 950 000	13.16
JAN2025	01/01/2025		COBRA Vision premium-Dahlgren	03 9000 950 000	31.16

\*Denotes Expensed Invoice Item

Checking Account ID: 3

Total without Voids: 44.32

9. **DISCUSS, CONSIDER AND TAKE ACTION ON THE RESIGNATION OF CERTIFIED TEACHERS**

- Karen Bereckman, 2nd Grade

December 16,2024

Dear Cozad School Administration and Board Members,

After much reflection and consideration, I am writing to formally announce my retirement from Cozad Community Schools at the end of this school year 2024-2025. It is with mixed emotions that I take this step, as my time in the classroom has been one of the most fulfilling and rewarding experiences of my life. However, after 36 years, I believe the time has come for me to turn the page to the next chapter of my life.

This decision has not come easily. Throughout my career, I have been fortunate to work alongside so many talented, passionate, and driven teachers and staff members who have made my choice to become an educator one that I will never regret. I am honored and blessed to have taught the children of Cozad. It is a privilege to be a part of their educational journey.

I would like to extend my sincere gratitude to all of you for your support throughout my career. The success and joy of teaching is never a solo endeavor, and I am deeply thankful to everyone who has been part of my journey.

Though I am retiring from teaching, I am not saying goodbye, I look forward to staying in touch and following the continued success of our school and students.

Thank you once again for everything. I am truly honored to have had the opportunity to work with each of you.

With warmest regards and deepest appreciation,

Karen Berreckman

10. **DISCUSS, CONSIDER AND TAKE ACTION ON THE RESIGNATION OF ADMINISTRATOR BRIAN REGELIN**

December 18, 2024

Dr. Dan Endorf  
Cozad School Board  
Cozad Community Schools

Dear Dr. Endorf and Members of the Cozad School Board,

After much thoughtful consideration, I am writing to inform you that I have made the decision to retire from my position as Middle School Principal at Cozad Community Schools, effective May 31, 2025. At that time, I will have fulfilled my 215 working days of service as outlined in my contract.

It is with mixed emotions that I make this announcement, as my time at Cozad Community Schools has been nothing short of rewarding. I am extremely grateful for the opportunity to serve as an administrator in this district for the past 21 years. Working alongside so many dedicated and passionate individuals has truly been one of the greatest privileges of my career. I have enjoyed being part of this amazing school and community, and I will certainly miss all the wonderful people I have had the privilege to work with over the years.

I am incredibly proud of the work we have accomplished together as a team. Our students are fortunate to be surrounded by such high-quality educators, staff, and support personnel, all of whom have contributed to the success and well-being of our school community. I have no doubt that our school district will continue to thrive long into the future under the guidance of our current leadership.

I would also like to express my heartfelt gratitude to the Cozad School Board for your unwavering support over the years. Your dedication to the success of our students and the well-being of our staff has made a tremendous impact on my ability to lead and grow in this role.

Thank you to each and every one of you for making the past 21 years here such an extraordinary place to work. I will always cherish the relationships, memories, and accomplishments we've shared, and I look forward to finishing out the year on a strong note.

Sincerely,



Brian Regelin  
Middle School Principal  
Cozad Community Schools

11. **DISCUSS, CONSIDER AND TAKE ACTION ON HIRING TIM NEGLEY AS AN ELEMENTARY TEACHER FOR THE 2025-26 SCHOOL YEAR**
12. **DISCUSS, CONSIDER AND TAKE ACTION REGARDING THE RESIGNATION OF CONNOR WILLIAMS, DIRECTOR OF TEACHING AND LEARNING**
13. **DISCUSS, CONSIDER AND TAKE ALL NECESSARY ACTION WITH REGARD TO POSSIBLE APPROVAL AND AUTHORIZATION TO EXECUTE A REAL ESTATE PURCHASE AND SALE AGREEMENT FOR THE SURPLUS AND SALE BY THE DISTRICT OF APPROXIMATELY 1.16 ACRES OF SURPLUS REAL PROPERTY KNOWN AS THE COZAD EARLY EDUCATION CENTER**

**REAL ESTATE PURCHASE AND SALE AGREEMENT**  
**Cozad Early Education Center**

This Real Estate Purchase and Sale Agreement (“Agreement”) is made and effective as of the date of execution by the last signing party below (“Effective Date”), by and between the Dawson County School District 24-0011, a/k/a Cozad Community Schools, a Class III public school district under the laws and statutes of the State of Nebraska (“Seller”), and Learning Adventures Child Care Center – Cozad, LLC, a Nebraska limited liability company (“Buyer”).

WHEREAS, Seller owns a tract of real property generally described as Blocks 1, 2, 7 and 8, Schmeckle’s Subdivision of Lot 1 & 5 & Part Lot 7, Tract B, Subdivision of Part SW1/4 of Section 6, Township 10 North, Range 23 West of the 6th P.M., Dawson County, Nebraska (“School Property”).

WHEREAS, Seller has offered to sell and Buyer has agreed to purchase a portion of the School Property, as more specifically defined below, on the terms, conditions, and contingencies hereinafter set forth;

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein, the parties agree as follows:

1. PROPERTY. Seller agrees to sell to Buyer and Buyer agrees to purchase from Seller the approximately 1.16 acres of real estate (as defined in Neb. Rev. Stat. § 76-201), along all buildings, structures, fixtures, facilities, installations and other improvements located thereon, with the legal description described on attached Exhibit “A” and with a general diagram shown on attached Exhibit “B” (“CEEC Property”). The final legal description for the CEEC Property, after successful achievement of the Governmental Approvals (described below), shall be the basis for the Closing and the Deed described herein. Upon successful achievement of the Governmental Approvals as provided in this Agreement, and Seller agrees to sell to Buyer and Buyer agrees to purchase from Seller the CEEC Property. The CEEC Property shall be conveyed from Seller to Buyer by special warranty deed, free and clear of all liens, encumbrances, and restrictions, except those shown of record.

2. PURCHASE PRICE. The purchase price for the CEEC Property shall be TWENTY THOUSAND DOLLARS (\$ 20,000.00) (“Purchase Price”). On the Effective Date of this Agreement, the Buyer shall pay to the Seller an earnest money deposit in the amount of \$15,000.00 (“Deposit”) to be held by the Seller and paid in accordance with the terms and conditions of this Agreement. Buyer and Seller acknowledge that the Security Deposit in the amount of \$15,000 paid by Buyer to Seller as part of the separate Lease Purchase Agreement shall constitute the Deposit under this Agreement. At Closing, the Deposit shall be applied to the Purchase Price and the balance of the Purchase Price shall be paid by Buyer in cash or certified funds to Seller at Closing.

3. GOVERNMENTAL APPROVALS.

a. Within one hundred eighty (180) days after the Effective Date or allowed extensions thereof ("Due Diligence Period"), Buyer shall cause the CEEC Property to be subdivided and platted as a separate lot of record with the appropriate governmental authorities with jurisdiction over the School Property ("Governmental Approvals"). After subdivision and platting, the remaining portion of the School Property will be referred to herein as the "Remaining School Property". Buyer shall bear all costs in connection with any such necessary or required Governmental Approvals. Seller shall not be required to incur any duty, liability or obligation, contingent or otherwise, relating to the Governmental Approvals under this Agreement. Seller will reasonably cooperate with Buyer in connection with such applications and will execute documents which may be necessarily or appropriately executed by Seller in connection with said applications. Buyer will give Seller and its attorney copies of all documents, instruments, correspondence, statements, or other information regarding the applications or any recommendations, rulings or determinations in a timely fashion.

b. The parties understand, acknowledge and agree that the Property may not meet the yard requirements, or other requirements, for the R-2 medium density residential zoning district under the City of Cozad, Nebraska, zoning ordinance. The Buyer understands that it is solely responsible for seeking and obtaining the Governmental Approvals for the Property, which may require the Buyer to seek a variance from any yard or other requirements from the City of Cozad, and that the Seller will not and is not obligated to alter the boundary of the Property to enable the Buyer to obtain Governmental Approvals. The Property and legal description for the Property will not change.

c. If Buyer is unable to obtain satisfactory Governmental Approvals described herein before the expiration of the Due Diligence Period through no fault of the Buyer, the Due Diligence Period shall be automatically extended for the amount of time necessary for the Buyer to obtain satisfactory Governmental Approvals. Provided, however, if Buyer is unable to obtain satisfactory Governmental Approvals within one (1) year after the Effective Date of this Agreement, either Seller or Buyer may terminate this Agreement by giving written notice to the other party. If either party gives written notice to terminate the Agreement, this Agreement shall null and void and then the parties shall have no further obligations under this Agreement.

4. USE RESTRICTIONS. Buyer, on behalf of itself and its successors and assigns, covenants, represents and warrants to Seller that the CEEC Property shall be held, used, sold and conveyed subject to the following restrictions, covenants, conditions and easements. The Buyer shall use the CEEC Property solely as a child day care and for no other purpose. The CEEC Property may not be held, used, sold, conveyed or transferred, in whole or in part, for any use or purpose inconsistent with public school uses on the Remaining School Property or for any use or purpose which is not an allowable permitted or conditional use in the R-2 medium density residential zoning district, including but not limited to the forgoing impermissible uses: automobile repair shop, automobile services, automobile rental and/or sales, automobile wrecking yard, service station, club, nightclub, bar, beer garden, brewery, car wash, convenience store, fuel store, liquor / package store, dispensary, e-cigarette or "vape" store, adult establishments, sexually oriented business, adult bookstore, adult cabaret, adult companionship establishment, adult entertainment establishment (as defined by City of Cozad, Nebraska, zoning ordinance), adult novelty store, adult video store. At Closing, Buyer agrees to sign and cause to be filed against the

Property a Declaration of Use Restriction in substantially the form attached hereto as Exhibit "C". Buyer agrees that Seller and the Remaining School Property shall not be included in any sanitary and improvement district, neighborhood homeowner's or other property owner association for the CEEC Property. Buyer further agrees that neither Seller nor the Remaining School Property shall have any obligations or responsibilities to any sanitary and improvement district, neighborhood homeowner's association or any other property owner association that may be created for the CEEC Property and neither Seller nor the Remaining School Property shall be required or obligated to pay any dues or assessments to any such sanitary and improvement district, homeowner's association, property owner association or for any stormwater detention/retention facilities. It is intended that the restriction set forth herein shall run with the CEEC Property and create an equitable servitude in favor of the Remaining School Property, shall bind every person having any fee, leasehold or other interest therein, and shall inure to the benefit of the respective parties and their successors, assigns, heirs and personal representatives.

5. PARKING EASEMENT. At Closing, Buyer agrees to sign and cause to be filed against the Property a Permanent Easement for vehicle parking along a portion of the Property along the eastern side, in substantially the form attached hereto as Exhibit "D".

6. TITLE. At Closing, Seller will execute and deliver a special warranty deed conveying marketable title and the entire fee simple interest to the CEEC Property to Buyer, except for any Permitted Exceptions.

7. TAXES. Real estate and personal property taxes on the CEEC Property prior to the Date of Closing shall be paid by Seller. The taxes for the year of the Date of Closing shall be prorated to the Date of Closing and shall be prorated based upon the then most current property valuations and upon the most current tax rate as determined by law.

8. CLOSING. "Closing" or the "Date of Closing" shall be thirty (30) days after the expiration of the Due Diligence Period, or a mutually agreed upon date prior thereto or any mutually agreed upon extensions thereof, but in any event not later than thirteen (13) months after the Effective Date of this Agreement. At Closing, the Buyer shall pay the Purchase Price in cash or certified funds to Seller.

9. CLOSING COSTS. Seller shall be responsible for the following costs at Closing: (a) costs for preparation of the Deed; (b) one-half (1/2) of the cost of a standard owner's title insurance policy; and (c) Seller's attorneys' fees, if any. Buyer shall be responsible for the following costs at Closing: (a) costs for recording the Deed; (b) one-half (1/2) of the cost of a standard owner's title insurance policy; (c) cost to obtain any extended coverage in or any endorsements to the owner's title insurance policy; (d) Buyer's attorneys' fees. Each party shall bear its own costs required to perform such party's obligations under this Agreement.

10. RISK OF LOSS. Risk of loss or damage to the CEEC Property shall rest with Buyer, as sole tenant of the CEEC Property, until the time of delivery of possession at Closing.

11. NO REAL ESTATE COMMISSION AND FINDER'S FEE. The parties agree that no party hereto shall be liable for any real estate broker's commission, agent's commission, or

finder's fee, in connection with the transaction contemplated by this Agreement; and each party warrants to the other party that it shall indemnify and hold harmless for any and all claims of any person for broker's or agent's commissions or finder's fees in connection with this transaction. Buyer and Seller represent that no party was used as an agent or finder to bring about this transaction.

12. CONDITION OF CEEC PROPERTY. Buyer hereby acknowledges that Buyer has personally examined the CEEC Property prior to entering into this Agreement. This Agreement is based upon Buyer's personal inspection of the CEEC Property and not upon any representation or warranties or conditions by Seller or Seller's agents. Buyer agrees Buyer is buying the CEEC Property on an "AS IS, WHERE-IS" basis, with all faults and with no warranties, express or implied, except for the warranties and representations as provided in this Agreement and the warranties in the special warranty deed. THE SALE OF THE CEEC PROPERTY HEREUNDER IS AND WILL BE MADE ON AN "AS IS", "WHERE IS," AND "WITH ALL FAULTS" BASIS, WITHOUT REPRESENTATIONS AND WARRANTIES OF ANY KIND OR NATURE, EXPRESS, IMPLIED OR OTHERWISE, INCLUDING ANY REPRESENTATION OR WARRANTY CONCERNING TITLE TO THE CEEC PROPERTY, THE PHYSICAL CONDITION OF THE CEEC PROPERTY (INCLUDING THE CONDITION OF THE SOIL OR THE IMPROVEMENTS), THE ENVIRONMENTAL CONDITION OF THE CEEC PROPERTY (INCLUDING THE PRESENCE OR ABSENCE OF HAZARDOUS SUBSTANCES ON OR AFFECTING THE PROPERTY), THE COMPLIANCE OF THE CEEC PROPERTY WITH APPLICABLE LAWS AND REGULATIONS (INCLUDING ZONING AND BUILDING CODES OR THE STATUS OF DEVELOPMENT OR USE RIGHTS RESPECTING THE CEEC PROPERTY), STATE OF REPAIR, INCOME, EXPENSES, OPERATIONS OF THE CEEC PROPERTY, THE ACCURACY OR COMPLETENESS OF ANY INFORMATION PROVIDED BY SELLER WITH RESPECT TO THE CEEC PROPERTY, THE ASSIGNABILITY, ASSUMABILITY, TRANSFERABILITY OR VALIDITY OF ANY LICENSES, PERMITS, GOVERNMENT APPROVALS, WARRANTIES OR GUARANTIES RELATING TO THE CEEC PROPERTY OR THE USE AND OPERATION THEREOF, PRIOR OR CURRENT OPERATIONS CONDUCTED ON THE CEEC PROPERTY, THE FINANCIAL CONDITION OF THE CEEC PROPERTY OR ANY OTHER REPRESENTATION OR WARRANTY RESPECTING ANY INCOME, EXPENSES, CHARGES, LIENS OR ENCUMBRANCES, RIGHTS OR CLAIMS ON, AFFECTING OR PERTAINING TO THE CEEC PROPERTY OR ANY PART THEREOF. BUYER HAS NOT BEEN INDUCED BY AND HAS NOT RELIED UPON ANY STATEMENT, REPRESENTATION OR AGREEMENT, WHETHER EXPRESS OR IMPLIED, NOT SPECIFICALLY SET FORTH IN THIS AGREEMENT. SELLER SHALL NOT BE LIABLE OR BOUND IN ANY MANNER BY ANY ORAL OR WRITTEN STATEMENT, REPRESENTATION, WARRANTY, AGREEMENT OR INFORMATION PERTAINING TO THE CEEC PROPERTY OR THIS AGREEMENT, MADE BY ANY AGENT, EMPLOYEE, OR ANY OTHER PERSON.

13. DEFAULT. In the event either party fails to comply with any of the material terms hereof, then the other party may declare a default and shall provide written notice to the defaulting party specifying the nature thereof and detailing the reasons for the default. The defaulting party shall have ten (10) days after receipt of such notice to cure the default, provided, however, in the case of a default that cannot in the exercise of reasonable diligence be cured within such ten (10)

day period, the defaulting party shall have a reasonable time beyond such ten (10) day period to cure the same with the exercise of reasonable diligence not to exceed ninety (90) days after receipt of notice unless otherwise mutually agreed. If any of the events of default set forth in this Agreement shall occur and the defaulting party fails to cure the same within the express curative time period herein provided, the other party may seek any remedy at law or in equity without notice or demand, including specific performance by the non-defaulting party. No delay or omission of any party in exercising any remedies or power accruing upon any event of default shall impair any remedies or power or shall be construed to be a waiver of any event of default or any acquiescence therein.

14. ASSIGNMENT. Neither party may assign this Agreement without the prior written consent of the other party, such consent may be withheld for any reason.

15. SEVERABILITY. If any non-economic mutual term or provision of this Agreement or the application thereof to any person or circumstances shall to any extent be invalid or unenforceable, the remainder of this Agreement or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforced to the fullest extent permitted by law.

16. FURTHER ASSURANCES. Each undersigned party will, except as otherwise provided herein, whenever it shall be necessary to do so by the other, promptly execute, acknowledge, and deliver, or cause to be executed, acknowledged, or delivered, documents as may be necessary or proper to effectuate the covenants and agreements herein provided. Each of the undersigned parties shall cooperate in good faith with the other.

17. INTERPRETATIONS. Any uncertainty or ambiguity existing herein shall not be interpreted against either party because such party prepared any portion of this Agreement, but shall be interpreted according to the application of rules of interpretation of contracts generally.

18. CONSTRUCTION. Whenever used herein including acknowledgments, the singular shall be construed to include the plural, the plural the singular, and the use of any gender shall be construed to include and be applicable to all genders as the context shall warrant.

19. NON-MERGER. All covenants, representations and warranties made herein are intended to survive Closing and shall not be merged in the Deed unless otherwise stated in this Agreement. This Agreement shall not be canceled at Closing.

20. ENTIRE AGREEMENT. This Agreement contains the entire agreement of the parties relating to the transaction contemplated hereby, and all prior or contemporaneous agreements, understandings, representations, warranties and statements, oral or written, are merged herein. This Agreement cannot be modified or altered unless reduced to writing and consented to by all the undersigned parties.

21. NOTICE AND DEMANDS. Notice, demand, or other communication mandated by this Agreement by either party to the other shall be sufficiently given or delivered if it is sent

by registered or certified mail, postage prepaid, return receipt requested, or delivered personally to the following addresses:

Seller: Cozad Community Schools  
1710 Meridian Avenue  
Cozad, Nebraska 69130  
ATTN: Superintendent of Schools

Buyer: Learning Adventures Child Care Center – Cozad, LLC  
33 Wild Horse Road  
Gothenburg, NE 69138  
ATTN: Casey Madsen

Copy to: Perry, Guthery, Haase & Gessford, P.C., L.L.O.  
233 South 13th Street, Suite 1400  
Lincoln, NE 68508  
ATTN: Derek A. Aldridge

Copy to: Heldt, Mckeone, & Copley  
P.O. Box 1050  
710 North Grant  
Lexington, NE 68850  
ATTN: Brian W. Copley

22. EXECUTION IN COUNTERPARTS. This Agreement may be executed in two or more counterparts, each of which shall be an original but all of which shall constitute one and the same instrument.

23. GOVERNING LAW. All aspects of this Agreement shall be governed by the laws of the State of Nebraska.

24. SUCCESSORS AND ASSIGNS. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, legatees, devisees, personal representatives, successors and assigns.

25. TIME IS OF THE ESSENCE. The parties agree time is of the essence.

IN WITNESS WHEREOF, this Agreement has been executed by the duly authorized representatives of the parties as of the date set forth below.

DAWSON COUNTY SCHOOL DISTRICT  
24-0011, A/K/A, COZAD COMMUNITY  
SCHOOLS, "Seller"

LEARNING ADVENTURES CHILD  
CARE CENTER – COZAD, LLC, "Buyer"

By: \_\_\_\_\_  
Name: Kiley Goff  
Title: President, Board of Education  
Date: \_\_\_\_\_

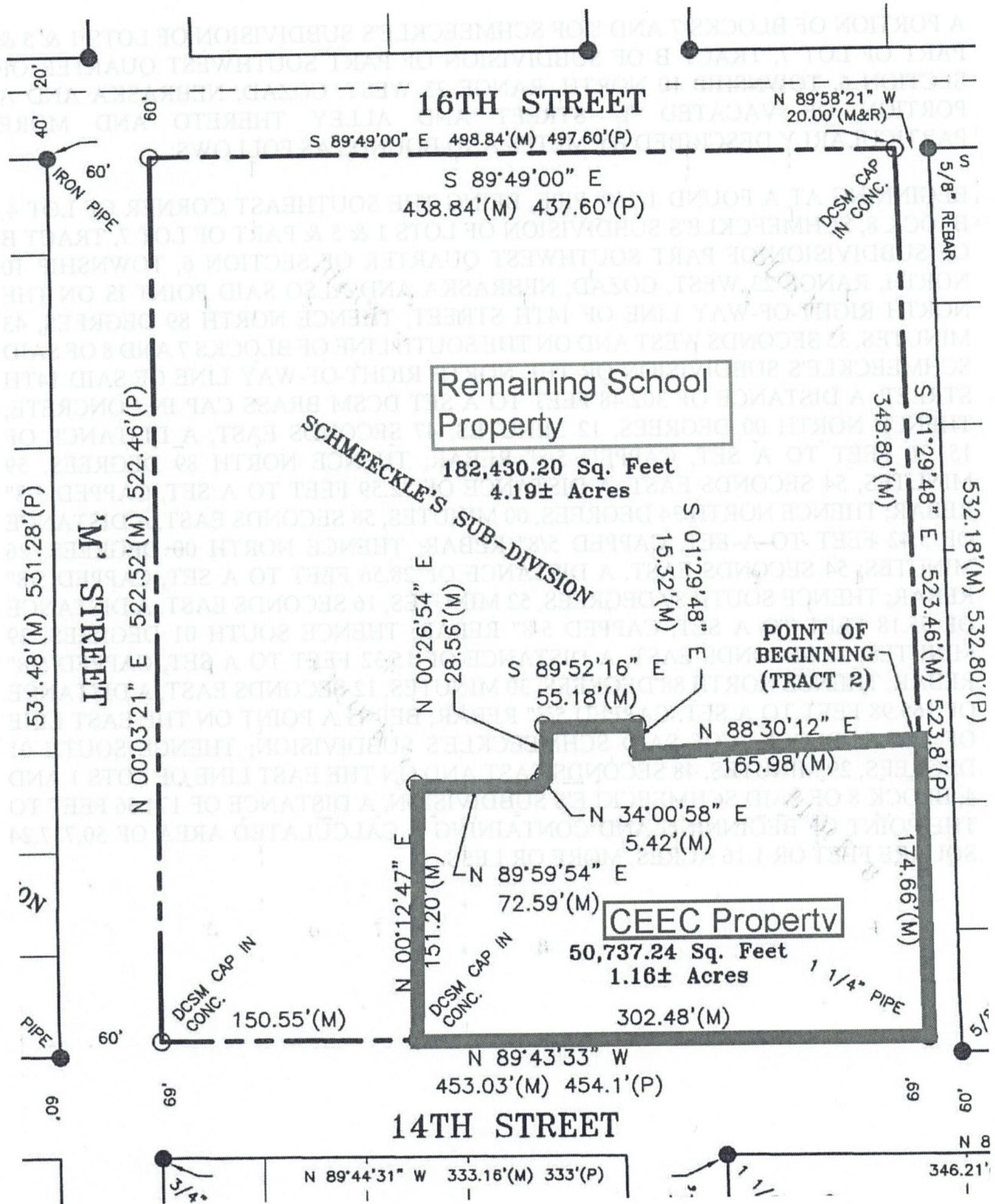
By: Casey Madsen  
Name: Casey Madsen  
Title: Member  
Date: 01/06/2025

Exhibit "A"  
Legal Description of CEEC Property

A PORTION OF BLOCKS 7 AND 8 OF SCHMEECKLE'S SUBDIVISION OF LOTS 1 & 5 & PART OF LOT 7, TRACT B OF SUBDIVISION OF PART SOUTHWEST QUARTER OF SECTION 6, TOWNSHIP 10 NORTH, RANGE 23 WEST, COZAD, NEBRASKA AND A PORTION OF VACATED 'L' STREET AND ALLEY THERETO AND MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING AT A FOUND 1 1/4" PIPE, BEING THE SOUTHEAST CORNER OF LOT 4, BLOCK 8, SCHMEECKLE'S SUBDIVISION OF LOTS 1 & 5 & PART OF LOT 7, TRACT B OF SUBDIVISION OF PART SOUTHWEST QUARTER OF SECTION 6, TOWNSHIP 10 NORTH, RANGE 23 WEST, COZAD, NEBRASKA AND ALSO SAID POINT IS ON THE NORTH RIGHT-OF-WAY LINE OF 14TH STREET; THENCE NORTH 89 DEGREES, 43 MINUTES, 33 SECONDS WEST AND ON THE SOUTH LINE OF BLOCKS 7 AND 8 OF SAID SCHMEECKLE'S SUBDIVISION OR THE NORTH RIGHT-OF-WAY LINE OF SAID 14TH STREET, A DISTANCE OF 302.48 FEET TO A SET DCSM BRASS CAP IN CONCRETE; THENCE NORTH 00 DEGREES, 12 MINUTES, 47 SECONDS EAST, A DISTANCE OF 151.20 FEET TO A SET, CAPPED 5/8" REBAR; THENCE NORTH 89 DEGREES, 59 MINUTES, 54 SECONDS EAST, A DISTANCE OF 72.59 FEET TO A SET, CAPPED 5/8" REBAR; THENCE NORTH 34 DEGREES, 00 MINUTES, 58 SECONDS EAST, A DISTANCE OF 5.42 FEET TO A SET, CAPPED 5/8" REBAR; THENCE NORTH 00 DEGREES, 26 MINUTES, 54 SECONDS EAST, A DISTANCE OF 28.56 FEET TO A SET, CAPPED 5/8" REBAR; THENCE SOUTH 89 DEGREES, 52 MINUTES, 16 SECONDS EAST, A DISTANCE OF 55.18 FEET TO A SET, CAPPED 5/8" REBAR; THENCE SOUTH 01 DEGREES, 29 MINUTES, 48 SECONDS EAST, A DISTANCE OF 15.32 FEET TO A SET, CAPPED 5/8" REBAR; THENCE NORTH 88 DEGREES. 30 MINUTES. 12 SECONDS EAST, A DISTANCE OF 165.98 FEET TO A SET, CAPPED 5/8" REBAR, BEING A POINT ON THE EAST LINE OF LOT 1, BLOCK 8 OF SAID SCHMEECKLE'S SUBDIVISION; THENCE SOUTH 01 DEGREES, 29 MINUTES, 48 SECONDS EAST AND ON THE EAST LINE OF LOTS 1 AND 4, BLOCK 8 OF SAID SCHMEECKLE'S SUBDIVISION, A DISTANCE OF 174.66 FEET TO THE POINT OF BEGINNING AND CONTAINING A CALCULATED AREA OF 50,737.24 SQUARE FEET OR 1.16 ACRES, MORE OR LESS.

Exhibit "B"  
Diagram of CEEC Property



novelty store, adult video store.

2. Covenant to Run With the Land. It is intended that the restriction set forth herein shall run with the Restricted Property and create an equitable servitude in favor of the Benefited Property, shall bind every person having any fee, leasehold or other interest therein, and shall inure to the benefit of the respective parties and their successors, assigns, heirs and personal representatives.

3. Governing Law. This Declaration is declared to have been made under the laws of the State of Nebraska.

4. Amendment. The provisions of this Declaration may be modified or amended, in whole or in part, or terminated, only by the written consent of the owner of the Benefited Property, evidenced by a document that has been fully executed and acknowledged by such party and recorded in the office of the Register of Deeds of Dawson County, Nebraska.

5. Remedies and Enforcement. In the event of a breach or threatened breach by the owner of any portion of the Restricted Property, or such owner's tenants or their employees, agents, contractors, customers, invitees, or licensees, of any of the terms, covenants, restrictions or conditions hereof, the owner of the Benefited Property shall be entitled forthwith to full and adequate relief by injunction and/or all such other available legal and equitable remedies from the consequences of such breach.

IN WITNESS WHEREOF, the undersigned has executed this Declaration on the day and year first above written.

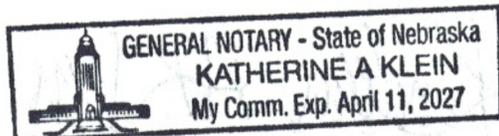
"DECLARANT"

Learning Adventures Child Care Center –  
Cozad, LLC, a Nebraska limited liability  
company

By: Casey Madsen  
Casey Madsen, Manager

STATE OF NEBRASKA )  
 ) ss.  
COUNTY OF Dawson )

The foregoing instrument was acknowledged before me this 6<sup>th</sup> day of January, 2025, by Casey Madsen, manager on behalf of Learning Adventures Child Care Center – Cozad, LLC, a Nebraska limited liability company.



Katherine A. Klein  
Notary Public





## **SECOND AMENDMENT TO LEASE PURCHASE AGREEMENT**

This Second Amendment to Lease-Purchase Agreement (“Second Amendment”) is entered into and effective as of the date of the last signing party below, by and between the Cozad Community School District (“Seller/Landlord”) and Casey Madsen and Jacob Madsen (“Buyer/Tenant”) (collectively, the “Parties”), and hereby modifies, alters and amends that certain Lease-Purchase Agreement with an Effective Date of June 13, 2023 (“Agreement”), and that certain First Amendment to Lease-Purchase Agreement dated December 21, 2023 (“First Amendment”) between the Parties. All capitalized terms herein have the same meaning as in the Agreement and/or the First Amendment unless otherwise defined herein. Unless otherwise modified herein, all other terms of the Agreement and First Amendment remain in full force and effect.

In consideration of the mutual promises and covenants set forth herein, and in the Agreement and First Amendment, Seller/Landlord and Buyer/Tenant agree to the modifications to and addition of the following paragraphs:

**24. TERM, TERMINATION AND EXERCISE PURCHASE OPTION:** The Parties agree to modify the lease Term contained in paragraph 2 of the Agreement and First Amendment as follows. By mutual agreement, the Parties agree to terminate the lease of the Premises contingent upon, and effective as of, the date of closing of the sale and transfer of the Premises by the Seller/Landlord and the purchase of the Premises by the Buyer/Tenant pursuant to the terms and conditions of the separate Real Estate Purchase and Sale Agreement (described in paragraph 25 below). By this Second Amendment, the Parties understand, acknowledge and agree that Buyer/Tenant is electing to exercise the option to purchase the Premises on the terms provided in paragraph 25 below. Until the closing of the purchase and sale transaction, Subsequent Rent in the monthly amount of \$1,291.67, shall be due and payable by the Buyer/Tenant to Seller/Landlord. Upon closing of the purchase and sale transaction, the Term of the Agreement and First Amendment shall automatically expire, the Agreement, the First Amendment and this Second Amendment shall terminate, and the parties shall have no further or future obligations to each other under the Agreement, the First Amendment or this Second Amendment. If the separate Real Estate Purchase and Sale Agreement is terminated pursuant to its terms or closing on the sale and transfer of the Premises does not occur as provided in the separate Real Estate Purchase and Sale Agreement, this Second Amendment shall automatically terminate and thereafter the lease shall remain in full force and effect pursuant to the Agreement and First Amendment.

**25. PROPERTY PURCHASE AGREEMENT:** Contemporaneously with this Second Amendment, the Parties agree to sign, execute and deliver the separate Real Estate Purchase and Sale Agreement which contains the full terms and conditions for the purchase and sale transaction for the Premises.

**Seller/Landlord:**

Cozad Community Schools

By: \_\_\_\_\_  
Name: Kiley Goff  
Title: President, Board of Education  
Date: \_\_\_\_\_

**Buyer/Tenant:**

Casey Madsen and Jacob Madsen

By: Casey Madsen  
Name: Casey Madsen  
By: Jacob Madsen  
Name: Jacob Madsen  
Date: 01/06/2025

14. **DISCUSS, CONSIDER AND TAKE ACTION ON ACCEPTING FIVE YEAR-OLD STUDENT APPLICATIONS FOR THE 2025-26 C.E.E.C. PRESCHOOL WHILE RETAINING THE MAXIMUM NUMBER OF STUDENTS ENROLLED IN THE PRESCHOOL**
15. **DISCUSS, CONSIDER AND TAKE ACTION ON THE 2025-2026 MASTER CALENDAR**

## 2025-26 District Calendar Options:

#1: Standard: all dates coincide with the 2024-25 calendar.

#2: Fix December Draft: Teacher contract days are now on Jan 5 and May 22 instead of Dec 22 and Dec 23.

#3: Fix PT Conf/State Wrestling Draft: Standard calendar (#1 option) except switch PT Conf to Friday, Feb 27. A teacher contract day is now on May 22 rather than Feb 19.

#4: Jambalaya Draft (Fix December, State WR, PT Conf.); Teacher contract days are now on Jan 5 and May 22 instead of Dec 22 and Dec 23. PT Conf moved to Friday, Feb 27; early-out now on Feb 18 instead of Feb 19.

# COZAD COMMUNITY SCHOOLS

## 2025-2026

### School Year

- 0 No School
- 0 No School for Students
- 0 Last Day of Quarter/Semester
- 0 No School, PTC, 8 am to 8 pm
- First & Last Days
- 2:00 pm Early Dismissal, PK-12

12 New Teachers  
13-19 Teacher Prof Development  
20 First Day of School

August 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JANUARY 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1-6 No School  
6 Teacher Prof Development  
21 Early Dismissal, 2 pm

1 No School  
3 Early Dismissal, 2 pm  
17 Early Dismissal, 2 pm

September 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

FEBRUARY 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

4 Early Dismissal, 2 pm  
18 Early Dismissal, 2 pm  
19 Parent Teacher Conferences  
8am -8pm  
20 No School

1 Early Dismissal, 2 pm  
2 Parent Teacher Conferences  
8am -8pm  
3 No School  
15 Early Dismissal, 2 pm  
17 End of Quarter  
20 Teacher Prof Development

October 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

MARCH 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

11 Early Dismissal, 2 pm  
13 End of Quarter, No School  
25 Early Dismissal, 2 pm

5 Early Dismissal, 2 pm  
19 Early Dismissal, 2 pm  
26-28 No School

NOVEMBER 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

APRIL 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

1 Early Dismissal, 2 pm  
3 No School  
6 No School  
15 Early Dismissal, 2 pm

3 Early Dismissal, 2 pm  
17 Early Dismissal, 2 pm  
24-31 No School

DECEMBER 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

MAY 2026						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

6 Early Dismissal, 2 pm  
9 Commencement  
21 Last Day of School  
for Students  
11 am Dimissal

Certified Staff Days			
Aug	13	Jan	19
Sept	21	Feb	19.5
Oct	22.5	Mar	21
Nov	17	Apr	20
Dec	17	May	15
Total Staff Days		185	

Student Days			
Aug	8	Jan	18
Sept	21	Feb	18
Oct	20	Mar	21
Nov	17	Apr	20
Dec	17	May	15
Total Student Days		175	

Fix December DRAFT

#2

# COZAD COMMUNITY SCHOOLS

2025-2026

School Year

- 0 No School
- 0 No School for Students
- 0 Last Day of Quarter/Semester
- 0 No School, PTC, 8 am to 8 pm
- First & Last Days
- 2:00 pm Early Dismissal, PK-12

- 12 New Teachers
- 13-18 Teacher Prof Development
- 19 First Day of School

August 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JANUARY 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- 1-5 No School
- 5 Teacher Prof Development
- 21 Early Dismissal, 2 pm

- 1 No School
- 3 Early Dismissal, 2 pm
- 17 Early Dismissal, 2 pm

September 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

FEBRUARY 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

- 4 Early Dismissal, 2 pm
- 18 Early Dismissal, 2 pm
- 19 Parent Teacher Conferences 8am -8pm
- 20 No School

- 1 Early Dismissal, 2 pm
- 2 Parent Teacher Conferences 8am -8pm
- 3 No School
- 22 Early Dismissal, 2 pm
- 17 End of Quarter
- 13 Teacher Prof Development

October 2025						
S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

MARCH 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- 11 Early Dismissal, 2 pm
- 13 End of Quarter, No School
- 25 Early Dismissal, 2 pm

- 5 Early Dismissal, 2 pm
- 19 Early Dismissal, 2 pm
- 26-28 No School

NOVEMBER 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

APRIL 2026						
S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

- 1 Early Dismissal, 2 pm
- 3 No School
- 6 No School
- 15 Early Dismissal, 2 pm

- 3 Early Dismissal, 2 pm
- 17 Early Dismissal, 2 pm
- 22-31 No School

DECEMBER 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

MAY 2026						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

- 6 Early Dismissal, 2 pm
- 9 Commencement
- 21 Last Day of School for Students 11 am Dimissal
- 22 Teacher Prof Development

Certified Staff Days			
Aug	13	Jan	20
Sept	21	Feb	19.5
Oct	22.5	Mar	21
Nov	17	Apr	20
Dec	15	May	16
Total Staff Days 185			

Student Days			
Aug	9	Jan	19
Sept	21	Feb	18
Oct	20	Mar	21
Nov	17	Apr	20
Dec	15	May	15
Total Student Days 175			

PT Conf/STATE WR Draft

#3

# COZAD COMMUNITY SCHOOLS

2025-2026

School Year

- 0 No School
- 0 No School for Students
- 0 Last Day of Quarter/Semester
- 0 No School, PTC, 8 am to 8 pm
- First & Last Days
- 2:00 pm Early Dismissal, PK-12

- 12 New Teachers
- 13-18 Teacher Prof Development
- 19 First Day of School

August 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JANUARY 2026							
S	M	T	W	T	F	S	
					1	2	3
4	5	6	7	8	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	29	30	31	

- 1-6 No School
- 6 Teacher Prof Development
- 21 Early Dismissal, 2 pm

- 1 No School
- 3 Early Dismissal, 2 pm
- 17 Early Dismissal, 2 pm

September 2025							
S	M	T	W	T	F	S	
		1	2	3	4	5	6
7	8	9	10	11	12	13	
14	15	16	17	18	19	20	
21	22	23	24	25	26	27	
28	29	30					

FEBRUARY 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

- 4 Early Dismissal, 2 pm
- 18 Early Dismissal, 2 pm
- 27 Parent Teacher Conferences 8am-8pm
- 19-20 No School

- 1 Early Dismissal, 2 pm
- 2 Parent Teacher Conferences 8am-8pm
- 3 No School
- 15 Early Dismissal, 2 pm
- 17 End of Quarter
- 20 Teacher Prof Development

October 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

MARCH 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- 11 Early Dismissal, 2 pm
- 13 End of Quarter, No School
- 25 Early Dismissal, 2 pm

- 5 Early Dismissal, 2 pm
- 19 Early Dismissal, 2 pm
- 26-28 No School

NOVEMBER 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

APRIL 2026						
S	M	T	W	T	F	S
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

- 1 Early Dismissal, 2 pm
- 3 No School
- 6 No School
- 15 Early Dismissal, 2 pm

- 3 Early Dismissal, 2 pm
- 17 Early Dismissal, 2 pm
- 24-31 No School

DECEMBER 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

MAY 2026							
S	M	T	W	T	F	S	
						1	2
3	4	5	6	7	8	9	
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	
31							

- 6 Early Dismissal, 2 pm
- 9 Commencement
- 21 Last Day of School for Students 11 am Dimissal
- 22 Teacher Prof Development

Certified Staff Days			
Aug	13	Jan	19
Sept	21	Feb	18.5
Oct	22.5	Mar	21
Nov	17	Apr	20
Dec	17	May	16
Total Staff Days 185			

Student Days			
Aug	9	Jan	18
Sept	21	Feb	17
Oct	20	Mar	21
Nov	17	Apr	20
Dec	17	May	15
Total Student Days 175			

# JAMBALAYA DRAFT (December, August, WR, PT conf)

#4

## COZAD COMMUNITY SCHOOLS

### 2025-2026

School Year

- 0 No School
- 0 No School for Students
- 0 Last Day of Quarter/Semester
- 0 No School, PTC, 8 am to 8 pm
- First & Last Days
- 2:00 pm Early Dismissal, PK-12

- 12 New Teachers
- 13-18 Teacher Prof Development
- 19 First Day of School

August 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JANUARY 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- 1-5 No School
- 5 Teacher Prof Development
- 21 Early Dismissal, 2 pm

- 1 No School
- 3 Early Dismissal, 2 pm
- 17 Early Dismissal, 2 pm

September 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

FEBRUARY 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

- 4 Early Dismissal, 2 pm
- 19 Early Dismissal, 2 pm
- 27 Parent Teacher Conferences 8am-8pm
- 20 No School

- 1 Early Dismissal, 2 pm
- 2 Parent Teacher Conferences 8am-8pm
- 3 No School
- 22 Early Dismissal, 2 pm
- 17 End of Quarter
- 13 Teacher Prof Development

October 2025						
S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

MARCH 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- 11 Early Dismissal, 2 pm
- 13 End of Quarter, No School
- 25 Early Dismissal, 2 pm

- 5 Early Dismissal, 2 pm
- 19 Early Dismissal, 2 pm
- 26-28 No School

NOVEMBER 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

APRIL 2026						
S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

- 1 Early Dismissal, 2 pm
- 3 No School
- 6 No School
- 15 Early Dismissal, 2 pm

- 3 Early Dismissal, 2 pm
- 17 Early Dismissal, 2 pm
- 22-31 No School

DECEMBER 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

MAY 2026						
S	M	T	W	T	F	S
						1
2						
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

- 6 Early Dismissal, 2 pm
- 9 Commencement
- 21 Last Day of School for Students 11 am Dimissal
- 22 Teacher Prof Development

Certified Staff Days			
Aug	13	Jan	20
Sept	21	Feb	19.5
Oct	22.5	Mar	21
Nov	17	Apr	20
Dec	15	May	16
Total Staff Days			185

Student Days			
Aug	9	Jan	19
Sept	21	Feb	18
Oct	20	Mar	21
Nov	17	Apr	20
Dec	15	May	15
Total Student Days			175

# COZAD COMMUNITY SCHOOLS

## 2025-2026

### School Year

**0** No School  
**0** No School for Students

**0** Last Day of Quarter/Semester  
**0** No School, PTC, 8 am to 8 pm

**0** First & Last Days  
**0** 2:00 pm Early Dismissal, PK-12

12 New Teachers  
 13-18 Teacher Prof Development  
 19 First Day of School

AUGUST 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JANUARY 2026						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

1-5 No School  
 5 Teacher Prof Development  
 21 Early Dismissal, 2 pm

1 No School  
 3 Early Dismissal, 2 pm  
 17 Early Dismissal, 2 pm

SEPTEMBER 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

FEBRUARY 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

4 Early Dismissal, 2 pm  
 19 Early Dismissal, 2 pm  
 20 No School  
 27 Parent Teacher Conferences  
 8am -8pm

1 Early Dismissal, 2 pm  
 2 Parent Teacher Conferences  
 8am -8pm  
 3 No School  
 17 End of Quarter  
 20 Teacher Prof Development  
 22 Early Dismissal, 2 pm

OCTOBER 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

MARCH 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

11 Early Dismissal, 2 pm  
 13 End of Quarter, No School  
 25 Early Dismissal, 2 pm

5 Early Dismissal, 2 pm  
 19 Early Dismissal, 2 pm  
 26-28 No School

NOVEMBER 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

APRIL 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

1 Early Dismissal, 2 pm  
 3 No School  
 6 No School  
 15 Early Dismissal, 2 pm

3 Early Dismissal, 2 pm  
 17 Early Dismissal, 2 pm  
 19 End of Quarter  
 22-31 No School

DECEMBER 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

MAY 2026						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

7 Early Dismissal, 2 pm  
 9 Commencement  
 21 Last Day of School  
 for Students  
 11 am Dimissal  
 22 Teacher Prof Development

Certified Staff Days			
Aug	13	Jan	20
Sept	21	Feb	19.5
Oct	22.5	Mar	21
Nov	17	Apr	20
Dec	15	May	16
Total Staff Days		185	

Student Days			
Aug	9	Jan	19
Sept	21	Feb	18
Oct	20	Mar	21
Nov	17	Apr	20
Dec	15	May	15
Total Student Days		175	

16. **DISCUSS, CONSIDER AND TAKE ACTION AUTHORIZING MRS. WOLFE AND UP TO THREE OTHER STAFF MEMBERS TO ATTEND A STUDENT DATA MANAGEMENT CONFERENCE FACILITATED BY POWERSCHOOL IN LAS VEGAS, NEVADA THIS SUMMER.**

<b>PSUG (PowerSchool User Group) National Conference: July 13-17, 2025. Las Vegas, NV</b>		<b>Registration for 4 days of sessions \$699.00. Includes 4 days of sessions, breakfast &amp; lunch each day (no lunch Thursday), admission to Vendor Expo, Admission to Vendor reception)</b>		<b>*Lodging &amp; Flights are an estimated cost at this time--no rooms or flights booked (1/9/2025)</b>			
	<b>Staff Attending</b>	<b>Building</b>	<b>Reg Fee</b>	<b>Lodging *</b>	<b>Room Fee (taxes, etc.)</b>	<b>Flights **</b>	<b>Per diem **</b>
1	Patty Wolfe	Director of Technology	\$699.00	\$396.00	?	\$320.00	\$140.00
2	Jordan Haarberg	High School Counselor	\$699.00	\$396.00	?	\$320.00	\$140.00
3	Lyndee Koch	Middle School Counselor (starting 2025-2056)	\$699.00	\$396.00	?	\$320.00	\$140.00
4	Tatum Sassali	High School Administrative Assistant	\$699.00	\$396.00	?	\$320.00	\$140.00
	<b>Totals</b>		<b>\$2,796.00</b>	<b>\$1,584.00</b>	<b>\$0.00</b>	<b>\$1,280.00</b>	<b>\$560.00</b>
	<b>Total for 4 conference attendees</b>						
			\$6,220.00				
<b>Estimated Per diem amount includes: Sunday - Thursday evening meal and Thursday lunch</b>							
	<b>* Conference is working with Plaza Las Vegas Hotel Downtown for conference room rates (4 nights)</b>	Conference Link: <a href="https://easyregpro.com/e/2025-national-psug-event/home">https://easyregpro.com/e/2025-national-psug-event/home</a>					
	<b>**Flying out of Grand Island would be ideal; however, only one flight a day in/out and the Thursday departure from Las Vegas may be too earlier and would miss parts of the conference</b>						
				<b>Per Diem: Breakfast \$13 Lunch \$15 Supper \$25</b>			

17. DISCUSS, CONSIDER AND TAKE ACTION ON REVISIONS TO POLICIES 2008, 3003.1 AND 3004.1

**2008  
Meetings**

Perry Policy 8342

The formation of policy is public business and will be conducted openly in accordance with the Nebraska Open Meetings Act.

1. Types of Meetings

- a. The board shall hold its regular meetings on or before the third Monday of each month.
- b. Special and emergency meetings may be called as provided by law.
- c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

2. Notice

The Board of Education will give advanced notice of meetings by one of the following methods:

1. Publishing in a newspaper of general circulation within the District's jurisdiction, posting on the newspaper's website, if available, and posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers; or
2. Posting to the newspaper's website, if available, and posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of the newspaper will be finalized for print prior to the time and date of the meeting.

The Superintendent is delegated the authority to determine which method of notice to use for a board meeting.

If a newspaper refuses, neglects or is unable to timely publish such notice, then notice may be given by (1) posting on the District's website, (2) posting notice on the statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (3) posting such notice in a conspicuous public places within the District. The Board Secretary shall keep a written record of such postings.

Notice shall be given a reasonable time in advance of the meeting. Two (2) days advance notice shall be considered sufficient.

For an emergency meeting, notice shall not be required to be given; however, the Board will complete minutes for such an emergency meeting as required by law. An emergency has been defined as any event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition.

The Secretary of the Board of Education, or the Secretary's designee, shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to such news media of the time and place of each meeting and the subjects to be discussed at the meeting.

### 3. Weather Delays

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay. Notice of the date, time, and location of the postponed meeting will be advertised as required in the "Notice" section above.

### 4. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.
- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session, and the record shall state how each member voted, or if the member was absent or not voting.
- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and

shall be published on the school district's website within ten working days of the last meeting or prior to the next convened meeting, whichever occurs earlier. The minutes shall be available on the website for at least six months.

Adopted on: 3/20/2017  
Revised on: 6/17/2024  
Reviewed on: 3/13/2023

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Adopted on: 3/20/2017

Revised on: 1/13/2025

Reviewed on: 3/13/2023

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Adopted on: 3/20/2017

Revised on: 6/17/2024

Reviewed on: 3/13/2023

**3003.1**  
**Bidding for Construction, Remodeling, Repair, or Related Projects**  
**Financed with Federal Funds**

**I. Applicability of the Policy**

This policy applies only to construction and contracts undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

The District will also comply with the requirements of the public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106) when the contemplated expenditure for the complete project exceeds \$109,000, the Political Subdivisions Construction Alternatives Act (NEB. REV. STAT. §§ 13-2901 through 13-2914), energy financing contracts (NEB. REV. STAT. §§ 66-1062 through 66-1066), other applicable state laws, and the board's general policy on Bidding for Construction and Related Projects. In addition, all procurement and construction shall comply with the rules and requirements of 2 CFR part 200.317 through 200.326 and 34 CFR sections 75.601 through 75.615. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

**II. All projects undertaken pursuant to this policy will be subject to the following bond requirements**

- A. A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
- B. A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.
- C. A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with

a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

Adopted on: 4/16/2018

Revised on: 1/13/2025

Reviewed on: \_\_\_\_\_

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- B. A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.
- C. A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with

a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

### **III. Construction Projects with an Anticipated Cost of Under \$250,000**

#### **A. Methods of Bidding/Soliciting Quotations or Estimates**

The type of procedures required depends on the anticipated cost of the project.

##### **1. Construction with an Anticipated Cost of up to \$10,000 (Micro-Purchases)**

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing.

##### **2. Construction with an Anticipated Cost of between \$10,000 and \$250,000 (Small Purchase Procedures)**

For construction projects subject to this policy, small purchases are purchases that, in the aggregate amount, is more than \$10,000 and less than \$250,000 annually. For small purchases, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts.

**B. Construction Projects with an estimated cost of between \$109,000 and \$249,999 will be made pursuant to the District's Policy on Bid Letting and Contracts.**

Pursuant to Nebraska law, construction projects which have an anticipated aggregate cost of \$109,000 or more are subject to state public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106). The board will follow its standard policy on bid letting and contracts for construction projects financed with federal funds which have an anticipated aggregate cost of between \$109,000 and \$250,000.

#### **IV. Construction Projects with an Anticipated Cost Over \$250,000**

A. Sealed Bids: All constructions projects subject to this policy with an anticipated cost of \$250,000 or more will be publicly solicited using the sealed bid method

1. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised;
2. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
3. Sealed bids will be publicly opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.
4. The contract will be awarded to the lowest responsive and responsible bidder.
  - a) Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest.
  - b) Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.
  - c) Any or all bids may be rejected if there is a sound documented reason.
5. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on

the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.

6. The board will generally complete its review of bids and select a vendor within 30 days of bid submission.

#### B. Advertising for Bids.

1. The superintendent or designee will arrange to advertise for bids by publishing notice in any newspaper of general circulation within the school district at least 7 calendar days prior to the date on which bids are due.

2. Nothing shall prevent the superintendent or designee from advertising in additional media outlets or for a longer period of time.

#### C. Bid Documents

1. The bid documents shall identify the day upon which the bids shall be returned, received, or opened and shall identify the hour at which the bids will close or be received or opened.

2. The bid documents shall also provide that such bids shall be opened simultaneously in the presence of the bidders or their representatives.

3. Bids received after the date and time specified in the bid documents shall be returned to the bidder unopened.

4. If bids are being opened on more than one contract, the board, in its discretion, may award each contract as the bids are opened.

5. Sealed bids will be opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.

6. Bids will be reviewed by the Superintendent and/or designee and submitted to the board for approval.

7. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the

bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.

8. The board will generally complete its review of bids and select a vendor within 30 days of bid submission.

D. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.

## **V. Other Contract Matters.**

### **A. Required Terms**

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards. This includes a "Buy American" provision that provides that as appropriate and to the extent consistent with law, the District and contractor should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of the Buy American provision must be included in all subawards including all contracts and purchase orders for work or products under this award.

### **B. Contracting with Certain Vendors**

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible and consistent with state law.

To the maximum extent practicable, the school food program shall purchase domestic commodities or products produced in the U.S. or processed in the U.S. substantially using agricultural commodities produced in the U.S.

### **C. Full and Open Competition**

The district's procurement transactions will be conducted in a manner

providing full and open competition consistent with 2 C.F.R §200.319.

#### D. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by revising the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

#### E. Settlements of Issues Arising Out of Contract

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

#### F. Record Keeping

##### 1. Record Retention

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of

significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding construction projects for a minimum of five (5) years after the sale or demolition of the building. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.
  - c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.
2. Maintenance of Construction Records for Projects Financed with Federal Funds
- a) The District must maintain records sufficient to detail the history of all construction projects financed with federal funds. These records will include, but are not necessarily limited to the following: rationale for the method of construction, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
  - b) Retention of construction records shall be in accordance with applicable law and Board policy.

## **VI. Conflict of Interest and Code of Conduct**

- A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.
- B. Contracts covered by this policy are subject to the following additional provisions.
  - 1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.
  - 2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
  - 3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

### C. Favors and Gifts

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, with the limited exception of unsolicited items of nominal value.

### D. Enforcement

Disciplinary Actions will be applied for violations of such standards by officers, employees, or agents of the District at the board's discretion.

## **VII. Financial Management**

### A. Identification.

The District will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification include, as applicable, the CFDA title and

number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

#### B. Financial Reporting

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

#### C. Accounting Records

The District maintains records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

#### D. Internal Controls

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes.

#### E. Budget Control

Actual expenditures or outlays will be compared with budgeted amounts for each federal award at least annually and more often as required by law or deemed prudent by the board or administrative staff.

#### F. Payment Methods

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up

to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Nebraska Department of Education to review upon request.

#### G. Allowability of Costs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval.

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part. The Superintendent or his/her designee must consider these factors when making an allowability determination.

The Superintendent or his/her designee will consider Part 200's cost guidelines when federal grant funds are expended. The Superintendent or his/her designee will also consider whether all state - and District-level requirements and policies regarding expenditures have been followed.

#### H. Use of Program Income – Deduction, Addition, or Cost Sharing or Matching

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

While the deduction method is the default method, the District always refers to the grant award notice prior to determining the appropriate use of program

income.

#### I. 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 non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the non-Federal entity'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 [subpart E \(Cost Principles\) of this part](#);
- (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 this part, as applicable.

#### J. Documentation of Personnel Expenses

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

### **VIII. Other Contract Matters.**

#### A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

#### B. Contracting with Certain Vendors

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible consistent with state law.

To the maximum extent practicable, the school food program shall purchase domestic commodities or products produced in US or processed in US substantially using agricultural commodities produced in US.

### C. Record Keeping

#### 1. Record Retention

a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and § 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

c) Records will be destroyed in compliance with Schedule

10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Procurement Records

a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

b) Retention of procurement records shall be in accordance with applicable law and Board policy.

D. Privacy

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: 4/16/2018

Revised on: \_11/16/2023

Reviewed on: \_\_\_\_\_

**3004.1**  
**Fiscal Management for Purchasing and Procurement Using Federal Funds**

**I. Applicability of Policy**

This policy applies only to non-construction related purchases undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

All other non-construction purchases will be governed by the Board's general purchasing policy, which can be found earlier in this subsection. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

This procurement policy shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. The district's goal is to fully implement all required procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the Nebraska Department of Education.

**II. Procurement System**

The District maintains the following purchasing procedures.

**A. Responsibility for Purchasing**

The authority to make purchases shall be governed by the District's purchasing policy, which can be found elsewhere in this section. Except as otherwise provided in the District's purchasing policy, the acquisition of services, equipment, and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.

## **B. Methods of Purchasing**

The type of purchase procedures required depends on the cost of the item(s) being purchased.

### **1. Purchases up to \$10,000 (Micro-Purchases)**

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing, which can be found earlier in this subsection.

### **2. Purchases between \$10,000 and \$250,000 (Small Purchase Procedures)**

Small purchases are purchases that, in the aggregate amount, is more than \$10,000 and less than \$250,000 annually. For small purchases, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts, which can be found earlier in this subsection.

### **3. Purchases Over \$250,000**

#### **a) Sealed Bids (Formal Advertising)**

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement.

#### **b) Contract/Price Analysis**

The District performs a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.

**4. Noncompetitive Proposals (Sole Sourcing)**

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
  - 1) The item is available only from a single source;
  - 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
  - 3) The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
  - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

**5. Competitive Proposals.**

- a) The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- 1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
  - 2) Proposals must be solicited from an adequate number of qualified sources; and
  - 3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
- b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.
- c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

### **C. Use of Purchase (Debit & Credit) Cards**

District use of purchase cards is subject to the policy on purchase cards which can be found elsewhere in this subsection.

## **D. Federal Procurement System Standards**

The district's procurement transactions will be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319.

The District will maintain and follow general procurement standards consistent with 2 C.F.R. §200.318.

## **E. Debarment and Suspension**

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by revising the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

## **F. Settlements of Issues Arising Out of Procurements**

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

## **III. Conflict of Interest and Code of Conduct**

### **A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.**

**B. Purchases covered by this policy are subject to the following additional provisions.**

1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.
2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

**C. Favors and Gifts**

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, except that this provision does not prohibit the receipt of unsolicited items of nominal value. For purposes of this policy, "nominal value" means a fair market value of \$25 or less.

**D. Enforcement**

Disciplinary Actions including, but not limited to, counseling, oral reprimand, written reprimand, suspensions without pay, or termination of employment, will be applied for violations of such standards by officers, employees, or agents of the District.

**IV. Property Management Systems**

**A. Property Classifications**

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000.

2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.
3. Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
  - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
  - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

## **B. Inventory Procedure**

Newly purchased property shall be received and inspected by the staff member who ordered it to ensure that that it matches the purchase order, invoice, or contract and that it is in acceptable condition.

Equipment, Computing Devices, and Capital Assets must be tagged with an identification number, manufacturer, model, name of individual who tagged the item, and date tagged).

## **C. Inventory Records**

For equipment, computing devices, and capital assets purchased with federal funds, the following information is maintained in the property management system:

1. Serial number;
2. District identification number;
3. Manufacturer;
4. Model;
5. Date tagged and individual who tagged it;
6. Source of funding for the property;
7. Who holds title;
8. Acquisition date and cost of the property;
9. Percentage of federal participation in the project costs for the federal award under which the property was acquired;
10. Location, use and condition of the property; and
11. Any ultimate disposition data including the date of disposal and sale price of the property.

The inventory list shall be adjusted by the superintendent of schools or his/her designee for property that is sold, lost, stolen, cannot be repaired, or that cannot be located.

#### **D. Physical Inventory**

1. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
2. The Superintendent or his/her designee will ensure that the physical inventory is performed. The physical inventory will generally occur during the months of June or July, but may be conducted during other time periods with the approval of the superintendent.

#### **E. Maintenance**

In accordance with 2 C.F.R. 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.

#### **F. Lost or Stolen Items**

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

#### **G. Use of Equipment**

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be

supported by the federal award, and the District will not encumber the property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

## **H. Disposal of Equipment**

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Superintendent or his/her designee will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency.

## **I. Equipment and Capital Expenditures**

All equipment and capital expenditures shall comply with the rules and requirements of 2 CFR 200.439.

## **J. Depreciation**

All depreciation shall comply with the rules and requirements of 2 CFR 200.436.

## **V. Financial Management**

### **A. Identification**

The District will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

### **B. Financial Reporting**

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

### **C. Accounting Records**

The District maintains records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

### **D. Internal Controls**

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes.

### **E. Budget Control**

Actual expenditures or outlays will be compared with budgeted amounts for each federal award at least annually and more often as required by law or deemed prudent by the board or administrative staff.

### **F. Payment Methods**

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Nebraska Department of Education to review upon request.

## **G. Allowability of Costs**

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval.

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part. The Superintendent or his/her designee must consider these factors when making an allowability determination.

The Superintendent or his/her designee will consider Part 200's cost guidelines when federal grant funds are expended. The Superintendent or his/her designee will also consider whether all state - and District-level requirements and policies regarding expenditures have been followed.

## **H. Use of Program Income – Deduction, Addition, or Cost Sharing or Matching**

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

While the deduction method is the default method, the District always refers to the grant award notice prior to determining the appropriate use of program income.

## **I. 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 non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the non-Federal entity'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 [subpart E \(Cost Principles\) of this part](#);
- (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 this part, as applicable.

#### **J. Documentation of Personnel Expenses**

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

### **VI. Written Compensation Policies**

#### **A. Time and Effort Standards**

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required "match" in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into official records;
- (3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;

- (5) Comply with the established accounting policies and practices of the District and
- (6) Support the distribution of the employee's salary or wages among specific activities or costs objectives.

#### **B. Time and Effort Procedures**

Time and effort procedures will follow and comply with 2 CFR 200.430(i).

#### **C. Fringe Benefits**

Except as provided otherwise by federal law, the costs of fringe benefits will be allowable provided that the benefits are reasonable and required by law, a district-employee agreement, or another policy of the District.

#### **D. Leave**

The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if they are provided under established written District leave policies.

#### **E. Unexpected or Extraordinary Circumstances**

In the event of a pandemic or other unexpected or extraordinary circumstance, the District may close school or individual buildings. In such case, the District may compensate federally funded or other employees during such closure to ensure the return of staff to employment after the closure as allowed by state or federal law.

#### **F. Documentation for Personnel Expenses**

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

### **VII. Other Contract Matters.**

#### **A. Required Terms**

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

## **B. Contracting with Certain Vendors**

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible consistent with state law.

**Buy American.** The District participates in the National School Lunch Program and School Breakfast Program and is required to use the nonprofit food service funds, to the maximum extent practicable, to buy domestic commodities or products for Program meals. A "domestic commodity or product" is defined as one that is either produced in the U.S. or is processed in the U.S. substantially using agricultural commodities that are produced in the U.S. as provided in 7 CFR 210.21(d). The District may deviate from this general requirement only if:

- The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
- Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.

## **C. Record Keeping**

### 1. Record Retention

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.
- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records

Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

- c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

## 2. Maintenance of Procurement Records

- a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
- b) Retention of procurement records shall be in accordance with applicable law and Board policy.

## **D. Privacy**

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: 4/16/2018

Revised on: 11/13/2023

Reviewed on: \_\_\_\_\_

Business OperationsInternal Controls

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

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

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

Legal Reference: 2 C.F.R. § 200.303.

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

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

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

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

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

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

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

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

Cross-Reference: Policies 3130 & 3131.

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

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

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

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

Legal Reference: 2 CFR §§ 200.310-200.313.

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

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

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

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

Legal Reference: 2 C.F.R. § 200.213.

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

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

Legal Reference: 2 C.F.R. § 200.302.

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

Legal Reference: 2 C.F.R. § 200.307.

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

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

Legal Reference: 2 C.F.R. § 200.306.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Date of Adoption: 1/13/2025

18. **DISCUSS, CONSIDER AND TAKE ACTION ON OFFERING COZAD COMMUNITY WELLNESS CENTER STIPENDS TO STAFF FOR THE 2025-2026 SCHOOL YEAR**

Employees currently have the choice to apply the stipend towards a Cozad Community Wellness Center membership, punch cards, or decline participation. Stipends for full-time employees are \$100.00 and part-time employees are \$50.00

2024-2025

39 Full Time Employees elected Memberships \$3,900.00

2 Part Time Employees elected Memberships \$100

31 Full Time Employees elected Punch Cards \$3,100

2 Part Time Employees elected Punch Cards \$100

Total: \$7,200.00

19. **DISCUSS, CONSIDER AND TAKE ALL NECESSARY ACTION TO RATIFY 2025-26 NEGOTIATIONS WITH THE CEA AS PRESENTED PROVIDED THEIR MEMBERS ALSO RATIFY THE AGREEMENT**

20. **DISCUSS, CONSIDER AND TAKE ACTION REGARDING COMPENSATION FOR PARTICIPATING DUAL-CREDIT TEACHERS FOR THE 2024-25 SCHOOL YEAR**

21. **STRATEGIC PLAN REPORT**

22. **LEGISLATIVE REPORT**

23. **AGENDA SETTING AND FUTURE MEETINGS**

February 17th, 2025- Regular Board of Education Meeting- 7pm

24. **ADJOURNMENT**

\* **Closed Session:** If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

\*\***Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the board. Please arrive at the beginning of the meeting.

\*\*\***Action Item:** The board reserves the right to take action on any item on the board agenda.