

**Wynot Public School
Board of Education Meeting
January 14, 2026
Wynot, Nebraska
"Where Everybody is Somebody"**

The subjects to be discussed or considered, or upon which any formal action may be taken, are as follows: (Items do not have to be taken in the same order as listed.)

Closed/Executive Session: If, during the course of the meeting, a 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 Act.

- I. Opening the Meeting**
 - I.A.** Call to Order: The regular meeting of the Wynot Public School District Board of Education is called to order on January 14, 2026, at 6:00 p.m., in Board Room # 108, Wynot Public Schools
 - I.B.** Nebraska Open Meeting Law-posted in board room
 - I.C.** Publication of Meeting (*Policy 204.03*)
 - I.D.** Board Member Roll Call: (per policy excused/unexcused)
 - I.E.** Pledge of Allegiance
- II. Oath of Office** (*Policy 201.04*)
- III. Board Member Conflict of Interest Statement** (*Policy # 202.02*)
- IV. Organizational Meeting of the Board of Education** (*Policy 201.02*)
 - A. Election of Officers
 - B. Appointments by Board President
 - i. Appointments to Committees
- V. Approval of the Agenda**
- VI. Public Comment**
- VII. Presentations**
- VIII. Information Items Reports**
 - VIII.A.** Superintendent Report
 - VIII.B.** Principal Report
 - VIII.C.** Upcoming Events
 - VIII.C.1.** Legislative Issues Conference January 25-26, Lincoln
 - VIII.D.** Board Committees
 - VIII.D.1.** Negotiations Committee Update
- IX. Consent Agenda:** Unless removed from the consent agenda, items identified within the consent agenda will be acted on one time.
 - IX.A.** Minutes of the December 15, 2025, Regular Meeting of the Board.
 - IX.B.** Financial Reports, Claims, and Account (*Policy 704.05*)
- X. Discussion Items**
 - X.A.** Staff Letters of Intent
 - X.B.** New Facilities Update:
 - Selection of Otte Construction
 - Future Planning Meetings (including community town hall meeting)
 - X.C.** Uhing Property Update

- X.D. Bus Replacement Planning
- XI. **Action Items**
 - XI.A. Approve Policy: Internal Controls. (*Policy #718.00*)
 - XI.B. Appoint KSB School Law as the District's Legal Counsel for 2026. (*Policy # 203.08*)
 - XI.C. Approve Policy: Board Member Code of Ethics (*Policy # 202.01*)
 - XI.D. Affirm Cedar Security Bank as Primary Custodian of Funds for 2026.
 - XI.E. Approve Cedar County News as the Official District Newspaper for 2026.
 - XI.F. Appoint Superintendent as District Title IV Non-discrimination Compliance Coordinator.
 - XI.G. Approve Contract Intentions for ESU #1 Services 2026-27 School Year.
 - XI.H. Discuss, consider, and take all necessary action to enter into a construction management agreement with Otte Construction Company, LLC, for the School Facilities improvement Project.
- XII. Adjourn **Next board meeting - February 16, 2026 @ 6 pm**

WYNOT PUBLIC SCHOOLS, DISTRICT 14-0101
BOARD OF EDUCATION
REGULAR MEETING MINUTES
December 15, 2025

A regular meeting of the Board of Education, Wynot Public Schools, Dist. 101, was called to order by the President, Laurie Schulte, on December 15, 2025 at 6:04 PM. The public was advised a copy of the Open Meetings Act was available on the wall in the Board Room #108 at Wynot Public Schools and that the meeting was properly posted at the following places; Cedar Security Bank lobby in Wynot, Wynot Public School front entrance, and United State Post Office in Wynot. The meeting began with the Pledge of Allegiance. Roll call showed the following board members present: **Present:** Nikki Higgins, Greg Hite, Todd Pinkelman, Laurie Schulte, Kelly Wieseler, **Absent:** Susan Lenzen.

Also present were Superintendent Paul Hans, Principal Kim Francis and Business Manager Nancy Sydow.

Motion by Greg Hite, second by Nikki Higgins to excuse Sue Lezen for her absence.

MC Yea: 5, Nay: 0, Absent: 1

Motion by Todd Pinkelman and seconded by Kelly Wieseler to certify the meeting was properly advertised and adopt the agenda. MC Yea: 5, Nay: 0, Absent: 1

Motion by Greg Hite and seconded by Kelly Wieseler to approve the Consent Agenda, items including the minutes of the November 12, 2025 regular meeting of the board of education; the Treasurer's Report; the General Fund bills in the amount of \$336,022.37 which includes payroll; the School Food Fund bills in the amount of \$14,169.43 which includes payroll; the Depreciation fund in the amount of 43,978.08.

MC Yea: 5, Nay: 0, Absent: 1

GENERAL FUND: Alycia Nelson \$247.80; Appera \$342.67; Apptegy Inc. \$5,606.21; Avea Medical \$45.00; Blick Art Materials \$325.09; CCNEWS \$349.61; Cedar-Knox PPD \$2,671.91; Central Valley Ag. \$207.00; Chase Cardmember \$4,575.94; Chesterman \$193.00; Craig Gowery \$952.70; Dana F Cole & Co. \$17,500.00; DAS State ACCTG \$523.18; ESU #1 \$29,702.42; ESU Coordinating Council \$166.05; Great Plains Comm. \$282.93; Harris Solutions \$735.81; Inspira \$100.00; J.W. Pepper \$ 138.99; Kim Francis \$247.80; KSB School Law \$67.00; Laurie Schulte \$211.40; Leaf \$342.00; Lexia Learning \$3,591.00; McNally Operation \$1,198.58; Menards \$565.34; Midwest Alarm Services \$486.84; Nancy Sydow \$19.60; National Art Supply \$98.66; NASB \$1,848.00; Olsen Pest \$85.00; Office One Solution \$1,049.13; Paul Hans \$876.13; Todd Pinkelman \$957.80; Village of Wynot \$957.80; Walmart Business \$332.02; WPS-School Food \$3,434.85; Wynot Oil Co. \$2,382.26.

Deprecation Fund: Cedar Security Bank \$8,536.00

Agenda items discussed with no official action taken were:

Construction Manager Interviews Conducted by Selection Committee (Hausmann Construction, Otte Construction & RaDec Construction)

Board Self-Evaluation

Update on the Sale & Removal of the house on 105 East 7th Street.

Motion by Todd Pinkelman and seconded by Nikki Higgins to approve the transfer from the General Fund to School Food in the amount of \$30,000 for increased cost of food & supplies. MC Yea: 5, Nay: 0, Absent: 1

Motion by Greg Hite and seconded by Kelly Wieseler to approve the Cooperative Agreement for High Schol Golf with Crofton Community Schools for 2025-26. MC Yea: 5, Nay: 0, Absent: 1

Motion by Laurie Schulte and seconded by Kelly Wieseler to approve moving Neal Hochstein to 12-month employee with single insurance. MC Yea: 5, Nay: 0, Absent: 1

Motion by Kelly Wieseler and seconded by Todd Pinkelman to approve the District Audit & Financial Reports for 2024-25. MC Yea: 5, Nay: 0, Absent: 1

Motion by Kelly Wieseler and seconded by Nikki Higgins to approve the Superintendent Evaluation for the 2025-26 School Year. MC Yea: 5, Nay: 0, Absent: 1

Motion by Nicole Higgins and seconded by Todd Pinkelman to approve the Purchase of a Replacement Server for Security Camera Systems in the amount of \$8,949. MC Yea: 5, Nay: 0, Absent: 1

Motion by Kelly Wieseler and seconded by Nicole Higgins to (a) Evaluate proposals for the Construction management at risk contract, and (b) Rank each construction management at risk proposal on the basis of best meeting the criteria in the request for proposals and taking into consideration the recommendation of the construction management at risk selection committee. MC Yea: 5, Nay: 0, Absent: 1

Motion by Kelly Wieseler and seconded by Greg Hite to take all necessary action, including without limitation, providing negotiation guidance, to direct the Superintendent and district legal counsel to negotiate a construction manager at risk contract between the school district and the construction management firms in the order of their ranking. MC Yea: 5, Nay: 0, Absent: 1

Motion by Greg Hite and seconded by Todd Pinkelman to go into closed session at 7:31p.m. to advise the percentage for the Superintendent and District Legal Counsel to Negotiate with the Construction Management Firm. MC Yea: 5, Nay: 0, Absent: 1
Exited closed session at 7:38 p.m.

President, Laurie Schulte, adjourned the meeting at 7:45 p.m.

The next regular board meeting has been set for January 14, 2026 at 6:00 p.m.

Respectfully submitted,
Kelly Wieseler, Secretary

APPROVE: _____ ATTEST: _____

YTD Cash Balance

Sorted by Site, Group, Activity.
YTD through 12/31/2025.

Site ID	Site Name						
Group ID	Group Name						
Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance	
WYNOT Wynot Public Schools							
A ATHLETICS							
1010	Breakfast for Champions	\$ 20,137.84	\$ 10,802.86	\$ 859.52	-\$ 28,000.00	\$ 2,081.18	
1110	Boys Basketball	\$ 6,994.06	\$ 3,095.00	\$ 2,562.00	\$ 3,163.00	\$ 10,690.06	
1210	Football	-\$ 5,081.93	\$ 17,815.36	\$ 10,249.92	\$ 5,660.00	\$ 8,143.51	
1310	Girls Basketball	\$ 900.86	\$ 0.00	\$ 2,513.99	\$ 5,600.00	\$ 3,986.87	
1510	Volleyball	\$ 3,795.53	\$ 5,476.10	\$ 5,232.64	\$ 5,600.00	\$ 9,638.99	
1610	Track	-\$ 2,050.33	\$ 180.00	\$ 180.00	\$ 5,600.00	\$ 3,549.67	
1710	Youth Football	\$ 1,623.11	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,623.11	
1810	Youth Volleyball	-\$ 61.00	\$ 0.00	\$ 0.00	\$ 0.00	-\$ 61.00	
A Totals:		\$ 26,258.14	\$ 37,369.32	\$ 21,598.07	-\$ 2,377.00	\$ 39,652.39	
B CLUBS & ORGANIZATIONS							
2120	Newspaper	\$ 101.05	\$ 200.00	\$ 241.50	\$ 0.00	\$ 59.55	
2210	Yearbook	\$ 8,870.72	\$ 1,955.00	\$ 3,950.00	\$ 0.00	\$ 6,875.72	
2310	FBLA	\$ 574.38	\$ 0.00	\$ 0.00	\$ 0.00	\$ 574.38	
2510	Drama	\$ 2,349.23	\$ 6,767.69	\$ 6,350.49	\$ 0.00	\$ 2,766.43	
2630	H.S. Student Council	\$ 1,953.27	\$ 730.35	\$ 364.43	\$ 0.00	\$ 2,319.19	
2635	Middle School STUCO	\$ 3,453.69	\$ 10.00	\$ 0.00	\$ 0.00	\$ 3,463.69	
2710	National Honor Society	\$ 38.25	\$ 103.75	\$ 103.75	\$ 0.00	\$ 38.25	
2810	MakerSpace	\$ 960.71	\$ 0.00	\$ 0.00	\$ 0.00	\$ 960.71	
2910	FCCLA	\$ 112.12	\$ 191.45	\$ 157.00	\$ 0.00	\$ 146.57	
2920	FFA	\$ 4,219.28	\$ 15,995.91	\$ 14,134.22	-\$ 100.00	\$ 5,980.97	
3010	Blue Devil Pizza	\$ 1,779.57	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,779.57	
B Totals:		\$ 24,412.27	\$ 25,954.15	\$ 25,301.39	-\$ 100.00	\$ 24,965.03	
C CLASSES							
3614	Class of 2025 (Graduated)	\$ 1,903.66	\$ 2,216.06	\$ 5,249.91	\$ 1,130.19	\$ 0.00	
3615	Class of 2026 (Seniors)	\$ 1,569.78	\$ 2,070.55	\$ 3,998.10	\$ 0.00	-\$ 357.77	
3616	Class of 2027 (Juniors)	\$ 375.88	\$ 2,569.50	\$ 233.51	\$ 0.00	\$ 2,711.87	
3617	Class of 2028 (Sophomores)	\$ 0.00	\$ 1,554.00	\$ 0.00	\$ 0.00	\$ 1,554.00	
3618	Class of 2029 (Freshman)	\$ 0.00	\$ 2,608.02	\$ 1,341.75	\$ 0.00	\$ 1,266.27	
3619	Class of 2030 (Eighth Grade)	\$ 150.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 150.00	
3620	Class of 2031 (Seventh Grade)	\$ 150.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 150.00	
3621	Sixth Grade	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
C Totals:		\$ 4,149.32	\$ 11,018.13	\$ 10,823.27	\$ 1,130.19	\$ 5,474.37	

YTD Cash Balance

Sorted by Site, Group, Activity.
YTD through 12/31/2025.

Site ID	Site Name					
Group ID	Group Name					
Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
D	GENERAL					
1410	Interest	\$ 337.07	\$ 266.82	\$ 0.00	\$ 11.43	\$ 615.32
4010	General	\$ 5,233.53	\$ 109,438.81	\$ 102,563.14	\$ 1,571.81	\$ 13,681.01
4020	Art Class	\$ 334.82	\$ 290.76	\$ 0.00	\$ 0.00	\$ 625.58
4090	Awards Banquet	\$ 419.37	\$ 1,840.00	\$ 1,813.72	-\$ 28.00	\$ 417.65
4160	ES/MS Fieldtrips	\$ 1,749.08	\$ 28.90	\$ 874.00	\$ 0.00	\$ 903.98
4180	Senior Breakfast	\$ 385.91	\$ 0.00	\$ 0.00	\$ 0.00	\$ 385.91
4190	Staff Funds	\$ 1,084.49	\$ 227.00	\$ 0.00	\$ 0.00	\$ 1,311.49
4200	Transfers	\$ 0.00	\$ 25.00	\$ 0.00	\$ 0.00	\$ 25.00
9000	Non-Revenue	\$ 658.16	\$ 0.00	\$ 0.00	\$ 0.00	\$ 658.16
	D Totals:	\$ 10,202.43	\$ 112,117.29	\$ 105,250.86	\$ 1,555.24	\$ 18,624.10
F	MISC					
6210	Industrial Tech Edu	\$ 2,576.98	\$ 3,290.99	\$ 4,396.78	\$ 0.00	\$ 1,471.19
6310	Wynot Staff for Students	\$ 1,822.00	\$ 1,050.00	\$ 1,950.00	\$ 0.00	\$ 922.00
6410	Library/Reading	\$ 481.98	\$ 2,869.86	\$ 2,970.28	\$ 0.00	\$ 381.56
6510	Temporary Accounts	\$ 2,058.00	\$ 2,881.84	\$ 3,157.35	-\$ 225.00	\$ 1,557.49
6615	Landscaping	\$ 0.00	\$ 2,437.00	\$ 1,070.76	\$ 0.00	\$ 1,366.24
	F Totals:	\$ 6,938.96	\$ 12,529.69	\$ 13,545.17	-\$ 225.00	\$ 5,698.48
G	MUSIC					
2010	Band/ Music	\$ 7,401.64	\$ 3,308.41	\$ 778.21	\$ 0.00	\$ 9,931.84
6110	Band Fundrasier	\$ 0.00	\$ 11,439.00	\$ 8,253.35	\$ 0.00	\$ 3,185.65
	G Totals:	\$ 7,401.64	\$ 14,747.41	\$ 9,031.56	\$ 0.00	\$ 13,117.49
	WYNOT Totals:	\$ 79,362.76	\$ 213,735.99	\$ 185,550.32	-\$ 16.57	\$ 107,531.86
	Report Totals:	\$ 79,362.76	\$ 213,735.99	\$ 185,550.32	-\$ 16.57	\$ 107,531.86

WYNOT PUBLIC SCHOOLS
Treasurer's Report-January 14 2026 School Board Meeting

GENERAL FUND		
BEGINNING BALANCE	12/1/25	\$1,824,540.55
REVENUE		
Non-Program Receipts		\$1,051.95
Cedar County Treasurer: November 2025 Tax Receipts		\$7,409.56
State of Nebraska: State Aid-Nov. 2025		\$142,590.00
State of Nebraska: State Aid-Dec. 2025		\$142,590.00
State of Nebraska: SPED FFR		\$37,111.00
State of Nebraska: IDEA		\$46,396.00
Non-Revenue Receipts		\$0.00
Cedar Security Bank: Interest paid to account		\$386.69
Total Revenue		\$377,535.20
DISBURSEMENTS		
December 2025 Payroll & Benefits: \$252,636.65		\$308,826.97
December 2025 Bills approved by School Board: \$83,385.72		\$308,826.97
Non-Programmed Expenses		\$0.00
Total Disbursements		\$308,826.97
STATEMENT BALANCE		\$1,893,248.78
Outstanding Checks		\$87,425.26
Adjustments/Voids		\$0.00
BOOK BALANCE	12/31/25	\$1,805,823.52

DEPRECIATION FUND		
BEGINNING BALANCE	12/1/25	\$354,661.45
REVENUE		
Transfer from General Fund		\$0.00
Cedar Security Bank: Interest paid to account		\$72.13
Total Revenue		\$72.13
DISBURSEMENTS		
December 2025 Bills approved by School Board: \$43,978.08		\$43,978.08
Transfer to General Fund		\$0.00
Expenses cleared		\$43,978.08
Cedar Security Bank:Service Charge		\$0.00
Total Disbursements		\$43,978.08
STATEMENT BALANCE		\$310,755.50
Outstanding Checks		\$0.00
BOOK BALANCE	12/31/25	\$310,755.50

EMPLOYEE BENEFIT FUND		
BEGINNING BALANCE	12/1/25	\$31,121.16
REVENUE		
Transfer from General Fund		\$0.00
Cedar Security Bank: Interest paid to account		\$6.61
Total Revenue		\$6.61
DISBURSEMENTS		
December 2025 Bills approved by School Board: \$0.00		\$0.00
Expenses cleared		\$0.00
Cedar Security Bank: Wire Service Charge		\$0.00
Total Disbursements		\$0.00
STATEMENT BALANCE		\$31,127.77
Outstanding Checks		\$0.00
BOOK BALANCE	12/31/25	\$31,127.77

ACTIVITY FUND		
BEGINNING BALANCE	12/1/25	\$105,746.38
REVENUE		
Monthly Deposits		\$19,870.61
Cedar Security Bank: Interest paid to account		\$23.59
Total Revenue		\$19,894.20
DISBURSEMENTS		
December 2025 Bills approved by School Board: \$13,885.86		\$13,885.86
Expenses cleared		\$0.00
Voided Checks		\$11,537.05
Total Disbursements		\$11,537.05
STATEMENT BALANCE		\$114,103.53
Outstanding Checks		\$6,571.67
BOOK BALANCE	12/31/25	\$107,531.86

SCHOOL FOOD SERVICE FUND		
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BEGINNING BALANCE	12/1/25	\$29,052.27
REVENUE		
Adult Meals		\$4,379.27
Student Meals		\$6,195.05
Cedar Security Bank: Interest paid to account		\$7.50
Federal/State Reimbursement		\$5,870.69
Other Cash Income		\$0.00
Transfer from General Fund		\$0.00
Total Revenue		\$16,452.51
DISBURSEMENTS		
December 2025 Payroll & Benefits: \$5,671.39		
December 2025 Bills approved by School Board: \$8,498.04		
Expenses cleared		\$0.00
Cedar Security Bank: Monthly Service Charge		\$14,306.72
Total Disbursements		\$14,306.72
STATEMENT BALANCE		\$31,198.06
Outstanding Checks		\$14.81
Check Adjustment		\$0.00
BOOK BALANCE	12/31/25	\$31,183.25

BOND FUND		
BEGINNING BALANCE	12/1/25	\$74,343.63
REVENUE		
Cedar County Treasurer: November 2025 Tax Receipts		\$141.49
Cedar Security Bank: Interest paid to account		\$15.79
Total Revenue		\$157.28
DISBURSEMENTS		
December 2025 Bills approved by School Board: \$0.00		
Wire Transfer Fee		\$0.00
Expenses cleared		\$0.00
Total Disbursements		\$0.00
STATEMENT BALANCE		\$74,500.91
Outstanding Deposit		\$0.00
BOOK BALANCE	12/31/25	\$74,500.91

SPECIAL BUILDING FUND		
BEGINNING BALANCE	12/1/25	\$185,319.53
REVENUE		
Cedar County Treasurer: November 2025 Tax Receipts		\$36.01
Cedar Security Bank: Interest paid to account		\$39.35
Total Revenue		\$75.36
DISBURSEMENTS		
December 2025 Bills approved by School Board: \$0.00		
Expenses cleared		\$0.00
Total Disbursements		\$0.00
STATEMENT BALANCE		\$185,394.89
Outstanding Deposit		\$0.00
ENDING BALANCE	12/31/25	\$185,394.89

QUALIFIED CAPITOL PURPOSE UNDERTAKING FUND		
BEGINNING BALANCE	12/1/25	\$109.81
REVENUE		
Cedar County Treasurer:		\$0.00
Cedar Security Bank: Interest paid to account		\$0.00
Total Revenue		\$0.00
DISBURSEMENTS		
December 2025 Bills approved by School Board: \$0.00		
Wire Transfer Fee		\$0.00
Cedar Security Bank: Bank Service Charge		\$0.00
Expenses cleared		\$0.00
Total Disbursements		\$0.00
STATEMENT BALANCE		\$109.81
Outstanding Checks		\$0.00
BOOK BALANCE	12/31/25	\$109.81

COOP FUND		
BEGINNING BALANCE	12/1/25	\$1,013.21
REVENUE		
Monthly Deposits		
Non-Revenue Receipts		\$0.00
Total Revenue		\$0.00
DISBURSEMENTS		
December 2025 Bills approved by School Board: \$0.00		
Non-Programmed Expenses	2	
Checks Cleared		\$0.00

Cedar Security Bank: Monthly Service Charge		\$0.00
Total Disbursements		\$0.00
STATEMENT BALANCE		\$1,013.21
Outstanding Checks		\$0.00
BOOK BALANCE	12/31/25	\$1,013.21

STUDENT FEE FUND		
BEGINNING BALANCE	12/1/25	\$5,000.00
REVENUE		
Student Fees		\$0.00
Total Revenue		\$0.00
DISBURSEMENTS		
December 2025 Bills approved by School Board: \$0.00		\$0.00
Expenses cleared		\$0.00
STATEMENT BALANCE		\$5,000.00
Outstanding Checks		\$0.00
BOOK BALANCE	12/31/25	\$5,000.00

PETTY CASH FUND		
BEGINNING BALANCE	12/1/25	\$4,965.28
REVENUE		
Monthly Deposits		\$935.00
Cedar Security Bank: Interest paid to account		\$0.60
Total Revenue		\$935.60
DISBURSEMENTS		
Disbursements, to be reimbursed by other funds: \$826.00		\$826.00
Checks Cleared: \$0.00		\$0.00
Cedar Security Bank: Bank Service Charge		\$0.20
Total Disbursements		\$826.20
STATEMENT BALANCE		\$5,074.68
Voided Checks		\$0.00
ENDING BALANCE	12/31/25	\$5,074.68

FLEX FUND		
BEGINNING BALANCE	12/1/25	\$3,976.06
REVENUE		
WPS: Monthly Employee PayFlex Contributions		\$516.66
Cedar Security Bank: Interest paid to account		\$0.54
Total Revenue		\$517.20
DISBURSEMENTS		
Monthly PayFlex Employee Claims		\$0.00
Cedar Security Bank: Bank Service Charge		\$0.00
Total Disbursements		\$0.00
STATEMENT BALANCE		\$4,493.26
Outstanding Checks		\$0.00
BOOK BALANCE	12/31/25	\$4,493.26

BUSINESS FUND		
BEGINNING BALANCE	12/1/25	\$39,455.31
REVENUE		
WPS: Monthly Retirement		\$26,475.51
Cedar Security Bank: Interest paid to account		\$6.23
Total Revenue		\$26,481.74
DISBURSEMENTS		
Monthly Retirement		\$55,046.64
Cedar Security Bank: Bank Service Charge		\$0.00
Total Disbursements		\$55,046.64
STATEMENT BALANCE		\$10,890.41
Outstanding Receipt/Adj.		\$0.00
BOOK BALANCE	12/31/25	\$10,890.41

AFLAC FUND		
BEGINNING BALANCE	12/1/25	\$2,375.50
REVENUE		
Deposits		\$2,175.66
Total Revenue		\$2,175.66
DISBURSEMENTS		
Monthly AFLAC Premiums		\$2,175.66
Total Disbursements		\$2,175.66
STATEMENT BALANCE		\$2,375.50
Outstanding Checks		\$0.00
BOOK BALANCE	12/31/25	\$2,375.50

WYNOT PUBLIC SCHOOLS
Checks for Payment Listing-January 14, 2026 School Board Meeting

We have reviewed and approved the documentation supporting the below claims as listed by checks. We approve these checks for payment.

<i>Member</i>		<i>Member</i>		<i>Member</i>
General Fund				
<i>Check #</i>	<i>Date</i>	<i>Vendor</i>	<i>Description</i>	<i>Amount</i>
30331	1/14/26	A-Ox Welding	Tank Lease	\$ 69.50
30332	1/14/26	Appera	Monthly Laundry Services	\$ 336.52
30333	1/14/26	Applied Connective Technologies	Surveillance Server Upgrade	\$ 10,249.00
30334	1/14/26	Avera Medical Group	Bus Physical & Tests	\$ 220.00
30335	1/14/26	Bow Creek Diesel LLC.	Vehicle Repair & Maintenance	\$ 965.23
30336	1/14/26	Capital Sanitary Supply	Custodial Supplies	\$ 1,086.92
30337	1/14/26	Cedar County News	Advertising & Minutes	\$ 71.22
30338	1/14/26	Cedar-Knox Public Power	Monthly Electricity	\$ 4,163.17
30339	1/14/26	Chase	Monthly Card Payment	\$ 4,706.47
30340	1/14/26	Chesterman Company	Supplies	\$ 126.00
30341	1/14/26	Craig Gowery	Mileage	\$ 448.00
30342	1/14/26	DAS State ACCTG	Network Line Charge	\$ 261.59
30343	1/14/26	Educational Service Unit #1	Workshop	\$ 50.00
30344	1/14/26	Educational Service Unit #7	Software License	\$ 49.30
30345	1/14/26	Great Plains Communication	Phone Utilities	\$ 282.93
30346	1/14/26	Heartland Fire Protection	Recertification	\$ 294.75
30347	1/14/26	HireRight Solutions	Background Screenings	\$ 153.30
30348	1/14/26	Inspira Financials	Monthly Admin Fee	\$ 100.00
30349	1/14/26	J.W. Pepper & Son	Band & Vocal Supplies	\$ 34.00
30350	1/14/26	Kim Francis	Mileage	\$ 212.78
30351	1/14/26	KSB School Law	Legal Services	\$ 1,474.00
30352	1/14/26	LEAF	Monthly Copier Lease	\$ 342.00
30353	1/14/26	McNally Operations, LLC	Monthly Copier Lease	\$ 566.33
30354	1/14/26	Menards	Custodial & Indust. Tech Supplies	\$ 637.94
30355	1/14/26	Olsen Pest Control	Monthly Pest Control	\$ 85.00
30356	1/14/26	One Office Solution	Monthly Copier Usage	\$ 967.56
30357	1/14/26	OneSource Background	Background Checks	\$ 273.50
30358	1/14/26	Paul Hans	Mileage	\$ 256.08
30359	1/14/26	Quill	Supplies	\$ 61.17
30360	1/14/26	Sparq Data Solutions	Meeting Subscription	\$ 2,700.00
30361	1/14/26	Tri-State Windshield Repair	Windshield Repair	\$ 500.00
30362	1/14/26	University of NE @ Kearney	Bus Training	\$ 255.00
30363	1/14/26	Village of Wynot	Monthly Utilities	\$ 934.00
30364	1/14/26	Wynot Oil Company	Vehicle, Gas, Repairs & Supplies	\$ 2,123.33
Monthly Expenditures				\$ 35,056.59
Payroll & Payables				\$ 254,652.41
TOTAL				\$ 289,709.00

School Nutrition Fund				
<i>Check #</i>	<i>Date</i>	<i>Vendor</i>	<i>Description</i>	<i>Amount</i>
6356	1/14/26	Appeara	Kitchen Laundry Supplies	\$ 159.90
6357	1/14/26	Art Kathol Appliance, Inc.	Building Repair & Maintenance	\$ 242.95
6358	1/14/26	Chase	Groceries	\$ 900.00
6359	1/14/26	Hiland Dairy	Groceries	\$ 1,322.01
6360	1/14/26	Hy-Vee-Yankton	Groceries	\$ 15.98
6361	1/14/26	Hy-Vee-Vermillion	Groceries	\$ 13.31
6362	1/14/26	Menards	Freezer	\$ 148.00
6363	1/14/26	Sysco-Lincoln	Groceries & Supplies	\$ 5,423.50
6364	1/14/26	US Foods	Groceries	\$ 158.67
6365	1/14/26	Walmart Business	Groceries & Supplies	\$ 151.69
Monthly Expenditures				\$ 8,536.01
Payroll & Payables				\$ 6,738.20
TOTAL				\$ 15,274.21

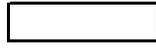
Depreciation Fund-Checks				
<i>Check #</i>	<i>Date</i>	<i>Vendor</i>	<i>Description</i>	<i>Amount</i>
Auto	12/15/25	Cedar Security Bank	HVAC Loan Payment	\$ 8,536.00
1014	1//26	Cornhusker Int'nat Trucks	IC Bus 2027-14 Passenger	\$ 119,500.00
TOTAL				\$ 128,036.00

Special Building Fund-Checks				
<i>Check #</i>	<i>Date</i>	<i>Vendor</i>	<i>Description</i>	<i>Amount</i>
				\$ -
TOTAL				\$ -

Activity Fund-Manuel Checks				
<i>Check #</i>	<i>Date</i>	<i>Vendor</i>	<i>Description</i>	<i>Amount</i>
				\$ -
				\$ -
TOTAL				\$ -

Activity Fund				
<i>Check #</i>	<i>Date</i>	<i>Vendor</i>	<i>Description</i>	<i>Amount</i>
71784	12/15/25	Chase Cardmember Services	Girl's Bball Rack & One Act Supplies	\$ 252.98
71785	12/15/25	Cory Lenton	Bball Official Vs. Wausa	\$ 150.00
71786	12/18/25	Brayden Eisenhauer	Bball Official Vs. Wausa	\$ 150.00
71787	12/18/25	Eric Wemhoff	Bball Official Vs. Wausa	\$ 150.00
71788	12/18/25	Allen A Club	A Club Freshman-Sophomore Tour.	\$ 115.00
71789	12/18/25	4 Seasons Fundraising	FFA Fundraiser	\$ 1,651.80
71790	12/18/25	Dylan Riley	Bball Official Vs. O'Neill St. Mary's	\$ 150.00
71791	12/18/25	Greg Kirwan	Bball Official Vs. O'Neill St. Mary's	\$ 150.00
71792	12/18/25	Dwayne Johnson	Bball Official Vs. O'Neill St. Mary's	\$ 150.00
71793	12/19/25	Derrick Leise	Bball Official Vs. Wausa	\$ 150.00
71794	12/19/25	Scholastic Book Fairs-30	Book Fair	\$ 1,007.24
71795	1/8/26	Jeff Bellar	Bball Official Vs. Tri County Northeast	\$ 150.00
71796	1/8/26	Zach Tesarek	Bball Official Vs. Tri County Northeast	\$ 150.00
71797	1/8/26	Kyle Napier	Bball Official Vs. Tri County Northeast	\$ 150.00
71798	1/14/26	Jeff Meyer	JH/JV Bball Ref	\$ 358.00

71799	1/14/26	Mike Klug	JH/JV Bball Ref	\$ 222.00
71800	1/14/26	Haley Wieseler	Bball Clock	\$ 95.00
71801	1/14/26	Alic Wiebelhaus	Bball Books	\$ 345.00
71802	1/14/26	School Health Corp.	Gatorade Water Bottles/Carrier	\$ 117.41
71803	1/14/26	Wayne State College	Honor Band	\$ 30.00
71804	1/14/26	Chartwells	Conference Honor Band (01/17)	\$ 66.50
71805	1/14/26	Chase Cardmember Services	Bball App, Sports Pics, Bball Rack & Pd	\$ 331.63
71806	1/14/26	Riley Arens	Bball Official Vs. Winnebago	\$ 150.00
71807	1/14/26	David Uldrich	Bball Official Vs. Winnebago	\$ 150.00
71808	1/14/26	Derrick Leise	Bball Official Vs. Winnebago	\$ 150.00
71809	1/14/26	Awards Unlimited	Asst. Coach Awards	\$ 66.84
71810	1/14/26	Emily Walter	Bball Books	\$ 240.00
TOTAL				\$ 6,849.40



718.00 - FISCAL MANAGEMENT INTERNAL CONTROLS

The District will develop the necessary procedures to comply with the following fiscal management internal controls relating to oversight of all federal and state grant programs.

Equipment 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 that equipment, to meet the following requirements of 2 CFR 200.313 and 2 CFR 200.33:

1. Maintain property records procedure and policies (include description, serial number or other identification number, source of funding, acquisition date, etc.);
2. Develop and maintain a physical inventory procedure to occur a minimum of every 2 years;
3. A Control System procedure to ensure adequate safeguards are in place;
4. Develop and implement adequate maintenance procedures for such equipment;
5. Develop and implement sales procedures for such equipment; and
6. Develop and implement disposition procedures for such equipment.

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 standards identified below from 2 CFR 200.320;

1. A procedure for micro-purchases (Under 15,000);
2. A procedure for small purchases (10,000 to 350,000);
3. A procedure for sealed bids (using Lowest Bidder for over 350,000);
4. A procedure for competitive proposals (including showing why not sealed bids were not used for over 350,000); and
5. A procedure for noncompetitive bids (when sole sourced, must prove only source).

Record Retention: Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three 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 in accordance with 2 CFR 200.333. Other records will be retained for a period of time as required by law.

Suspension and Debarment: The District may not subcontract with or award subgrants in any Federal assistance program to any person or company who is debarred or suspended and is required to check for excluded parties at the System for Award Management, SAM (formerly the Excluded Parties List System, EPLS) website before any procurement transaction in accordance with 2 CFR 200.213 and Policy 706.07 Suspension and Debarment.

Financial Management: The District must develop and maintain financial management systems to account for federal funds, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Such records must be sufficient to permit the preparation of 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 in accordance with 2 CFR 200.302. See also §200.450 Lobbying.

The financial management system of each non-Federal entity must provide for the following;

1. A procedure for identification of all Federal awards received and expended and the Federal programs under which they were received;
2. A procedure for accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with reporting requirements
3. A procedure to maintain records that identify adequately the source and application of funds for federally funded activities.
4. A procedure for maintaining effective control over, and accountability for, all funds, property, and other assets.
5. A procedure for comparing District expenditures with budget amounts for each federal award.
6. A procedure to ensure payments of federal funds are made in accordance with 2 CFR 200.305.
7. A procedure for determining the allowability of costs in accordance with 2 CFR 200.305 Subpart E-Cost Principals and the term and conditions of the Federal award.

Program Income: The District will follow the guidance of the Federal awarding agency in how it uses, applies and accounts for all income received under those programs as listed below in accordance with 2 CFR 200.307;

1. Deduction. Ordinarily program income must be deducted from total allowable costs to determine the net allowable costs
2. Addition. With prior approval of the Federal awarding agency program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must be used for the purposes and under the conditions of the Federal award.
3. Cost sharing or matching. With prior approval of the Federal awarding agency, program income may be used to meet the cost sharing or matching requirement of the Federal award. The amount of the Federal award remains the same.

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 in accordance with 2 CFR 200.306 and a procedure must ensure these criteria are covered:

- (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 2 CFR 200.305 Subpart E—Cost Principles;
- (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, as applicable in the terms and conditions of the federal award.

Unexpected or Extraordinary Circumstances: For all Federal awards, If the District does not currently have in place a policy that addresses extraordinary circumstances such as those caused by COVID-19, the District may later amend or create a policy in order to put emergency contingencies in place for Federal and non-Federal similarly situated employees in accordance with 2 CFR 200 et seq. If the conditions exist for charges to be made to the Federal grant, 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 may develop a procedure to ensure that federal expenditures during the unexpected or extraordinary circumstance are allowable.

Compensation for personal services:

(a) General. Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages, salaries, and fringe benefits in accordance with 2 CFR 200.430 and .431. Costs of compensation are allowable to the extent that they satisfy the following requirements;

1. Is reasonable for the services rendered and conforms to the established written policy and procedures of the District consistently applied to both Federal and non-Federal activities;

Compensation and fringe benefits: (a) Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits in accordance with 2 CFR 200.431 include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, District employee agreement, or an established policy of the District.

(b) 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 all of the following criteria are met:

1. They are provided under established written leave policies;

Standards for Documentation of Personnel Expenses: (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed in accordance with 2 CFR 200.430. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the District;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;

(iv) 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 policy;

(v) Comply with the established accounting policies and practices of the District; and

(vi) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(vii) Budget estimates do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:

(A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;

(B) Significant changes in the corresponding work activity (as defined by the District's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload

categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

(C) The District's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

(2) In accordance with Department of Labor regulations implementing the Fair Labor Standards Act (FLSA) (29 CFR part 516), charges for the salaries and wages of nonexempt employees, in addition to the supporting documentation described in this section, must also be supported by records indicating the total number of hours worked each day.

Approved _____ Reviewed _____ Revised _____