

Board of Education Meeting
Monday, December 15, 2025 7:30 PM Central

Elementary School Conference Room
550 7th Street
Syracuse, NE 68446-0520

Barry Janssen: Present
Tyler Kreifels: Present
Justin Stark: Present
Amy Wemhoff: Present
Brienne Wilhelm: Present
Ed Zastera: Present

{{Name: Agenda Item Name}}

1. Call to Order and Roll Call
2. Notice of Open Meeting Act- *A current copy of the Open Meetings Act is posted in the room and accessible to the public.*
3. Publication of Meeting
4. Excuse Absent Board Members
5. Approval of Agenda Motion to approve the agenda. This motion, made by Justin Stark and seconded by Ed Zastera, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0
6. Consent Agenda Motion to approve the consent agenda. This motion, made by Tyler Kreifels and seconded by Brienne Wilhelm, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0
 - 6.1. Treasurer's report
 - 6.2. Secretary report
 - 6.3. Expenditures
 - 6.4. Claims for payment
 - 6.5. Minutes of prior meeting(s)
7. Communications from the Public Nobody from the public addressed the board.
8. Reports
 - 8.1. Superintendent Mr. Kraus shared information on the new website and the features it provides, NASB Legislative conference on January 25-26th in Lincoln, upcoming teacher advisory group meeting, safety tabletop exercise with SAH and showed data using the online NEP state reporting system.
 - 8.2. Principal Report Mr. Royal introduced our girls wrestling team and shared their experiences with the board as it is a new coop this year with Weeping Water. The girls shared what a great experience it has been so far.
 - 8.3. NSCAS Results Mrs. Zastera shared the results from last years academic performances. Overall, the district scored very high and was classified as an "Excellent" school rating.
9. Discussion Items

9.1. Elementary Art Position Mrs. McIntosh and Mrs. Gilkey presented information on how a K-7th art teacher may be utilized in the district. The board will discuss this either in January or February.

10. Action Items

10.1. Discuss, consider, and take action on updating policies Approve policies are presented excluding 3132. This motion, made by Justin Stark and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

10.2. Discuss, consider, and take action on approve house demo bid Approve Pershing bid 11,800. This motion, made by Ed Zastera and seconded by Amy Wemhoff, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

10.3. Discuss, consider, and take action on changes to the superintendent's contract. "I move that the board enter into executive session for the purpose of discussing the superintendent contract negotiations, as it is in the public interest to prevent the needless injury to an individual's reputation and to protect the district's negotiation strategy.". This motion, made by Brianne Wilhelm and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0 Move to increase the superintendent salary by 3% to \$197,239 and extend one year onto the current contract. This motion, made by Brianne Wilhelm and seconded by Ed Zastera, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0 The board moved into executive session at 8:47pm and came out of session at 9:36pm

11. Board Tour of Elementary Due to time constraints, the board chose to tour the school board at another time.

12. Adjourn Motion to adjourn. This motion, made by Ed Zastera and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Syracuse Journal Democrat, a publication that is a "legal newspaper" as that phrase is defined for the city of Nebraska City, for the County of Otoe, in the state of Nebraska, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:

- Dec 5, 2025

Notice ID: Q1V642uH4W1RFQ4repgB

Notice Name: Meeting Notice 12_15_25

Publication Fee: \$4.95

Ankit Sachdeva

Agent

VERIFICATION

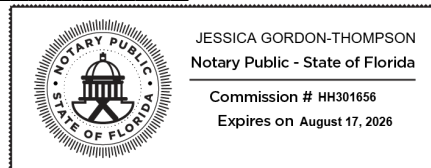
State of Florida
County of Orange

Signed or attested before me on this: 12/05/2025

J. Ra

Notary Public

Notarized remotely online using communication technology via Proof.



MEETING NOTICE

School District #27 Board of Education will hold its regular monthly meeting Monday, December 15, 2025 at 7:30 pm in the Elementary Conference Room. A continually current agenda is available for public inspection at the Superintendent's office. Published in the Syracuse Journal Democrat on December 5, 2025.

4085710 ZNEZ

SCHOOL DISTRICT #27
REPORT OF THE SCHOOL TREASURER
November 30, 2025

GENERAL FUND

BEGINNING BALANCE		\$3,574,127.51
RECEIPTS		
TAXES	\$65,234.90✓	
INTEREST	\$5,317.07✓	
STATE OF NEBRASKA	\$1,648.72	
OTHER	\$3,872.41	
TOTAL	\$76,073.10	\$76,073.10
DISBURSEMENTS		
PAYROLL/DEDUCTIONS	\$809,117.22	
OPERATING	\$157,535.86	
OTHER -	\$0.00	
OTHER -	\$0.00	
TOTAL	\$966,653.08	\$966,653.08
FUND BALANCE		\$2,683,547.53
FIRSTBANK NEB SYRACUSE	ACCT # 671-750-03	\$34,817.59
FIRSTBANK NEB SYRACUSE	ACCT # 671-750-05	\$1,352,940.37
COUNTRYSIDE BANK UNADILLA	ACCT # 00412-700	\$38,196.18
FIRSTBANK NEB SYRACUSE	CD# 5013262 & 5013924	\$1,035,418.17
RIVERSTONE BANK	CD# 76834	\$222,175.22
GENERAL FUND BALANCE	November 30, 2025	\$2,683,547.53

BUILDING FUND

BEGINNING BALANCE		\$1,918,963.65
RECEIPTS		
TAXES	\$1,091.01	
INTEREST	\$1,436.50	
TRANSFER FROM GEN FUND -03	\$0.00	
OTHER - SCOREBOARD ADS	\$0.00	
TOTAL	\$2,527.51	\$2,527.51
DISBURSEMENTS		
TRANSFER -	\$0.00	
OTHER - MIDWEST TENNIS & TRACK	\$28,950.00	
OTHER -	\$0.00	
OTHER -	\$0.00	
TOTAL	\$28,950.00	\$28,950.00
FUND BALANCE		\$1,892,541.16
FIRSTBANK NEB SYRACUSE	ACCT # 730-309-01	\$4,888.04
FIRSTBANK NEB SYRACUSE	ACCT # 730-309-05	\$493,175.12
WESTERN NATIONAL BANK	CD #702816	\$636,462.66
FIRSTBANK NEB SYRACUSE	CD #5013963	\$758,015.34
BUILDING FUND BALANCE	November 30, 2025	\$1,892,541.16

SCHOOL DISTRICT #27
REPORT OF THE SCHOOL TREASURER
November 30, 2025

DEPRECIATION FUND

BEGINNING BALANCE		\$1,000,336.77
RECEIPTS		
TRANSFER FROM GEN FUND - 03	\$0.00	
INTEREST	\$2,031.24	
OTHER - TRANS	\$0.00	
TOTAL	\$2,031.24	
DISBURSEMENTS		
OTHER - OMAHA TRUCK CENTER	\$116,590.00	
OTHER -	\$0.00	
TOTAL	\$116,590.00	
FUND BALANCE		\$885,778.01
COUNTRYSIDE BANK UNADILLA	ACCT # 00548M297	\$885,778.01
	CD #	\$0.00
		\$0.00
		\$0.00
DEPR FUND BALANCE	November 30, 2025	\$885,778.01

UNEMPLOYMENT FUND

BEGINNING BALANCE		\$12,841.50
RECEIPTS		
TRANSFER FROM GEN FUND	\$0.00	
INTEREST	\$29.17	
TOTAL	\$29.17	
DISBURSEMENTS		
OTHER - NE UC FUND	\$0.00	
TOTAL	\$0.00	
FUND BALANCE		\$12,870.67
FIRSTBANK NEB SYRACUSE	ACCT # 731-612-05	\$12,870.67
UNEMPLOY FUND BALANCE	November 30, 2025	\$12,870.67

BOND FUND

BEGINNING BALANCE		\$379,103.36
RECEIPTS		
TAXES	\$2,237.44	
INTEREST	\$1,034.84	
OTHER -	\$0.00	
TOTAL	\$3,272.28	
DISBURSEMENTS		
OTHER -	\$0.00	
OTHER -	\$0.00	
TOTAL	\$0.00	
FUND BALANCE		\$382,375.64
FIRSTBANK NEB SYRACUSE	ACCT # 631-911-05	\$382,375.64
	CD #	\$0.00
		\$0.00
BOND FUND BALANCE	November 30, 2025	\$382,375.64

**SCHOOL DISTRICT #27
SECRETARY'S REPORT
DECEMBER 15, 2025**

GENERAL FUND

Balance as of October 31, 2025	\$ 3,574,127.51
November receipts	<u>\$ 76,073.10</u>
Total amount available	\$ 3,650,200.61
November disbursements	<u>\$ 966,653.08</u>
Balance as of November 30, 2025	\$ 2,683,547.53

SCHOOL LUNCH FUND

Balance as of October 31, 2025	\$ 383,103.57
November receipts	<u>\$ 45,371.76</u>
Total amount available	\$ 428,475.33
November disbursements	<u>\$ 428,475.33</u>
Balance as of November 30, 2025	\$ 428,475.33

Bank Balance November 30, 2025	\$ 428,475.33
Outstanding receipts	<u>\$ -</u>
Total amount available	\$ 428,475.33
Outstanding disbursements	<u>\$ 117,877.75</u>
Bank Balance November 30, 2025	\$ 310,597.58

SCHOOL ACTIVITIES

Balance as of October 31, 2025	\$ 110,431.10
November receipts	<u>\$ 51,069.16</u>
Total amount available	\$ 161,500.26
November disbursements	<u>\$ 73,371.07</u>
Balance as of November 30, 2025	\$ 88,129.19

SDA REVOLVING

Balance as of October 31, 2025	\$ 113,689.89
November receipts	<u>\$ 10,393.30</u>
Total amount available	\$ 124,083.19
November disbursements	<u>\$ 7,139.42</u>
Balance as of November 30, 2025	\$ 116,943.77

*Included

FirstBank Nebraska Cking #03	34,655.06	34,817.59
FirstBank Nebraska MM #05	2,243,653.45	1,352,940.37
Countryside Bank Unadilla	38,225.61	38,196.18
FirstBank Nebraska CD #5011964	1,035,418.17	1,035,418.17
Riverstone Bank CD	<u>222,175.22</u>	<u>222,175.22</u>
	\$ 3,574,127.51	\$ 2,683,547.53

Respectfully submitted,



David Kraus, Superintendent

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID; Filtered by Site.

From 11/01/2025 to 11/30/2025.

Site ID	Site Name					
Group ID	Group Name					
Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
SHS	Syracuse High School					
A-1	Activity Accounts					
1000-1	JH STOP	2,701.27	207.45	56.00	0.00	2,852.72
1001-1	ADMISSIONS	23,827.10	7,232.00	0.00	0.00	31,059.10
1005-1	ADULT ATHLETIC PASSES	3,510.00	0.00	0.00	0.00	3,510.00
1015-1	ART CLUB	2,566.03	0.00	0.00	0.00	2,566.03
1020-1	ATHLETIC BOOSTER CLUB	28,792.72	220.00	1,312.32	0.00	27,700.40
1025-1	BAND	1,217.52	0.00	141.38	0.00	1,076.14
1031-1	CIRCLE OF FRIENDS	790.23	0.00	10.00	0.00	780.23
1065-1	DANCE TEAM	3,270.65	4,799.04	5,810.35	0.00	2,259.34
1071-1	DAT	684.00	0.00	0.00	0.00	684.00
1075-1	DISTRICT AUTISM TEAM	1,928.71	0.00	0.00	0.00	1,928.71
1080-1	DRAMA	-2,468.07	0.00	150.00	0.00	-2,618.07
1084-1	E-SPORTS	234.96	0.00	0.00	0.00	234.96
1085-1	EL MUSIC PROGRAM	151.29	0.00	0.00	0.00	151.29
1090-1	EL STUDY	2,589.37	205.30	29.70	0.00	2,764.97
1095-1	EQUIPMENT (CONCESSIONS)	9,407.15	2,332.25	2,974.51	115.90	8,880.79
1100-1	FBLA	6,403.32	4,093.00	0.00	0.00	10,496.32
1110-1	FFA	14,947.88	0.00	3,656.40	0.00	11,291.48
1120-1	FIELD TRIPS	14,144.62	510.00	530.00	0.00	14,124.62
1125-1	FOREIGN LANGUAGE	97.22	0.00	0.00	-97.22	0.00
1130-1	HIGH ABILITY	565.87	0.00	0.00	0.00	565.87
1135-1	HISTORY FAIR	957.75	0.00	0.00	0.00	957.75
1140-1	HOMEROOM	2,161.53	0.00	0.00	127.83	2,289.36
1145-1	HONOR SOCIETY	1,175.27	333.00	76.67	0.00	1,431.60
1150-1	HS MATHEMATICS CLUB	30.61	0.00	0.00	-30.61	0.00
1155-1	INTEREST	983.71	22.69	0.00	0.00	1,006.40
1160-1	JH STUDENT COUNCIL	2,518.76	350.00	252.96	-115.90	2,499.90
1165-1	LIBRARY	5,961.06	0.00	0.00	0.00	5,961.06
1170-1	LIFE SKILLS PETTY CASH	417.74	0.00	0.00	0.00	417.74
1180-1	MS STUDY	1,732.50	0.00	0.00	0.00	1,732.50
1181-1	MS MTSS	272.40	0.00	45.00	0.00	227.40
1185-1	MUSIC BOOSTERS	4,495.21	822.37	525.18	-16.00	4,776.40
1190-1	MUSIC BOOSTERS TRIP FUND	26,207.48	16,134.00	7,970.50	0.00	34,370.98
1195-1	PHYSICAL EDUCATION	807.27	0.00	0.00	0.00	807.27
1200-1	PICTURES	7,082.75	0.00	0.00	0.00	7,082.75
1205-1	PLAYGROUND EQUIPMENT	2,399.27	0.00	17.99	0.00	2,381.28
1210-1	QUIZ BOWL	31.98	0.00	0.00	0.00	31.98
1215-1	READING PROGRAM	103.40	0.00	0.00	0.00	103.40
1220-1	S CLUB	751.62	0.00	0.00	0.00	751.62
1225-1	SCHOLARSHIPS	1,500.00	0.00	0.00	0.00	1,500.00
1230-1	SDA PTO	18,492.74	3,350.00	5,388.66	-50.00	16,404.08
1235-1	SH ATHLETICS	-57,782.53	8,332.67	43,078.76	0.00	-92,528.62
1236-1	FOOTBALL	363.00	0.00	0.00	0.00	363.00
1240-1	SH STUDENT COUNCIL	6,285.09	320.00	204.24	0.00	6,400.85

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID; Filtered by Site.

From 11/01/2025 to 11/30/2025.

Site ID Group ID	Site Name Group Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
1245-1	SH STUDY	5,471.59	2.50	255.00	0.00	5,219.09
1250-1	SHOP	1,914.84	0.00	235.45	0.00	1,679.39
1255-1	SkillsUSA	3,014.04	260.00	584.00	0.00	2,690.04
1260-1	SOS (STUDENTS OF SERVICE)	2,809.19	0.00	0.00	0.00	2,809.19
1265-1	SPEECH	-1,439.55	0.00	0.00	0.00	-1,439.55
1270-1	STOP	2,546.33	0.00	0.00	0.00	2,546.33
1275-1	STUDENT ATHLETIC PASSES	13,310.00	0.00	0.00	0.00	13,310.00
1280-1	TEACHER SUPPLIES	7,300.66	0.00	0.00	0.00	7,300.66
1285-1	TITLE I	1,936.00	0.00	0.00	0.00	1,936.00
1290-1	VARSITY CHEERLEADERS	225.66	1,022.89	0.00	0.00	1,248.55
1295-1	YEARBOOK	-78,548.19	520.00	0.00	0.00	-78,028.19
1300-1	COUNSELOR FUND	125.00	0.00	0.00	0.00	125.00
1305-1	KINDNESS SQUAD	69.12	0.00	0.00	0.00	69.12
1310-1	FFA- Otoe County Fair	617.68	0.00	0.00	0.00	617.68
1350-1	Rocket Cards	1,930.95	0.00	0.00	0.00	1,930.95
2014-1	CLASS OF 2024 (GRADUATED)	0.00	0.00	0.00	0.00	0.00
2020-1	CLASS OF 2025 (Graduated)	0.00	0.00	0.00	0.00	0.00
2021-1	CLASS OF 2026 (12th GRADE)	3,584.68	0.00	0.00	0.00	3,584.68
2022-1	CLASS OF 2027 (11th Grade)	2,154.24	0.00	0.00	0.00	2,154.24
2024-1	CLASS OF 2028 (10TH GRADE)	1,098.41	0.00	0.00	0.00	1,098.41
2025-1	CLASS OF 2029 (Freshmen)	0.00	0.00	0.00	0.00	0.00
A-1 Totals:		110,431.10	51,069.16	73,305.07	-66.00	88,129.19
SHS Activity Totals:		110,431.10	51,069.16	73,305.07	-66.00	88,129.19

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
SHS Checking:			51,069.16	73,305.07		
SHS Investment:						
SHS Bank Balances:	110,431.10		51,069.16	73,305.07	-66.00	88,129.19

Report Activity Totals:	110,431.10	51,069.16	73,305.07	-66.00	88,129.19
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Current Cash Balance

Sorted by Site ID, Group ID, Activity ID; Filtered by Site.
From 11/01/2025 to 11/30/2025.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance	
REV	Revolving Account								
R-1	Revolving Accounts								
	3295-2	GENERAL		-11,143.85	7,743.59	4,204.16	0.00	-7,604.42	
	3300-2	INSURANCE		2,394.71	2,314.97	2,935.26	0.00	1,774.42	
	3305-2	DRIVERS ED		800.00	0.00	0.00	0.00	800.00	
	3310-2	INTEREST		570.99	19.74	0.00	0.00	590.73	
	3315-2	WALTER JANSSEN SCHOLARSHI		0.00	0.00	0.00	0.00	0.00	
	3320-2	DUAL ENROLLMENT		34,945.21	0.00	0.00	0.00	34,945.21	
	3321-2	MISC		58,039.39	0.00	0.00	0.00	58,039.39	
	3322-2	TECHNOLOGY		28,083.44	315.00	0.00	0.00	28,398.44	
			R-1 Totals:	113,689.89	10,393.30	7,139.42	0.00	116,943.77	
			REV Activity Totals:	113,689.89	10,393.30	7,139.42	0.00	116,943.77	
				Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
	REV Checking:					10,393.30	7,139.42		
	REV Investment:								
	REV Bank Balances:			113,689.89		10,393.30	7,139.42	0.00	116,943.77
			Report Activity Totals:	113,689.89	10,393.30	7,139.42	0.00	116,943.77	

Syracuse Public School

Check Report

Begin Date: 12/01/2025; End Date: 12/31/2025; Accounting Cycle: FY 25-26; Check Type: Accounts Payable; Payee: [All];

Bank: First Bank of Nebraska; Account Expression: [All]; Show Detail by Voucher: Yes; Created On: 12/10/2025 4:49:52 PM

Check Date	Check Number	Payee	Type	Amount
12/15/2025	EFT	Amazon Capital Services	Accounts Payable	\$3,707.91
12/15/2025	EFT	Magic-Wrighter, Inc.	Accounts Payable	\$34.95
12/15/2025	8264	Adkins Signs	Accounts Payable	\$354.00
12/15/2025	8265	Amazon E-Commerce	Accounts Payable	\$26.44
12/15/2025	8266	Antes Family Hardware	Accounts Payable	\$227.37
12/15/2025	8267	ATS, LLC	Accounts Payable	\$29,397.00
12/15/2025	8268	Baragary Construction, Inc.	Accounts Payable	\$1,263.00
12/15/2025	8269	Barnes & Noble, Inc.	Accounts Payable	\$67.95
12/15/2025	8270	Bockmann Inc.	Accounts Payable	\$4,160.00
12/15/2025	8271	Brianna Tickle	Accounts Payable	\$8,922.64
12/15/2025	8272	Buss Pest Control	Accounts Payable	\$115.00
12/15/2025	8273	CB Plumbing Services	Accounts Payable	\$514.43
12/15/2025	8274	Cengage Learning	Accounts Payable	\$41.67
12/15/2025	8275	City Of Syracuse	Accounts Payable	\$15,423.08
12/15/2025	8276	Column Software, PBC	Accounts Payable	\$10.35
12/15/2025	8277	Complete Chiropractic & Wellness Center	Accounts Payable	\$80.00
12/15/2025	8278	Cubby's Inc.	Accounts Payable	\$3,545.76
12/15/2025	8279	Culligan of Percival	Accounts Payable	\$148.05
12/15/2025	8280	Danielson Tech Supply	Accounts Payable	\$1,156.30
12/15/2025	8281	DAS State Acctg-Central Finance OCIO	Accounts Payable	\$635.74
12/15/2025	8282	Demco, Inc	Accounts Payable	\$409.72
12/15/2025	8283	Eakes Office Solutions	Accounts Payable	\$963.68
12/15/2025	8284	Esu #4	Accounts Payable	\$1,076.70
12/15/2025	8285	ESU #6	Accounts Payable	\$465.05
12/15/2025	8286	First Concord Group	Accounts Payable	\$632.50
12/15/2025	8287	Follett Content Solutions, LLC	Accounts Payable	\$1,002.16
12/15/2025	8288	Frontier Cooperative	Accounts Payable	\$2,284.70
12/15/2025	8289	Harris School Solutions	Accounts Payable	\$293.84
12/15/2025	8290	Hayes Mechanical	Accounts Payable	\$24,984.22
12/15/2025	8291	HD Supply, Inc.	Accounts Payable	\$893.46
12/15/2025	8292	Heritage Water Services, Inc.	Accounts Payable	\$200.00
12/15/2025	8293	Hestermann, Jamie	Accounts Payable	\$49.99
12/15/2025	8294	JW Pepper	Accounts Payable	\$21.00
12/15/2025	8295	Langfeldt Overhead Door Inc.	Accounts Payable	\$235.00
12/15/2025	8296	Learning Without Tears	Accounts Payable	\$178.20
12/15/2025	8297	Mark's Plumbing Parts, Inc.	Accounts Payable	\$313.69
12/15/2025	8298	McGraw-Hill Education, Inc.	Accounts Payable	\$885.61
12/15/2025	8299	Menards - Lincoln South	Accounts Payable	\$386.79
12/15/2025	8300	Midwest Tennis & Track Co.	Accounts Payable	\$1,000.00
12/15/2025	8301	NASB	Accounts Payable	\$3,452.00
12/15/2025	8302	NC Utilities	Accounts Payable	\$1,401.34
12/15/2025	8303	NCECBVI	Accounts Payable	\$13,341.20
12/15/2025	8304	NCS Pearson/Certiport	Accounts Payable	\$250.00
12/15/2025	8305	Omaha Wellness Collective	Accounts Payable	\$2,100.00
12/15/2025	8306	One Source	Accounts Payable	\$41.00
12/15/2025	8307	Papillion Sanitation	Accounts Payable	\$1,259.53
12/15/2025	8308	Principal Life Insurance Company	Accounts Payable	\$1,718.00
12/15/2025	8309	Rega Engineering Group, Inc.	Accounts Payable	\$750.00
12/15/2025	8310	Schindler Elevator Corporation	Accounts Payable	\$660.67
12/15/2025	8311	SDA Revolving	Accounts Payable	\$4,204.16
12/15/2025	8312	Segra	Accounts Payable	\$804.15
12/15/2025	8313	Surnali LLC	Accounts Payable	\$1,214.00
12/15/2025	8314	Syracuse Area Health	Accounts Payable	\$5,463.80
12/15/2025	8315	Syracuse Fresh Market	Accounts Payable	\$535.92
12/15/2025	8316	Syracuse Motor Supply	Accounts Payable	\$242.12
12/15/2025	8317	Syracuse Post Office	Accounts Payable	\$1,560.00

12/15/2025	8318	TruGreen and Action Pest Control	Accounts Payable	\$1,660.12
12/15/2025	8319	Windstream	Accounts Payable	\$1,380.50
Sub Total				\$148,146.46

Board of Education Meeting
Monday, November 17, 2025 7:30 PM Central

Elementary School Conference Room
550 7th Street
Syracuse, NE 68446-0520

Barry Janssen: Present
Tyler Kreifels: Present
Justin Stark: Present
Amy Wemhoff: Present
Brienne Wilhelm: Present
Ed Zastera: Present

1. Call to Order and Roll Call

2. Notice of Open Meeting Act- *A current copy of the Open Meetings Act is posted in the room and accessible to the public.*

3. Publication of Meeting

4. Excuse Absent Board Members

5. Approval of Agenda

Motion to approve the agenda. This motion, made by Justin Stark and seconded by Brienne Wilhelm, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

6. Consent Agenda

Motion to approve the consent agenda. This motion, made by Tyler Kreifels and seconded by Amy Wemhoff, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

6.1. Treasurer's report

6.2. Secretary report

6.3. Expenditures

6.4. Claims for payment

6.5. Minutes of prior meeting(s)

7. Communications from the Public

7.1. NRCSA Presentation- NREA Outstanding Rural Teacher Award

Jack Moles, executive director of NRCSA presented Mrs. Schroder with the NREA Outstanding Rural Teacher Runner-Up award.

7.2. City of Syracuse

Jessica Meyer, representing the City of Syracuse, addressed the Board regarding community concerns about students crossing Highway 50. She shared background information and current feedback received from residents. The District will continue to collaborate with the City as additional information becomes available and next steps are identified.

8. Reports

8.1. Superintendent

Mr. Kraus shared information that the new school bus will arrive this week, two security cameras were installed on the bus barn, the track runways are completed, bids are being accepted on the demo of the house owned by the school north of the high school parking lot, and AQuESST results will be public on November 26th.

8.2. Principal Report- Middle School

The student council did a presentation to the board of all the activities they take part in during the school year.

8.3. Facilities/ Transportation

The committee met on Oct. 30th and discussed the proposal from BVH, transportation needs, football scoreboard bids, roof replacement plan and the parking lot project.

9. Discussion Items

9.1. Review of Policies

9.2. BVH Proposal

The board discussed the updated bid proposal from BVH. A future meeting will be scheduled with them to determine next steps.

9.3. House demo and parking lot project

Bids are still being accepted for the house demo and removal for the future parking lot.

10. Action Items

10.1. Discuss, consider, and take action on updating policies.

Motion to approve the review of policies as presented. This motion, made by Brianne Wilhelm and seconded by Ed Zastera, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

11. Adjourn

Motion to adjourn. This motion, made by Ed Zastera and seconded by Amy Wemhoff, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0



Syracuse-Dunbar-Avoca Public Schools

P.O Box P • Syracuse, NE 68446-0520

Superintendent's Office

402.269.2383 phone

402.269.2224 fax

High School

402.269.2381 phone

402.269.3028 fax

Middle School

402.269.2388 phone

402.269.2402 fax

Elementary School

402.269.2382 phone

402.269.2224 fax

To: Board of Education

From: David Kraus, Superintendent

Date: December 15, 2025

RE: Monthly Report

1. Apptegy update
2. Policy Review- 3110-3170
3. NASB Legislation Conference- January 25-26 at the Lincoln Marriott Cornhusker Hotel
4. Teacher Advisory Group meeting- January 5th.
5. Safety Drill/Exercise with Syracuse Area Health.
6. NEP (Nebraska Education Profile) Results

Conference Comparison 2024-25		NSCAS			ACT			
District	Rating	ELA	Math	Science	ELA	Math	Science	Attendance
Syracuse	Excellent	76%	86%	89%	76%	68%	68%	95.22%
Conestoga	Great	67%	67%	76%	58%	44%	51%	94.67%
DC West	Great	68%	68%	87%	52%	59%	59%	94.00%
Ft. Calhoun	Excellent	76%	77%	95%	75%	64%	78%	95.34%
Logan View	Great	68%	68%	87%	52%	59%	59%	94.00%
Louisville	Great	66%	66%	89%	53%	63%	53%	94.03%
Raymond Central	Great	62%	69%	86%	50%	37%	44%	95.05%
Arlington	Excellent	70%	73%	90%	56%	69%	70%	95.63%

ESU Comparison 2024-25		NSCAS			ACT			
District	Rating	ELA	Math	Science	ELA	Math	Science	Attendance
Syracuse	Excellent	76%	86%	89%	76%	68%	68%	95.22%
Sterling	Great	53%	58%	80%	*	*	*	94.26%
JCC	Good	56%	61%	78%	49%	60%	40%	93.65%
Johnson-Brock	Excellent	87%	84%	98%	63%	67%	81%	96.94%
Auburn	Great	68%	70%	89%	70%	52%	68%	93.33%
Nebraska City	Needs Support	47%	43%	77%	22%	26%	34%	89.65%
Palmyra	Great	65%	71%	92%	80%	65%	75%	95.40%
Pawnee City	Good	58%	57%	78%	*	55%	55%	94.80%
Lewiston Cons.	Good	46%	41%	75%	*	*	*	94.04%
Falls City	Good	54%	50%	72%	52%	42%	54%	93.84%
HTRS	Great	62%	65%	88%	*	53%	63%	94.71%

NSCAS % Proficient	ELA		Math		Science	
	Syracuse	State	Syracuse	State	Syracuse	State
Grade 3	70%	57%	77%	60%		
Grade 4	74%	60%	90%	61%		
Grade 5	77%	56%	*	59%	*	83%
Grade 6	86%	59%	92%	56%		
Grade7	83%	58%	82%	55%		
Grade8	62%	63%	77%	57%	81%	76%

Grade 11 ACT	ELA		Math		Science	
	Syracuse	State	Syracuse	State	Syracuse	State
% Proficient	76%	43%	68%	41%	68%	48%
Average Scale Score	19	16	21	18	20	18

Graduation Rate	96%
Attendance	95%
College-Going Rat	83%

Syracuse Dunbar Avoca Public Schools Student Success 2024-2025


AQUESTT
District
Classification
EXCELLENT

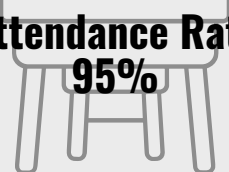
NSCAS % Proficient	ELA		Math		Science	
	Syracuse	State	Syracuse	State	Syracuse	State
Grade 3	70%	57%	77%	60%		
Grade 4	74%	60%	90%	61%		
Grade 5	77%	56%	*	59%	*	83%
Grade 6	86%	59%	92%	56%		
Grade 7	83%	58%	82%	55%		
Grade 8	62%	63%	77%	57%	81%	76%

**Elementary School
Classification
GREAT**

**Middle School
Classification
EXCELLENT**

**High School
Classification
EXCELLENT**

 **Graduation
Rate 96%**

 **Attendance Rate
95%**

Grade 11 ACT	ELA		Math		Science	
	Syracuse	State	Syracuse	State	Syracuse	State
% Proficient	76%	43%	68%	41%	68%	48%
Average Scale Score	19	16	21	18	20	18



Source: NEP Nebraska
Department of Education

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Business OperationsBudget Planning

1. The Superintendent, with the assistance of the budget committee, shall direct the preparation of the school budget annually for the fiscal year beginning September 1 and ending August 31. Income and expenditure estimates shall be based upon the following:
 - A. Past experience.
 - B. State guidelines, legal spending limitations, and other statutes and regulations.
 - C. Other projection techniques.
2. The annual budget preparation shall be compatible with the long-range aims of the school district. In addition, the Superintendent, in preparing the budget, shall consider the priorities as established by the board for the total school program and shall equalize the educational opportunities offered at the school.
3. The specific manner in which the annual budget shall be compiled shall be at the discretion of the Superintendent. However, the budget shall contain the following:
 - A. The beginning fund balance for each fund.
 - B. Estimated receipts.
 - C. Estimated expenditures.
 - D. Estimated ending fund balance.
4. A report of the anticipated budget position shall be presented to the board early in each calendar year. At this time the board will establish guidelines for the development of the budget. The tentative budget shall then be developed for the board review, modification and approval prior to the budget hearing.
5. The Superintendent shall each year, prior to the preparation of the budget, establish a budget plan. The budget plan shall take into consideration all items of expenditure requests in relationship to the total school program, and shall be mindful of equalizing the educational opportunities at each level. In the budget plan the Superintendent will direct board budget priorities.
6. In preparing the annual budget for the board, the Superintendent shall give to the school principals and staff the information necessary for them to assess adequately the availability of funds and to relate funds available to the Superintendent's budget plan.

The principals will, based upon the availability of funds and the school's budget plan, submit budget recommendations to the Superintendent. Each principal's recommendations and requests will be evaluated according to the budget plan, then accepted or rejected for inclusion into the proposed budget. The Superintendent will convey or make available the Superintendent's decisions to the principal and staff prior to developing the final document.

Date of Adoption: August 2023

Business OperationsFund Balance Reporting

Fund balance classification shall be recorded in accordance with governmental accounting standards as promulgated by the Governmental Accounting Standards Board (GASB), including GASB #54.

The order of spending and availability of the fund balance shall be to reduce funds from the listed areas in the following order: restricted, committed, assigned, and unassigned. Negative amounts shall not be reported for restricted, committed, or assigned funds.

Fund Balance shall mean the gross difference between governmental fund assets and liabilities reflected on the balance sheet. Governmental fund assets are those of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

The fund balance of the general fund finances most functions in the District. The fund balance of the general fund shall mean the gross difference between general fund assets and liabilities reflected on the balance sheet.

The five classifications of governmental fund balances are as follows:

1. Non-spendable fund balance means the portion of the gross fund balance that is not expendable (such as inventories) or is legally earmarked for a specific use (such as the self-funded reserves program).

Examples of non-spendable fund balance reserves for which fund balance shall not be available for financing general operating expenditures include: inventories, prepaid items, deferred expenditures, long-term receivables, and outstanding encumbrances.

2. Restricted fund balance includes amounts constrained to a specific purpose by the provider, such as a grantor. Examples of restricted fund balances include: child nutrition programs, technology programs, construction programs, and resources from other granting agencies.
3. Committed fund balance means that portion of the fund balance that is constrained to a specific purpose by the Board. Examples include: potential litigation, claims, and judgments and activity funds.
4. Assigned fund balance means that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Superintendent or designee. Such plans or intent may change and may never be budgeted, or may result in expenditures in future periods of time. Examples include: insurance deductibles program start-up costs; and other legal uses.

5. Unassigned fund balance includes amounts available for any legal purpose. This portion of the total fund balance in the general fund is available to finance operating expenditures.

The unassigned fund balance shall be the difference between the total fund balance and the total of the non-spendable fund balance, restricted fund balance, committed fund balance, and assigned fund balance.

Date of Adoption: August 2023

Business OperationsPublic Review of Budget

The Superintendent shall make the tentative budget conveniently available for public inspection and arrange for a public hearing on the tentative budget as required by law. At least one public hearing shall be held regarding the tentative budget prior to the final action by the board. Notice and time of such hearing together with a summary of the proposed budget statement, shall be published as required by law.

Legal Reference: Neb. Rev. Stat. Sections 13-501 to 13-513

Date of Adoption: August 2023

Business OperationsTransfer of Funds Between Categories

All transfers of funds between the major classifications of the budget shall be according to law and upon approval of the board. The board may make transfers of monies between the various items within the General Fund without a rehearing on the budget. Monies may be borrowed from one fund into another as allowed by law as long as such funds are replaced as soon as revenues are available.

Legal Reference: Neb. Rev. Stat. Sections 13-501 to 13-513

Date of Adoption: August 2023

Business OperationsBudget as Spending Plan - Budgeted Items

After the budget has been adopted, the Superintendent shall be responsible for the proper use of the budget by all personnel. The Superintendent shall establish and operate budget controls for all schools and departments and shall ensure that the administration of the budget is in conformity with the legal requirements as well as the policies and actions of the board.

Date of Adoption: August 2023

Business Operations

Tuition Fees

The Board of Education may at its sole discretion allow non-resident students to attend Syracuse Dunbar Avoca Public Schools upon payment of tuition in an amount established by the Board of Education, and paid in advance, as and to the extent required by law.

Legal Reference: Neb. Rev. Stat. Sec. 79-215

Date of Adoption: August 2023

Business Operations

Materials Fees

Each principal is responsible, in cooperation with teachers, coaches and other instructional personnel for planning and requesting budgetary provision for all materials and activities recognized as part of the total school program.

Date of Adoption: August 2023

Business OperationsSummer School Fees

Students who fail classes and are required to take summer school classes out of district shall be expected to pay their own tuition and travel expenses. If Syracuse Dunbar Avoca Public Schools provides summer school instruction, the tuition charges shall be based upon the actual costs incurred in operation and will not be intended to provide a financial profit for the district.

Date of Adoption: August 2023

Business Operations

Federal Funds

The Superintendent shall recommend to the Board of Education approval of application for federal assistance under the provisions of federal laws if the use of such funds is not contrary to the educational goals and policies of the district.

Date of Adoption: August 2023

Business OperationsSale and Disposal of School Property

The Superintendent is authorized and directed to dispose of books, furniture, equipment, real estate, and other property that is obsolete or no longer needed for school operations.

Such disposal may be by private sale, auction, trade-in, or by taking bids and selling to the highest or most responsible bidder.

The following procedures shall be followed for an auction or when taking bids:

1. The intention to sell shall be publicized, via school newsletter, a weekly memo, a bulletin posting, a newspaper advertisement, or other means suitable to the value and nature of the property.
2. Real estate will be sold to the highest bidder, except that a minimum acceptable price may be established prior to bidding.
3. Items which are offered for sale in an approved manner which are not sold after a reasonable period of time may be considered to have no value and may be disposed of as determined by the Superintendent and reported to the Board of Education.

Property that has little or no value shall be discarded or recycled as appropriate. No school employee shall take such property for their personal use, even if the item has been placed in the trash, without the express approval of the administration.

Legal Reference: Neb. Rev. Stat. Sec. 79-10,114

Date of Adoption: August 2023

Business OperationsLeasing

When inadequate space exists for the proper function of the educational program or for administrative needs, the Board of Education may use funds to lease additional space. When the board determines that space within its buildings is in excess of that required for the proper functioning of the educational program or for administrative needs, the Board may lease space to another party, providing the business of the leasing party does not distract from the reputation, education or administration of the schools.

Date of Adoption: August 2023

Business Operations

Procurement Plan – School Food Authorities

The following procurement policy statement shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. This statement is meant to provide guidance to our personnel and vendors on acceptable and/or required procurement practices. Our goal is to fully implement all required and recommended procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the State Agency.

Procurement Policy

The purchasing procedure to be followed shall be determined by the anticipated total annual expenditure on items related to the food service program:

- When the annual total for food service program related items is less than ~~\$250,000~~ \$350,000 (simplified acquisition threshold) per procurement event or in aggregate purchases this organization will follow the informal simplified acquisition threshold procedures.
- When the annual total for food service program related items is greater than ~~\$250,000~~ \$350,000 (simplified acquisition threshold) per year per procurement event or in aggregate purchases this organization will follow the Formal Competitive Solicitation Procedures.

Micro-Purchase Procedures

Micro-Purchases may be used for single purchases under ~~\$1015,000~~ \$15,000 made with a vendor [2 CFR 200.320(a)].

Prices will be reviewed for reasonableness [2 CFR 200.320(a)].

Purchases will be spread equitably among all qualified sources [2 CFR 200.320(a)].

Simplified Acquisition Threshold Procedures

For purchases made below the simplified acquisition threshold, simplified acquisition threshold procedures will be utilized to purchase necessary goods and services. When simplified acquisition threshold procedures are used, this organization will take the following steps:

1. Contact a reasonable number of qualified vendors.
2. Write specifications for goods and services.
3. Document each vendor's quoted price. (ex. log sheet)
3. Select the company that provides the lowest, most responsive, and responsible bid.
4. Document supplier who was awarded the quote.
5. Manage orders by confirming product and prices match quotes.

Formal Competitive Solicitation Procedures

For purchases made in excess of the simplified acquisition threshold, a Formal Competitive Solicitation will be conducted. When Formal Competitive Solicitation Procedures are used, this organization will take the following steps:

1. Prepare an Invitation for Bid (“IFB”) or Request for Proposal (“RFP”) document specifically addressing the items to be procured
 - a. Include detailed specifications
 - b. Ensure price will be most heavily weighted
2. Publicly announce and advertise the bid/proposal at least 21 calendar days prior to bid opening
 - a. Announcements will include the date, time and location in which bids will be opened
3. Determine the most responsive and responsible bid/proposal by using the selection criteria set forth in the bid/proposal document
 - a. Responsible bidders will be those whose bid/proposal conform to all of the terms, conditions and requirements of the IFB/RFP
 - b. Responsible bidders will be those who are capable of performing successfully under the terms and conditions of the contract.
4. Award the contract
 - a. To the most responsive and responsible bidder based on the criteria set forth in the IFB/RFP
 - b. At least two weeks before program operations begin
 - c. If a protest is received, it must be handled in accordance with 7 CFR 210.21
5. Retain all records pertaining to the formal competitive bid process for a period of five years plus the current year

(Note: If the simplified acquisition threshold established in the sponsor’s procurement policy statement is less than \$~~250~~350,000, the smaller bid threshold will govern.)

Procurement Summary

This organization incorporates the following elements into the Procurement Policy Statement, as required by 2 CFR 200 and 7 CFR parts 210, 3016 and 3019.

- A. Competition: We shall demonstrate our goods and services are procured in an openly competitive manner. Competition will not be unreasonably restricted. [7 CFR 210.21(c)(1)] [2 CFR Part 200.319(a)(1-7)]
- B. Comparability: We recognize for true competition to take place, we must maintain reasonable product specifications to adequately describe the products to be purchased and the volume of planned purchases based upon pre-planned menu cycles. [2 CFR 200.319(d)(2)]
- C. Documentation: We shall maintain for the current year and the preceding three years all significant materials that will serve to document our policies and procedures. [2 CFR 200.318(i)]

- D. Code of Conduct: This program shall be governed by the attached Code of Conduct and it shall apply to all personnel, employees, directors, agents, officers, volunteers or any person(s) acting in any capacity concerning the food service procurement program. [2 CFR 200.318(c)(1)]
- E. Contract Administration: Purchases shall be checked or verified by designated staff to assure that all goods and services are received and prices verified. All invoices and receipts shall be signed, dated, and maintained in the documentation file. [2 CFR Part 200.318(b)]
- G. General Requirements:
1. Small, minority, veteran-owned, and women's businesses enterprises and labor surplus firms are used when possible. [2 CFR 200.321]
 2. Ensure compliance with the Buy American Provision when purchasing food 7 CRF 210.21(d).
 3. A cost or price analysis in connection with every procurement action in excess of the simplified acquisition threshold including contract modifications. [2 CFR 200.324(a)]
 4. Documented Procurement Procedures and activities will be maintained. [2 CFR 200.318(a)]
- H. Duties of Food Service Supervisor:
1. Plan the goods or services needed for the school food service program for the school year based on planned menus through needs assessment, forecasting and budgeting.
 2. Develop written specifications for food/supplies needed. Include details such as descriptions and product requirements (e.g. packaging, weight, pack size, etc.) for needed goods or services.
 3. Compare product specifications among all vendors/contractors. Information for prices obtained from grocery stores, farmer's markets, etc.
 4. Make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service, and price.
 5. Place and confirm orders with vendors or make plans to purchase the required items.
 6. To make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service and price.
 7. To work with vendors on a fair and equal basis.
 8. To conduct an in-house procurement review once per year.

Date of Adoption: [Insert Date]

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 ~~\$1015~~,000);
- 2) A procedure for simplified acquisition thresholds (between ~~\$1015~~,000 to ~~\$250350~~,000);
- 3) A procedure for sealed bids (over ~~\$250350~~,000);
- 4) A procedure for competitive proposals (with an explanation for why sealed bids were not accepted if over ~~\$250350~~,000); and
- 5) A procedure for noncompetitive bids.

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

Cross-Reference: Policies 3130 & 3131.

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

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

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

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

Legal Reference: 2 CFR §§ 200.310-200.313.

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

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

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

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

Legal Reference: 2 C.F.R. § 200.213.

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

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

Legal Reference: 2 C.F.R. § 200.302.

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

Legal Reference: 2 C.F.R. § 200.307.

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

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

Legal Reference: 2 C.F.R. § 200.306.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Legal Reference: 2 C.F.R. § 200.475

Date of Adoption: [Insert Date]

CONTRACT OF EMPLOYMENT WITH SUPERINTENDENT

THIS CONTRACT is made by and between the Board of Education of the **Otoe County School District 0027, a/k/a Syracuse-Dunbar-Avoca School District No. 27**, hereinafter referred to as “the Board,” and David Kraus, hereinafter referred to as “the Superintendent.”

WITNESSETH: That the Board and Superintendent have mutually agreed to the following terms and conditions whereby the Board employs the Superintendent and the Superintendent serves the Board:

1. Term of Contract. This Contract is for a term of three (3) years beginning on the 1st day of July, 2025, and expiring on the 30th day of June, 2028. A “contract year” for purposes of this Contract shall be from July 1 to June 30.

2. Salary. The annual salary shall be: \$191,494 Dollars. Said annual salary shall be paid in equal installments in accordance with the policy of the Board governing payment of certificated employees of the District.

In the event that the Superintendent is elected to any other office or offices of the Board of Education or in connection with the District, the Superintendent shall perform the duties of such other office or offices without remuneration other than that as provided in this Contract.

The District, acting by and through its Board of Education, reserves the right to adjust the annual salary during the term of this Contract, said salary adjustment, however, shall not reduce the annual salary to any lesser amount than that as above stated. Any adjustment in salary made during the term of this Contract shall be in the form of an amendment and shall become a part of this Contract; provided, however, that in making any such salary adjustment, it shall not be considered that the District has entered into a new Contract, nor shall the termination date of this Contract be thereby extended unless the Board of Education, by specific action, shall expressly extend such termination date. In no event shall any such extension, together with the unexpired term of this Contract or any prior extension, be for a period in excess of three (3) years.

This Contract shall conform to the regulations governing deductions with reference to Withholding Tax, Social Security and the School Employees’ Retirement Act. Other deductions may be withheld as agreed to by the parties to this contract.

3. Benefits. As further consideration for the services to be performed by the Superintendent, it is agreed as follows:

- A. **Leave Benefits.** Paid leave is available to the Superintendent when the following specific conditions are met: (1) the Superintendent is currently employed by the District and (2) the paid leave day is taken on a day Superintendent would otherwise be expected to be at work.

1. Vacation. The Superintendent shall be allowed 25 working days of vacation leave during each contract year. Vacation shall not be taken at times that would interfere with the Superintendent's attendance at regularly scheduled Board meetings or at times when the Superintendent's duties require the Superintendent's attendance at school (e.g., beginning and end periods of the school year).
 2. Carry-over and Accumulation of Vacation Days. Vacation is to be used during each contract year. Any unused vacation days remaining from a prior contract year shall be subtracted from the number of vacation days the Superintendent has for the following contract year, such that the total vacation days at the beginning of each contract year be twenty-five (25) days. Upon ending employment, unused vacation days available in the final contract year will be paid at the effective daily rate of pay at the time the unused vacation day first became available; provided that there shall be no pay for unused vacation days in the event the Board determines that the Superintendent has engaged in misconduct which provides just cause for termination or cancellation.
 3. Bereavement Leave. A total of not more than three days of full pay is allowed for absence in case of death to a family member defined as spouse, children, mother, father, mother-in-law, father-in-law, brother, sister, brother-in-law, sister-in-law, son-in-law, daughter-in-law, grandparent, grandparent-in-law, grandchildren, aunt, uncle, aunt-in-law, uncle-in-law, niece or nephew. The superintendent may be excused without loss of pay for up to one-half day to attend funeral services of relatives other than those listed above provided no substitute is required and the absence can be covered by a fellow employee. Death leave is not limited to three days in one year but covers each death in the family which occurs during the year.
 4. Sick Leave. The Superintendent shall be entitled to ten (10) days of sick leave per year. Unused sick leave may be carried over from one contract year to the next succeeding contract year to a maximum of 50 sick leave days. Once the maximum is accumulated, no further sick leave days will be available or granted for the ensuing contract year or years until the accumulated number of days is less than 50, and then only to the extent necessary to restore the total number of available sick leave days to the maximum of 50 days. There shall be no pay for unused sick leave either during or upon ending of employment.
 5. Holidays. The following days shall be holiday days and not working days: July 4th, Labor Day, Thanksgiving, Christmas Day, New Year's Day, Memorial Day,
 6. Log. The Superintendent shall maintain a current log of used vacation and sick leave days with the Superintendent's secretary.
- B. Life Insurance: The Superintendent shall be provided basic term life insurance with a death benefit of \$100,000.
- C. Disability Insurance. The Superintendent may elect to enroll in the District's group long term disability insurance program at the Superintendent's expense.

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- C. Disability Insurance. The Superintendent may elect to enroll in the District's group long term disability insurance program at the Superintendent's expense.
- D. Retirement Plan. The Superintendent may elect to designate part of the Superintendent's annual salary to be invested in a tax-exempt deferred income retirement plan of his choice.
- E. Meetings and Dues. The Superintendent shall attend appropriate professional meetings at the local, state and national levels provided that such attendance does not interfere with the proper performance of Superintendent's duties. The reasonable and necessary expenses of such meetings shall be reimbursed by the District consistent with Board policies. In addition, the District shall pay the Superintendent's annual dues to the Nebraska Council of School Administrators and may pay dues to other professional organizations suitable for the Superintendent's position upon the Superintendent's request.
- F. Transportation Expenses. The reasonable and necessary expenses of transportation required in the performance of Superintendent's official duties shall be reimbursed at the rate set annually by the Board for District travel.
- G. Cell Phone Expenses. The District shall provide a cell phone stipend of \$100 per month.
- H. Indemnification. The District shall, to the extent permitted by law, defend, hold harmless, and indemnify the Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against the Superintendent in the Superintendent's individual capacity or the Superintendent's official capacity as an agent or employee of the District, provided that the incident arose while the Superintendent was acting (or, in good faith, reasonably believed that the Superintendent was acting) within the scope of the Superintendent's employment with the District and the District is not in an adverse position in the legal proceedings.
- I. Avoidance of Fines or Penalties. The District may elect to not provide any benefit set forth in the Contract in the event the District determines in its discretion that the provision of the benefit would result in a fine or penalty. In the event the District makes such an election, the District shall negotiate with the Superintendent to obtain a like-benefit that would not result in a fine or penalty, and in the event such is not available, the Superintendent's salary shall be grossed up in an amount equal to the cost savings from not providing the benefit (excluding the costs of fines and penalties).
- J. Relocation. The Board shall reimburse the Superintendent for the relocation/moving expenses incurred as a direct result of acceptance of this Contract up to an amount not to exceed \$5,000.00. The Superintendent shall provide a written invoice and/or statement from the moving company or other entity employed to accomplish the move.

4. Duties. The Superintendent is employed as the Superintendent. The Superintendent shall perform the duties of such position as are regularly and customarily expected for such positions and such duties and responsibilities as are set forth in Board Policy

or Regulation for such positions. The Superintendent shall be subject to such other duties as the Board may assign. The Superintendent agrees to devote full time to the assigned duties, provided that with the advance agreement of the Board of Education, the Superintendent may undertake consultative work, speaking engagements, writing, lecturing or other professional duties.

In performing the assigned duties, the Superintendent shall be governed by the policies, regulations and directions of the Board of Education. The Superintendent shall in all respects diligently and faithfully perform the assigned duties to the best of the Superintendent's professional ability. Regular dependable in-person attendance at meetings of the Board and committees of the Board and other assigned duties is an essential function of the Superintendent's position.

5. Board-Superintendent Relationship. The Board shall have primary responsibility for formulating and adopting Board policy. The Superintendent shall be the chief administrative officer for the District, and shall have primary responsibility for implementation of Board policy. The Superintendent shall be responsible for development of policies for adoption by the Board and for development of regulations and rules consistent with Board policy. In the absence of Board policy on matters which require prompt action, the Superintendent shall have the authority to act using the Superintendent's professional judgment and consistent with legal requirements; provided that the Superintendent shall report the nature of the matter and the action taken to the Board no later than the next regularly scheduled Board meeting. The parties agree, individually and collectively, to promptly refer all criticism, complaints and suggestions called to its attention to the Superintendent for action, study or recommendation, as appropriate.

6. Evaluation of the Superintendent. The Superintendent shall be evaluated twice during the first contract year and once during each subsequent contract year, unless the Board deems additional evaluations appropriate. The Superintendent shall receive a copy of the evaluation and shall have the right to submit a response to the evaluation, which response shall be placed in the Superintendent's personnel file. The Superintendent shall notify the President of the Board to remind the Board of the need to evaluate.

7. Contract Termination. In the event the Superintendent violates any of the provisions of this Contract or performs any act or does anything which is materially harmful to the District, or which substantially inhibits the Superintendent's ability to discharge the duties as set forth herein, including, but not limited to (1) becoming legally disqualified to perform as a superintendent in the State of Nebraska; (2) participation in any fraud; (3) causing any intentional damage to property; (4) engaging in any unlawful act; (5) any representations in this Contract being determined to be false or incorrect; (6) failure to return a Renewal Agreement by the required date, provided that such date not be prior to March 15 of the final year of the Contract or any extension of the Contract term; and (7) just cause, including: (a) incompetency, which includes, but is not limited to, demonstrated deficiencies or shortcomings in knowledge of subject matter or teaching or administrative skills; (b) neglect of duty; (c) unprofessional conduct; (d) insubordination; (e) immorality; (f) physical or mental incapacity; (g) failure to give evidence of professional growth as required by law; or (h) other conduct which interferes

substantially with the continued performance of duties; then the Superintendent may be discharged in accordance with applicable law. Suspension or other disciplinary action may be enforced in accordance with applicable law. Upon lawful termination of this Contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the twelve months in the annual salary period in which termination occurs. Any portion of the salary paid, but not earned, prior to the date of termination of this Contract, and any sums owing to the District by the Superintendent, shall be set off from sums due to the Superintendent and, if the sums owing to the District are in excess of the sums due the Superintendent, the amount owing shall be immediately refunded by the Superintendent.

The Board of Education may require a certificate of health and physical fitness of Superintendent in accordance with applicable law at any time while this Contract is in force. Should the Superintendent be unable to perform the Superintendent's duties by reason of mental or physical incapacity or any reason beyond the Superintendent's control, and said disability exists for a period exceeding the Superintendent's sick leave allowance, the Board of Education may, in its discretion, make a proportionate reduction from the salary and benefits, and if such disability continues or is permanent, or of such nature as to make the Superintendent unable to perform essential functions of the position for which the Superintendent is employed, the Board of Education may, at its option, terminate this agreement whereupon the respective duties, rights and obligations hereof shall terminate.

8. Residency. The Superintendent shall reside within the School District during the term of this contract.

9. Representations and Legal Requirements. The Superintendent affirms that: (1) the Superintendent holds or will hold a valid and appropriate certificate to act as a certificated employee in the State of Nebraska to perform the assigned duties throughout the term of this Contract and any extensions of this Contract; (2) the required certificate to perform the assigned duties shall be registered as required by law; it being understood and agreed that this contract is not valid until the required certificate is registered in accordance with law and that the Superintendent shall not be compensated for any services performed prior to the date of registration of this certificate; and (3) the Superintendent is not under contract with another board of education within the State of Nebraska covering any part of or all of the same time of performance as provided for in this Contract.

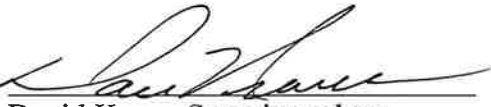
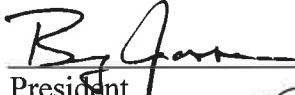

The Superintendent further warrants and represents as follows: (1) all information set forth in the Superintendent's application for employment and other information provided by the Superintendent in seeking employment are true and accurate, and if said information ceases to be true, Superintendent will advise the Board of Education immediately; (2) Superintendent has never been convicted or plead no contest or otherwise been adjudicated as having committed a felony, any other offense involving moral turpitude or any other offense involving abuse, neglect, or sexual misconduct as defined in Sections 003.12 through 003.14 of 92 NAC 21; and (3) Superintendent has not suffered suspension or revocation of any educational professional license or certificate, nor voluntarily surrendered such a license or certificate where charges or potential charges were pending or imminent.

There shall be no penalty for release or resignation by the Superintendent from this Contract; provided no resignation shall become effective until expiration of the remaining term of the Contract unless the Board fixes an earlier effective date. This Contract is subject to provisions of the School Employees' Retirement Act.

10. Governing Laws. The parties shall be governed by all applicable Nebraska and federal laws, rules, and regulations in performance of their respective duties and obligations under this Contract.

11. Amendments & Severability. This Contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board. If any portion of this Contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of this Contract.

The failure to return a signed copy of this Contract to the President or Secretary of the Board of Education of the District on or before December 31, 2024 shall constitute a rejection by the Superintendent of the offer of employment.

<p>Executed this <u>17th</u> day of December, 2024.</p>  <p>David Kraus, Superintendent</p>	<p>Executed this <u>21st</u> day of December, 2024.</p> <p>Board of Education of Otoe County School District 0027, a/k/a Syracuse-Dunbar-Avoca School District No. 27</p> <p>By:  President</p> <p>Attest:  Secretary or Other Authorized Officer</p>
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NCC Superintendent Compensation Comparison Handout

Thank you for your time and continued support. Below is a superintendent compensation comparison using current contracts from our NCC Conference schools.

All listed districts except Syracuse-Dunbar-Avoca provide district-paid family medical and dental insurance (or a cash-in-lieu equivalent). For an equitable comparison, an estimated \$30,000 annual insurance value is added to peer salaries.

Rank	District	Enrollment	State Classification	Base Salary	Total District Cost
1	Douglas County West	1,096	Great	\$197,824	\$227,824
2	Conestoga	697	Great	\$184,400	\$214,400
3	Arlington	702	Excellent	\$171,000	\$201,000
4	Raymond Central	723	Great	\$163,650	\$193,650
5	Syracuse-Dunbar-Avoca	791	Excellent	\$191,494	\$191,494
6	Logan View	592	Great	\$153,313	\$183,313
7	Fort Calhoun	842	Excellent	\$152,010	\$182,010
8	Louisville	688	Great	\$150,380	\$180,380
9	Yutan	491	Excellent	\$150,000	\$180,000