

MINUTES OF REGULAR MEETING  
BOARD OF EDUCATION  
HOMER COMMUNITY SCHOOL  
Tuesday, November 11, 2025

A meeting of the Board of Education of Homer Community School was convened in open and public session on Tuesday, November 11, 2025 at 7:00 PM in the Secondary Commons at Homer Community School, Homer, Nebraska. The following board members were present or absent:

Byron Hall: Present, Ryan Harris: Present, Samantha Johnson: Present, Tyler Kirkholm: Present, Dr. Kristina Nelsen: Absent, Paul Tighe: Present.

Administration present: Superintendent Dr. Joseph Lefdal, Principal Abbie Uhl, Principal Jake Brand, and Board Secretary Amy Brand

Visitors present: Several

Notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and a current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

I. Opening the Meeting

I.A. Call Meeting to Order and Notification of Open Meeting Law

I.A.i. Posted in the room

I.A.ii. Publication of Meeting was provided according to 84-1411

I.B. District Mission Statement:

II. Board Member Roll Call

Motion was made by Byron Hall and seconded by Samantha Johnson to excuse absent board member Nelsen. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr.

Kristina Nelsen: Absent, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

III. Excuse Absent Board Members

IV. Approval of the Agenda and changes to the Agenda

Motion was made by Ryan Harris and seconded by Byron Hall to approve the agenda as presented. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr.

Kristina Nelsen: Absent, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

V. Consent Agenda

Motion was made by Byron Hall and seconded by Samantha Johnson to approve all items

presented on the Consent Agenda. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

V.A. Approval of Minutes from the October regular meeting

V.B. Approve claims and accounts

#### VI. Public Comment

Diana Hauck addressed the board and thanked them for the nice buses they have to drive. She informed the board that the drivers are trying hard to take good care of the buses and also reported there are some roads that are very difficult to travel after precipitation.

#### VII. Information Items: Reports

##### VII.A. Administrator reports

Homer Community Schools held a wonderful Veterans Day Program on November 11—thank you to Mrs. Anderson and Mrs. Moos for organizing an event that received many positive comments from veterans, families, and community members. The annual Cardinal Baskets drive will run December 1-12, with NHS students traveling to South Sioux City on December 16 to help sort donations. The 12 Days of Christmas celebration is set for December 4-19, and elementary Christmas concerts will be held December 8 (PK-2 at 6:30, 3-5 at 7:15), with the secondary concert on December 15. Trunk or Treat was a great success with 15 volunteers—congratulations to the Bus Drivers for their winning "Inside Out" theme! Elementary enrichment lessons recently featured liquid nitrogen experiments, and Student Council continues their monthly service initiatives with a Wall of Gratitude and planning for their next fun night. Character Counts focused on Respect, Empathy, Kindness, and Fairness in October, shifting to Responsibility, Honesty, and Dependability in November. At the JH/HS level, staff are reviewing the 6th grade model and collecting feedback; students have expressed appreciation for their current rotation schedule. Quiz Bowl's JV team were champions at Wayne State—the first time on record—and high school winter sports practices begin next week.

##### VII.B. Superintendent report

This week we reviewed 6th grade needs, provided van updates, including re-purposing the former special education minivan, and discussed weekly emails to update the board. Our Leadership Team is beginning ELA curriculum work, with December 3rd PD as the launch point. We also started early calendar planning, reviewed the ACT incentive, and noted JH wrestling events in Ponca and Winside. District-wide grading conversations continued, and our **PK-12 enrollment stands at 448 with 95% attendance** (1 in, 5 out). Committee work remains active.

#### VIII. Discussion Items

##### VIII.A. Annual Financial Literacy Status Report

On or before December 31, 2024—and annually thereafter—school districts are required under Neb. Rev. Stat. 79-3004 to provide the board with a financial literacy status report detailing student progress in financial literacy courses and other district-selected measures. Currently, our district offers four sections of Financial Literacy for grades 9-12 as well as a 7th/8th grade exploratory course, ensuring students receive foundational financial education

across multiple levels.

#### VIII.B.Negotiations

Dr. Lefdal has been working with Dave Dziurawiec on negotiations and several different ideas have been discussed.

#### VIII.C.Early Retirement

Dr. Lefdal recommended that we remove the early retirement incentive and the board was in agreement.

#### VIII.D.Long Range Planning

Dr. Lefdal handed out a facilities plan for the next 1,3,5,7,10 and 15 years to make sure we can plan accordingly with our budget. Discussion was held regarding the facility plan.

#### VIII.E.Girl's Golf

Dr. Lefdal shared with the board a survey that was done with the secondary girls and showed interest in Girl's Golf in the fall. We will proceed forward with this.

#### VIII.F.Homecoming Ideas

Different ideas were shared regarding Homecoming events and separating some of the events between middle school and high school students.

#### VIII.G.District Audit

The District's annual audit has not yet been completed. We should be receiving it back from our auditors soon.

#### VIII.H.Online Board Policy Update

Dr. Lefdal went through policy training with NASB. This is a massive project to get all our policies updated and cleaned up. Once we get everything online, the changes will be efficient and quickly done.

### IX.Action Items

#### IX.A.Consider, discuss, and take action to approve the quote for \$11,595 from Fremont Tire for bus tires.

Motion was made by Tyler Kirkholm and seconded by Samantha Johnson to approve the quote for \$11,595 from Fremont Tire for bus tires. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent, Paul Tighe: Yea  
Yea: 5, Nay: 0, Absent: 1

#### IX.B.Consider, discuss, and take action to approve the one-year superintendent contract and salary for the 2026-27 school year.

Motion was made by Tyler Kirkholm and seconded by Byron Hall to approve the one-year superintendent contract and salary for the 2026-27 school year. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent, Paul Tighe: Yea  
Yea: 5, Nay: 0, Absent: 1

#### IX.C.Consider, discuss, and take action to approve the two-year Co-op for girl's softball with Ponca for the 2026-27 and 2027-2028 seasons.

Motion was made by Samantha Johnson and seconded by Tyler Kirkholm to approve the

two-year Co-op for girl's softball with Ponca for the 2026-27 and 2027-2028 seasons. On roll call vote the Board voted as follows: The motion carried  
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent, Paul Tighe: Yea  
Yea: 5, Nay: 0, Absent: 1

IX.D. Consider, discuss, and take action to approve a line of credit up to \$1,000,000 from First Community Bank of Homer

Motion was made by Tyler Kirkholm and seconded by Ryan Harris to approve a line of credit up to \$1,000,000 from First Community Bank of Homer. On roll call vote the Board voted as follows: The motion carried  
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent, Paul Tighe: Yea  
Yea: 5, Nay: 0, Absent: 1

X. Next Meeting

The next meeting will be Wednesday, December 10th at 7:00 p.m.

XI. Adjournment

Motion was made by Samantha Johnson and seconded by Byron Hall to adjourn the meeting at 8:21 p.m. On roll call vote the Board voted as follows: The motion carried  
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent, Paul Tighe: Yea  
Yea: 5, Nay: 0, Absent: 1

Dated this Tuesday, November 11, 2025.

ATTEST:  
Dr. Kristina Nelsen  
Secretary

Dakota County School District #31R  
a/k/a Homer Community School  
BY: Paul Tighe, President

MINUTES OF REGULAR MEETING  
BOARD OF EDUCATION  
HOMER COMMUNITY SCHOOL  
Wednesday, October 15, 2025

A meeting of the Board of Education of Homer Community School was convened in open and public session on Wednesday, October 15, 2025 at 7:00 PM in the Secondary Commons at Homer Community School, Homer, Nebraska. The following board members were present or absent:

Byron Hall: Present, Ryan Harris: Present, Samantha Johnson: Present, Tyler Kirkholm: Present, Dr. Kristina Nelsen: Present, Paul Tighe: Present.

Administration present: Superintendent Dr. Joseph Lefdal, Principal Abbie Uhl, Principal Jake Brand

Visitors present: Several

Notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and a current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

I. Opening the Meeting

I.A. Call Meeting to Order and Notification of Open Meeting Law

I.A.i. Posted in the room

I.A.ii. Publication of Meeting was provided according to 84-1411

I.B. District Mission Statement:

II. Board Member Roll Call

All Members present

III. Excuse Absent Board Members

IV. Approval of the Agenda and changes to the Agenda

Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to approve the agenda as presented. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 6, Nay: 0

V. Consent Agenda

Motion was made by Tyler Kirkholm and seconded by Byron Hall to approve all items presented on the Consent Agenda. On roll call vote the Board voted as follows: The motion

carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr.

Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 6, Nay: 0

V.A. Approval of Minutes from the September regular meeting

V.B. Approve claims and accounts

Payments from Dakota County are received only three times per year, which creates significant gaps between disbursements and requires careful cash flow management. To maintain adequate operating funds during these intervals, the district is considering establishing a rotating line of credit with the local bank. This short-term financing option would provide flexibility to cover expenses between county payments and ensure smooth financial operations. The first priority when state funds are received will be to repay the dollars borrowed from QCPUF (Qualified Capital Purpose Undertaking Fund) obligations. If necessary, the district may temporarily borrow from the QCPUF to manage cash flow, with repayment made promptly and in full compliance with all applicable regulations.

V.C. Approve resignations

The board would like to thank Anita and Ruby for their service and wish them success in the future.

VI. Public Comment

No community members present

VII. Information Items: Reports

VII.A. Administrator reports

Thank you to our Fire Department, Cheer Coaches, and the Little Free Library team—and to the entire community—for your continued support. Parent-teacher conferences were well attended, and we're excited to welcome the Mobile Husker Beef Lab next Tuesday. Elementary tutoring and enrichment are underway, with Character Counts activities beginning this month. Student leadership is growing as the Student Council gets up and running, and our Big Knight, Little Knight mentoring program is already building strong connections. At the secondary level, Tardy Recovery Time has launched and is showing early success. We've also begun a new principal mentoring program, with Mr. Brand participating. Activities across the district continue to progress well, and we'll share more details in the next update.

VII.B. Superintendent report

The district continues to make steady progress across several areas of planning and operations. The softball co-op with Ponca is up for renewal this year, and further conversations will take place to determine next steps. A special education van purchase is being discussed to meet current transportation needs, and the early retirement program will be reviewed next month along with consideration of an early notification incentive to help the district get ahead on hiring staff when positions open. The district also held its annual audit last month, which went smoothly over the two-day process and involved fewer questions than last year; the bus payment will continue to be made from the General Fund per auditor request. Staff are working through ATSI requirements with a focus on professional development and aligning efforts with the Comprehensive Needs Assessment. In addition, the long-range facility improvement plan—spanning 1, 3, 5, 7, 10, and 15

years—will be introduced to board members for review and discussion. Other ongoing items include updates on starting girls' golf, continued progress on long-range planning, and coordination across departments to ensure fiscal responsibility and forward momentum for the district.

## VIII. Discussion Items

### VIII.A. Board Goals

Reviewed board goals

### VIII.B. Review Superintendent Contract

The superintendent contract will be added to the November meeting.

### VIII.C. Attendance update

Administration has started the process of putting plans in place for recovery of tardy time and excessive absenteeism.

### VIII.D. Negotiations

A brief update on the negotiations process was presented.

### VIII.E. Annual Review of Emergency Operations Plan

The district will continue to hold quarterly safety meetings to ensure all staff and stakeholders remain informed and prepared. During these meetings, the team will review and update the Emergency Operations Plan (EOP) to maintain alignment with current safety procedures and best practices. In addition, the district is considering conducting a reunification drill in the spring to practice coordinated response efforts and strengthen readiness in the event of an actual emergency.

### VIII.F. Rule 10

The Rule 10 assurance statement has been submitted.

### VIII.G. Safety Audit

The annual safety audit went very well, with our auditor noting several positive practices and improvements across the district. Many strengths were observed in both procedures and staff awareness, reflecting the district's ongoing commitment to maintaining a safe and secure learning environment.

### VIII.H. Enrollment

A brief update regarding enrollment was presented.

## IX. Action Items

IX.A. Consider, discuss, and take action to give authority to the superintendent to move up to \$90,000 in the 2025-26 school year from General Fund to Lunch Fund as needed for payroll and other expenses.

The auditor recommended that the board formally approve an annual dollar amount for transfers from the General Fund to the Lunch Fund, ensuring that these transactions are clearly documented in the board minutes. This practice will enhance financial transparency and accountability, providing a clear record of support for the nutrition program within the district's official proceedings.

Motion was made by Tyler Kirkholm and seconded by Samantha Johnson Motion to pass. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea  
Yea: 6, Nay: 0

IX.B. Consider, discuss, and take action to approve the Social Studies curriculum to meet compliance with State Statute 79-724.

A brief update was presented to meet compliance with State Statute 79-724 regarding our social studies curriculum.

Motion was made by Dr. Kristina Nelsen and seconded by Ryan Harris to approve. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 6, Nay: 0

X. Next Meeting

November 11th at 7PM

XI. Adjournment

Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to adjourn the meeting at 8:35 PM. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 6, Nay: 0

Dated this Wednesday, October 15, 2025.

ATTEST:  
Dr. Kristina Nelsen  
Secretary

Dakota County School District #31R  
a/k/a Homer Community School  
BY: Paul Tighe, President

Homer Community Schools  
 11/10/2025 11:54 AM

**Board Report - Detail**

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
Checking Account ID 1		Fund Number 01	GENERAL FUND	
FY26-0041	1483323	A-OX WELDING SUPPLY	11/06/2025	
01 1100 610 001 0001		Contact tip .035		36.60
01 1100 610 001 0001		Diffuser mdx-250		50.68
01 1100 610 001 0001		Nozz		<u>116.72</u>
Total	A-OX WELDING SUPPLY			204.00
	1012025	Abbie Uhl	11/05/2025	
01 2410 890 002		Phone stipend		<u>500.00</u>
Total	Abbie Uhl			500.00
	1131882,11-0001	Appeara	11/09/2025	
01 2610 610 001		Mop Supplies		202.79
01 2610 610 002		Custodial/Maint. Supplies		<u>159.33</u>
Total	Appeara			362.12
	10312025	Arianna Rave	11/05/2025	
01 2710 519 001		Aug, Sept, Oct Mileage		<u>223.96</u>
Total	Arianna Rave			223.96
	11112025-0001	AT&T	10/25/2025	
01 2510 382 001		Long Distance		60.07
01 2510 382 002		Long Distance		<u>47.20</u>
Total	AT&T			107.27
	10312025	Bird, Darrian	11/05/2025	
01 2710 519 002		Mileage To Parents		<u>957.60</u>
Total	Bird, Darrian			957.60
	11012025	Brand, Jacob	11/05/2025	
01 2410 890 001		Phone Stipend		<u>500.00</u>
Total	Brand, Jacob			500.00
	1665738386-0001	Capital One Bank	11/09/2025	
01 3535 610 001		Supplies		<u>10.85</u>
Total	Capital One Bank			10.85
FY26-0050	53197599RI	Carolina Biological Supply	11/05/2025	
01 3535 610 001		Carolina's Young Squid Dissection Kit		<u>218.26</u>
Total	Carolina Biological Supply			218.26
	10312025	Cassie Kubik	11/06/2025	
01 2712 890 002		Mileage		<u>917.70</u>
Total	Cassie Kubik			917.70
	11032025-0001	Century Link	10/24/2025	
01 2510 382 001		Dist Educ & Telecommunications		182.43
01 2510 382 002		Dist Educ & Telecommunications		<u>143.33</u>
Total	Century Link			325.76
	648847,6128593	Cornhusker International Trucks, Inc.	11/06/2025	
01 2710 490 001 0002		Bus repairs		1,961.44
	649006	Cornhusker International Trucks, Inc.	11/10/2025	

Homer Community Schools  
 11/10/2025 11:54 AM

**Board Report - Detail**

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
01 2710 490 001 0002		Bus repair		<u>57.96</u>
Total	Cornhusker International Trucks, Inc.			2,019.40
01 2710 626 001 0002	11012025-0001	Crystal Oil Bus Fuel	11/07/2025	<u>1,089.42</u>
Total	Crystal Oil			1,089.42
01 2610 610 001	2513370	Cw Suter Services Fix faucet in Science Room	11/10/2025	<u>996.67</u>
Total	Cw Suter Services			996.67
01 2510 540 001	446,453,457,	Dakota County Star Advertising & Printing	11/05/2025	131.42
01 2510 540 002		Advertising & Printing		<u>103.25</u>
Total	Dakota County Star			234.67
01 2510 382 001	1497852	DAS STATE ACCOUNTING Dist Educ & Telecommunications	11/05/2025	1,332.96
01 2510 382 002		Dist Educ & Telecommunications		<u>1,047.33</u>
Total	DAS STATE ACCOUNTING			2,380.29
01 2610 610 001	FY26-0044 2215733	Dennis Supply Company Air filters	11/05/2025	496.70
01 2610 610 002		Air Filters		<u>390.26</u>
Total	Dennis Supply Company			886.96
01 2520 340 001	8859	DJ Software Specialties Negotiations set up	11/06/2025	744.80
01 2520 340 002		Negotiations set up		<u>585.20</u>
Total	DJ Software Specialties			1,330.00
01 2510 610 001	702175	Eakes Office Solutions Copier Contract	11/06/2025	608.88
01 2510 610 002		Copier Contract		478.40
01 2510 610 001	9222730	Eakes Office Solutions supplies	11/05/2025	<u>11.43</u>
Total	Eakes Office Solutions			1,098.71
01 1100 432 001	79552	Electronic Contracting Company Speakers in bathrooms	11/06/2025	<u>1,940.65</u>
Total	Electronic Contracting Company			1,940.65
01 2610 520 001	7002913429	EMC Insurance Companies Workmen's Comp	11/05/2025	437.92
01 2610 520 002		Workmen's Comp		<u>344.08</u>
Total	EMC Insurance Companies			782.00
01 2213 330 001	13095,13068, 13121	Esu #1 EMPLOYEE TRAINING & DEVELOPMENT	11/05/2025	125.00
01 2510 382 001		Dist Educ & Telecommunications		4,180.36
01 2510 382 002		Dist Educ & Telecommunications		<u>3,284.56</u>

Homer Community Schools  
 11/10/2025 11:54 AM

**Board Report - Detail**

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
01 1100 432 001		Linewize		927.36
01 1100 432 002		Linewize		728.64
01 2213 330 002		EMPLOYEE TRAINING & DEVELOPMENT		25.00
<b>Total</b>	<b>Esu #1</b>			<u>9,270.92</u>
	1644037-0001	Fastwyre Broadband	11/09/2025	
01 2510 530 001		Monthly Fee		5.85
01 2510 530 002		Monthly Fee		4.60
<b>Total</b>	<b>Fastwyre Broadband</b>			<u>10.45</u>
FY25-0209	20251022-0001	First National Bank Omaha	10/22/2025	
01 2610 610 001		velcro mop strip		12.78
FY26-0019	20251022-0002	First National Bank Omaha	10/22/2025	
01 2610 610 001		cable end		8.75
FY26-0022	20251022-0003	First National Bank Omaha	10/22/2025	
01 2510 610 001		Sheet protectors		20.51
FY26-0023	20251022-0004	First National Bank Omaha	10/22/2025	
01 2510 610 002		Page protectors General use		20.51
FY26-0026	20251022-0005	First National Bank Omaha	10/22/2025	
01 2220 610 001		Baby Gates		72.34
01 2220 610 002		Gates		56.84
FY26-0030	20251022-0008	First National Bank Omaha	10/22/2025	
01 1100 890 001		Girls Princess Crystal Tiara Crown For B		2.02
01 1100 890 001		TOBATOBA Silver Tiara Crowns for Women G		39.92
01 1100 890 001		CURASA Silver Tiara and Crowns for Women		9.89
FY26-0042	20251022-0009	First National Bank Omaha	10/22/2025	
01 2510 610 001		Badge clips		20.18
01 2510 610 002		Staples		15.40
<b>Total</b>	<b>First National Bank Omaha</b>			<u>279.14</u>
	10252025	First National Bank Omaha	10/25/2025	
01 2710 610 001 0002		Fees		50.00
01 2220 610 001		refund		(8.00)
01 2320 580 001		Travel Expense & Mileage		31.39
01 2320 580 002		Travel Expense & Mileage		24.66
01 1100 610 001		Supplies		24.25
01 2710 626 001 0008		Fuel		117.83
01 1100 610 002		Teaching Supplies		32.74
FY25-0059	202510221	First National Bank Omaha	10/22/2025	
01 1100 432 002		Heidi songs subscriptions		99.99
FY25-0134	202510223	First National Bank Omaha	10/22/2025	
01 2213 890 001		Remo world drumming CCGrant		4,495.95
FY26-0038	202510224	First National Bank Omaha	10/22/2025	
01 2220 610 001		Color tinted labels		106.46
01 2220 610 002		Color tinted labels for library genres		69.92
<b>Total</b>	<b>First National Bank Omaha</b>			<u>5,045.19</u>
	10312025	Fran Sharpback	11/05/2025	
01 2710 519 001		Aug, Sept, Oct Mileage		262.73
<b>Total</b>	<b>Fran Sharpback</b>			<u>262.73</u>

Homer Community Schools  
11/10/2025 11:54 AM

**Board Report - Detail**

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	30010006, 30010711	Fremont Tire	11/06/2025	
01 2710 490 001 0002		Bus Maintenance		<u>703.51</u>
Total Fremont Tire				703.51
	4415446T13-0001	Gill Hauling	11/09/2025	
01 2610 340 001		trash removal		372.62
01 2610 340 002		trash removal		<u>292.78</u>
Total Gill Hauling				665.40
FY26-0058	605978778	Hillyard / Sioux Falls Branch	11/05/2025	
01 2610 610 001		Bathroom Spray		39.76
01 2610 610 002		Bathroom Spray		<u>31.24</u>
Total Hillyard / Sioux Falls Branch				71.00
	10312025-0001	J & J Pronto	11/07/2025	
01 2710 626 001 0005		Pickup		221.63
01 2710 626 001 0003		Big Van		47.77
01 2710 626 002 0002		2023 Van		315.47
01 2710 626 001 0007		Traverse		112.11
01 2710 626 001 0006		White Van		33.88
01 2710 626 001 0002		School Bus Fuel		<u>1,648.96</u>
Total J & J Pronto				2,379.82
	58916,3843,3842	Jay-lan	11/05/2025	
01 2610 610 001		Lawn/Sprinkler care		727.99
01 2610 610 002		Lawn/Sprinkler care		<u>571.99</u>
Total Jay-lan				1,299.98
	6904	JC Roofing and Insulating	11/05/2025	
01 2610 610 001		Roof Repair		201.60
01 2610 610 002		Roof Repair		<u>158.40</u>
Total JC Roofing and Insulating				360.00
	19837	Lifeguard MD	11/05/2025	
01 2130 610 001		AED pads		49.84
01 2130 610 002		AED pads		<u>39.16</u>
Total Lifeguard MD				89.00
	52585474,3-0001	Matheson Tri-Gas, Inc.	11/09/2025	
01 1100 610 001 0001		Shop Supplies		<u>191.67</u>
Total Matheson Tri-Gas, Inc.				191.67
	10312025	McManigal, Rosa	11/05/2025	
01 2710 519 001		Aug, Sept, Oct Mileage		<u>440.02</u>
Total McManigal, Rosa				440.02
	72658,74426	Menards	11/05/2025	
01 2610 610 001		Supplies		179.03
01 2610 610 002		Supplies		140.67
FY26-0062	73164	Menards	11/05/2025	
01 2610 610 001		Fridge		712.06
FY26-0059	73218	Menards	11/05/2025	

Homer Community Schools  
11/10/2025 11:54 AM

**Board Report - Detail**

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
01 1100 610 001 0001		Performax 36x36 Single Hung Window		209.87
01 1100 610 001 0001		Go to2-5/8" x 1-11/16" x 12' Style-D Whi		35.92
01 1100 610 001 0001		Ideal Door® 6' x 7' Glossy White Roll-Up		429.99
01 1100 610 001 0001		Go toLP® SmartSide® 1-1/4 x 6 x 16' Brus		267.84
01 1100 610 001 0001		Grip Fast® 2" x .092 15° Wire Galvanized		60.69
01 1100 610 001 0001		DAP® ALEX Fast Dry® White Acrylic Latex		11.94
01 1100 610 001 0001		Tite Seal® 4" x 33' Self-Adhesive Ultra		18.99
FY26-0049	74011	Menards	11/05/2025	
01 1100 610 001		screws, paint, lights		<u>164.25</u>
Total	Menards			2,231.25
	10232025	Microtel Inn and Suites	11/05/2025	
01 1100 580 001		State XC Lodging		<u>635.00</u>
Total	Microtel Inn and Suites			635.00
FY26-0045	0861730	Mid-American Research Chemical	11/05/2025	
01 2610 610 001		Judgement day weed killer		378.88
01 2610 610 002		Weed Killer		<u>297.69</u>
Total	Mid-American Research Chemical			676.57
	412760	Midwest Lubricants LLC	11/05/2025	
01 2710 626 001 0002		Bus supplies		<u>232.00</u>
Total	Midwest Lubricants LLC			232.00
FY26-0039	2154277	Midwest Technology Products	11/05/2025	
01 6700 733 001		Powermatic DDS237		<u>9,201.70</u>
Total	Midwest Technology Products			9,201.70
	10312025	Misty Houghton	11/05/2025	
01 2710 519 001		Aug, Sep, Oct Mileage		<u>205.92</u>
Total	Misty Houghton			205.92
	1020,1006	MTC Mechanical	11/05/2025	
01 2610 340 001		HVAC		949.19
01 2610 340 002		HVAC		745.80
	1048	MTC Mechanical	11/10/2025	
01 2610 340 001		yearly maintenance fee		2,912.00
01 2610 340 002		yearly maintenance fee		<u>2,288.00</u>
Total	MTC Mechanical			6,894.99
	51753	National Art & School Supplies, Inc.	11/05/2025	
01 2510 610 001		Supplies		11.65
01 2510 610 002		Supplies		<u>9.15</u>
Total	National Art & School Supplies, Inc.			20.80
	10312025	Nebraska Dept of Labor	11/05/2025	
01 1100 261 001		Unemployment		<u>2,525.17</u>
Total	Nebraska Dept of Labor			2,525.17
	10202025-0001	Nebraska Public Power Distric	10/27/2025	
01 2610 621 001		Electric		2,692.42
01 2610 621 002		Electric		2,115.48

Homer Community Schools  
 11/10/2025 11:54 AM

**Board Report - Detail**

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
Total	Nebraska Public Power Distric			<u>4,807.90</u>
01 2610 610 001	2528	Nohava Roofing	11/06/2025	527.69
01 2610 610 002		patch roof		<u>414.61</u>
Total	Nohava Roofing			942.30
01 1100 610 001	11042025	Oakland-Craig Public School	11/05/2025	100.00
Total	Oakland-Craig Public School	One Act Fee		<u>100.00</u>
01 2510 540 001	A1122025	Omaha World Herald	11/10/2025	22.96
01 2510 540 002	1013897	Publish notice		<u>18.04</u>
Total	Omaha World Herald			41.00
01 2710 519 002	10312025	Puente, Marisol	11/05/2025	114.39
Total	Puente, Marisol	Aug, Sept Oct Mileage		<u>114.39</u>
01 2610 610 001	83775109	Roto-rooter	11/05/2025	126.00
01 2610 610 002		repairs		<u>99.00</u>
Total	Roto-rooter			225.00
01 2610 610 001	11162025	Sam's Club	11/05/2025	28.46
Total	Sam's Club	Supplies		<u>28.46</u>
01 2610 610 001	20626.20472	Siouxland Lock & Key	11/05/2025	24.58
01 2610 610 002		Supplies		<u>19.32</u>
Total	Siouxland Lock & Key			43.90
01 1100 610 001	11222025	Tekamah-Herman Public School	11/06/2025	100.00
Total	Tekamah-Herman Public School	One Act Fee		<u>100.00</u>
01 2710 490 001 0003	1983	Troy's Auto World	11/05/2025	465.72
Total	Troy's Auto World	return fee on axel		<u>465.72</u>
01 1100 610 002	11800551	University of Nebraska State Museum	11/05/2025	294.00
Total	University of Nebraska State Museum	3rd Grade Field Trip		<u>294.00</u>
01 2610 410 001	11152025-0001	Village Of Homer	11/05/2025	356.93
01 2610 410 002		Water & Sewer		<u>280.44</u>
Total	Village Of Homer			637.37
FY26-0056	8809132	Voyaqer Sopris Learning	11/05/2025	

Homer Community Schools  
11/10/2025 11:54 AM

**Board Report - Detail**

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
01 1100 610 001		REWARDS student books		<u>151.80</u>
Total Voyager Sopris Learning				151.80
	10312025	Wilmes Hardware Hank	11/06/2025	
01 2610 610 001		Supplies		51.72
01 2610 610 002		Supplies		<u>40.64</u>
Total Wilmes Hardware Hank				92.36
	05312025	Winona LaPointe	11/05/2025	
01 2710 519 002		Mileage To Parents		79.73
	10312025	Winona LaPointe	11/07/2025	
01 2710 519 001		Aug, Sep and Oct Mileage		<u>229.81</u>
Total Winona LaPointe				309.54
	31-202510-0005	Wireless Links	11/05/2025	
01 2710 890 001		Bus Supplies		33.94
01 2710 890 002		Bus Supplies		<u>26.66</u>
Total Wireless Links				60.60
	474835-0001	WoodRiver Energy, LLC	11/09/2025	
01 2610 621 001		Utility Energy Service		258.40
01 2610 621 002		Utility Energy Service		<u>203.02</u>
Total WoodRiver Energy, LLC				461.42
Fund Number 01				<u>69,654.28</u>
Checking Account ID 1				<u>69,654.28</u>

Amount

204.00

500.00

362.12

223.96

107.27

957.60

500.00

10.85

218.26

917.70

325.76

1,961.44

57.96

Amount

1,089.42

996.67

234.67

2,380.29

886.96

1,330.00

1,087.28

11.43

1,940.65

782.00

9,270.92

Amount

10.45

12.78

8.75

20.51

20.51

129.18

51.83

35.58

272.87

99.99

4,495.95

176.38

262.73

Amount

703.51

665.40

71.00

2,379.82

1,299.98

360.00

89.00

191.67

440.02

319.70

712.06

1,035.24

Amount

164.25

635.00

676.57

232.00

9,201.70

205.92

1,694.99

5,200.00

20.80

2,525.17

4,807.90

Amount

942.30

100.00

41.00

114.39

225.00

28.46

43.90

100.00

465.72

294.00

637.37

151.80

Amount

92.36

79.73

229.81

60.60

461.42

General Fund Account Balances – October 2025

Receipts:

(Received since last board meeting)

First Community Bank – Interest	38.76
Dakota & Thurston County Treasurer – Taxes from last month	156,284.26
ESU 2 Cultural Connections Music Grant	2,500.00
State of NE HAL	5,385.00
State of NE – State Aid	218,964.00

\*\*\*\*\*

Balance in General Fund Checking (11/1/2025)	402,593.91
Balance in General Fund Petty Cash (11/1/2025)	822.50
<b>General Fund Balance</b>	<b>403,416.41</b>

\*\*\*\*\*

General Fund Checking Balance as of November 1, 2025	402,593.91
November Account Payable Expenses	- 59,089.02
November Payroll Expense (Inc payroll deductions)	- 535,151.07
November To Be Deposited	+ 218,964.00
<b>Estimated Balance End of November</b>	<b>27,317.82</b>

.....

Hot Lunch Program Balance October, 2025

Hot Lunch Balance as of October 1, 2025	<b>\$ 6,203.54</b>
October Expenses to date	- 49,013.87
October Deposited to date	+ 31,687.23
October GF Reimbursement	+ 18,326.54
Balance End of October	<b>\$ 7,203.44</b>
 <b>November Lunch Payroll</b>	 <b>\$ 30,143.45</b>

.....

Activity Account Balance – October, 2025

Beginning bank balance as of October, 2025	<b>\$ 118,325.80</b>
October expenditures	- 20,848.59
October deposits	+ 17,768.74
Balance End of October	<b>\$ 115,245.95</b>

<b>Building Fund: (Used for Improvements)</b>	
Balance in Building Fund Passbook (10-1-25)	\$ 1,505.07
Interest	4.53
Dakota and Thurston County Treasurer	14,740.48
	<b>October Ending Balance</b>
	<b>\$ 16,250.08</b>
<b>QCPUF Fund</b>	
Balance in QCPUF (10-1-25)	\$ 171,691.50
Interest	372.19
Dakota and Thurston County Treasurer	5,117.33
	<b>October Ending Balance</b>
	<b>\$ 177,181.02</b>
<b>Depreciation Fund: (Used for Replacement)</b>	
Balance in Depreciation Fund Balance (10-1-25)	\$ 295,035.42
Less Check to House of Kitchens	1,247.00
Interest	625.08
	<b>October Ending Balance</b>
	<b>\$ 294,413.50</b>

.....

# Total Collections

	2022-2023	2023-2024	2024-2025	2025-2026
September	800,659	698,595	725,802	621,845
October	316,779	466,618	652,282	581,143
November	519,791	221,093	698,727	
December	275,982	346,820	703,572	
January	1,130,286	1,324,358	869,749	
February	588,149	524,431	854,291	
March	332,046	485,652	532,020	
April	574,028	513,032	492,355	
May	855,633	996,973	1,400,457	
June	429,134	489,487	554,793	
July	48,640	84,226	69,485	
August	417,695	93,457	119,103	
<b>TOTALS</b>	<b>6,288,821</b>	<b>6,244,744</b>	<b>7,672,635</b>	<b>1,202,988</b>

# Tax Collections

	2022-2023	% of Total	2023-2024	% of Total	2024-2025	% of Total	2025-2026	% of Total
September	600,231	74.97%	504,135	72.16%	505,420	69.64%	401,069	64.50%
October	116,402	36.75%	108,401	23.23%	143,002	21.92%	156,284	26.89%
November	35,932	6.91%	29,497	13.34%	29,152	4.17%		#DIV/0!
December	25,912	9.39%	25,976	7.49%	39,247	5.58%		#DIV/0!
January	889,616	78.71%	991,893	74.90%	516,753	59.41%		#DIV/0!
February	214,253	36.43%	228,350	43.54%	655,772	76.76%		#DIV/0!
March	59,157	17.82%	70,956	14.61%	36,784	6.91%		#DIV/0!
April	347,686	60.57%	232,260	45.27%	191,916	38.98%		#DIV/0!
May	591,358	69.11%	706,690	70.88%	1,194,987	85.33%		#DIV/0!
June	135,466	31.57%	173,628	35.47%	146,425	26.39%		#DIV/0!
July	40,059	82.36%	28,798	34.19%	36,411	52.40%		#DIV/0!
August	49,150	11.77%	33,418	35.76%	44,348	37.23%		#DIV/0!
<b>TOTALS</b>	<b>3,105,221</b>	<b>49.38%</b>	<b>3,134,003</b>	<b>50.19%</b>	<b>3,540,218</b>	<b>46.14%</b>	<b>557,353</b>	<b>46.33%</b>

# State Aid

	2022-2023	% of Total	2023-2024	% of Total	2024-2025	% of Total	2025-2026	% of Total
September	199,203	24.88%	191,609	27.43%	201,069	27.70%	218,964	35.21%
October	195,724	61.79%	185,008	39.65%	200,874	30.80%	218,964	37.68%
November	195,724	37.65%	185,008	83.68%	0	0.00%		#DIV/0!
December	195,724	70.92%	185,008	53.34%	401,748	57.10%		#DIV/0!
January	195,724	17.32%	185,008	13.97%	200,874	23.10%		#DIV/0!
February	195,724	33.28%	185,008	35.28%	0	0.00%		#DIV/0!
March	195,724	58.94%	185,008	38.09%	401,748	75.51%		#DIV/0!
April	195,724	34.10%	185,008	36.06%	200,874	40.80%		#DIV/0!
May	195,724	22.87%	185,008	18.56%	200,874	14.34%		#DIV/0!
June	195,719	45.61%	185,004	37.80%	200,873	36.21%		#DIV/0!
July								
August								
<b>TOTALS</b>	<b>1,960,714</b>	<b>31.18%</b>	<b>1,856,677</b>	<b>29.73%</b>	<b>2,008,934</b>	<b>26.18%</b>	<b>437,928</b>	<b>36.40%</b>

Homer Community Schools

		Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01					
1100	REGULAR INSTRUCTIONAL PROGRAMS	3,721,460.00	258,604.98	799,069.26	21.95
1125	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AG	60,284.00	297.51	1,155.83	1.92
1150	LIMITED ENGLISH PROF PROGRAMS	22,380.00	1,320.90	3,962.70	17.71
1160	PROVERTY PROGRAMS	523,200.00	55,697.19	161,681.85	30.90
1190	EARLY CHILDHOOD ED PROGRAMS	14,010.00	0.00	676.95	4.83
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	500,000.00	69,405.08	191,846.13	38.37
1300	SUMMER SCHOOL	25,000.00	0.00	0.00	0.00
2120	GUIDANCE SERVICES	178,000.00	20,081.67	60,577.27	34.03
2130	HEALTH SERVICES	76,000.00	5,404.65	14,292.24	18.81
2141	PSYCHOLOGICAL SERVICES SPED SCHOOL AGE	80,000.00	0.00	0.00	0.00
2151	SPEECH & AUDIOLOGY SERV SPED SCHOOL AGE	110,000.00	0.00	0.00	0.00
2161	OT SERVICES SPED SCHOOL AGE	8,000.00	0.00	0.00	0.00
2213	INST STAFF TRAINING	0.00	0.00	6,995.95	0.00
2220	LIBRARY/MEDIA SERVICES	175,000.00	13,467.02	38,244.14	21.85
2290	Retirement incentive	0.00	0.00	18,567.45	0.00
2320	EXECUTIVE ADMINISTRATION	290,000.00	17,626.96	53,913.04	18.59
2410	OFFICE OF PRINCIPAL	410,000.00	33,729.87	102,227.25	24.93
2510	GENERAL ADMIN-BUSINESS SERVICE	200,000.00	8,226.61	35,744.73	17.91
2530	PRINT, PUB, DUP SERVICES	0.00	0.00	1,610.70	0.00
2610	SUPPORT SERVICES OPERATION OF BUILDING	513,000.00	22,718.61	98,357.32	21.47
2650	VEHICLE OPP, ACQUISITION AND MAINTENANCE	25,000.00	0.00	0.00	0.00
2660	SECURITY	2,000.00	0.00	0.00	0.00
2710	VEHICLE OPP & PURCH REG ED	389,601.00	17,430.86	65,864.32	16.91
2712	VEHICLE OPP & PURCH SCHOOL AGE SPED	0.00	0.00	1,159.20	0.00
3535	HIGH ABILITY LEARNERS	14,000.00	0.00	0.00	0.00
5000	DEBT SERVICES	0.00	0.00	114,000.00	0.00
6200	TITLE I, PART A ESSA IMP BASIC BY LOCAL	199,000.00	11,139.16	30,895.68	15.53
6210	TITLE I PART A ACCT ESSA IMPROV BASIC	6,000.00	0.00	0.00	0.00
6408	6408	103,000.00	0.00	5,998.50	5.82
6700	FED VOC & APP TECH ED (CARL PERKINS)	10,000.00	0.00	0.00	0.00
6990	OTHER FED CATEGORICAL RECEIPTS	0.00	0.00	7,771.71	0.00
6992	REAP	45,000.00	0.00	0.00	0.00
6997	6997	5,000.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	165,065.00	0.00	27,556.78	16.69
	Totals	7,870,000.00	535,151.07	1,842,169.00	23.78

# Homer Community Schools — 1/3/5/7/10/15-Year Facilities Plan

## Assumptions (so we're on the same page)

- Parking lot (164,355 sq ft):
  - 6" concrete replacement:
  - 6" asphalt:
  - 4" asphalt (light/med duty areas):
- Bathrooms (per room, 4 sinks/4 mirrors, 3 toilets, 2 urinals, tile/paint): each depending on scope; plan.
- Other planning ballparks:
  - Kitchen addition/upgrades: (program-dependent)
  - Bus storage/garage (pre-eng metal bldg, heat, doors):
  - Wrestling facility (6k–10k sf):
  - Gym floor replacement (wood, lines, base):
  - Playground (elem/main): ; Preschool playground:
  - Track resurfacing; Timing system; Pole vault addition:
  - Football bleachers (1,000–1,500 seats); Pressbox:
  - Tennis courts resurface (2–4 courts):
  - Outdoor basketball court:
  - Playground area upgrades (baseball infield edges, four-square, gaga pit, etc.):
  - Concrete/curb east & west sides (spot renewals):

- HVAC central controls:
- Elementary flex space enclosures:
- Scorer's table (split w/ Knight Backers) total (district share?)

Carry 10–15% contingency (unknowns) and 4–5%/yr escalation for projects beyond 12 months. ADA, life-safety, and drainage items take precedence.

---

## Year 1 (Now–12 months): Fast wins, safety, and design starts

### Projects

- Bathroom #1 pilot remodel (sets specs/finishes):
- Elementary flex space enclosures (acoustics/safety):
- HVAC central controls design + Phase 1 (network, front-end):
- Track: timing system purchase; small patching if needed:
- Outdoor basketball court (student wellness, community use):
- Concrete/curb spot repairs (east & west):
- Scorer's table (district share with Knight Backers):
- Parking lot & site: engineering study (section design, drainage, phasing, asphalt vs. concrete):

### Decisions/Deliverables

- Approve standard restroom spec from pilot.
  - Select parking lot pavement type & phasing plan.
  - Approve HVAC controls master plan & sequence.
-

## Year 3 (Months 13–36): Student-facing upgrades + site readiness

### Projects

- Bathrooms #2–#3 remodels (like pilot):
- Preschool playground (age-appropriate/accessible):
- Playground area upgrades (four-square, gaga, baseball infield tune-ups, benches/shade):
- Tennis courts resurfacing (cycle 1):
- HVAC controls Phase 2 (major wings, schedules, trending):
- Parking lot: bid documents; minor concrete/curb Phase 2:
- Track resurfacing or commit for Year 5 depending on condition:
- Pole vault addition (coordinate with resurfacing):

### Decisions/Deliverables

- Final parking lot bid package with school-year phasing.
  - Kitchen concept programming (addition vs. targeted upgrades).
  - Bus storage/garage size, site, utilities confirmed.
- 

## Year 5 (Months 37–60): Heavy site work + reliability projects

### Projects

- Parking lot replacement (Phase 1 or full, per phasing):
  - Asphalt 6": or Concrete 6":
  - Include drainage fixes, ADA routes, lighting conduits, striping.

- Bus storage/garage construction:
- HVAC controls Phase 3 (remaining buildings/equipment; tie to boilers/RTUs):
- Gym floor replacement (schedule summer):
- Bathroom #4 remodel (final room):
- Kitchen: targeted upgrades (equipment, hoods, dish, flooring) or complete construction docs for addition: (design or light construction)

#### Decisions/Deliverables

- If not complete, commit to parking lot Phase 2 timeline (Year 7).
  - Confirm funding path for kitchen addition and wrestling facility.
- 

## Year 7 (Months 61–84): Program expansions & athletics

#### Projects

- Wrestling facility (new mat room/addition, storage, HVAC):
- Kitchen addition/build-out (if pursued):
- Football bleachers replacement & pressbox upgrades:
- Parking lot Phase 2 (if split phasing):
- Main playground renewal (larger set/ADA surfacing):

#### Decisions/Deliverables

- Establish long-term fields & courts maintenance cycle (5–7 yrs).
  - Verify remaining site concrete/curb needs and schedule.
-

## Year 10 (Months 85–120): Renewals & lifecycle

### Projects

- Tennis courts resurface cycle 2:
- Track resurface cycle (if not in Year 3/5 or as next cycle):
- Parking lot maintenance program (crack seal/coal tar or concrete joint seal, sealcoat for asphalt areas):
- Site concrete & curb (east/west) Phase 3 or catch-up:

### Decisions/Deliverables

- Re-assess HVAC controls/analytics; consider fault-detection add-ons and VAV optimizations.
- 

## Year 15 (Months 121–180): Next-cycle planning

### Projects

- Gym floor major refinish/linework (post-replacement cycle):
  - Bathrooms minor refresh (partitions, accessories, caulk/touch-up):
  - Parking lot: plan next overlay (asphalt) or panel/joint rehab (concrete):
  - Evaluate bleachers/pressbox wear, ADA, and tech (video, data) for next upgrades.
  - Review playground equipment condition; partial replacements as needed:
- 

## Funding & Partnerships (menu to mix per project)

- Special Building Fund (multi-year cash) for restrooms, site concrete, controls, resurfacing.

- Depreciation Fund for planned equipment cycles (timing system, scorer's table share, kitchen equipment, gym floor).
  - Bonds for large additions (wrestling facility, kitchen addition, full parking lot if concrete).
  - Lease-purchase (energy/controls, buses/garage, select equipment) where permissible.
  - Grants/Donations/Booster partnerships: Knight Backers (scorer's table, timing, small athletics); local foundations; corporate giving for playgrounds and wellness spaces.
  - In-kind/City collaboration for courts, fields, sidewalks/curb on public interfaces.
- 

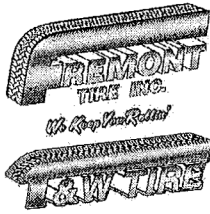
## Prioritization Criteria (used to place items above)

1. Safety/ADA/compliance (restrooms, bleachers, site walks, controls for ventilation).
  2. Instructional impact & student experience (playgrounds, gym floor, wrestling/kitchen).
  3. Asset life & cost avoidance (parking lot, track/courts resurfacing).
  4. Leverage outside funds/partners.
  5. Phasing around school operations to minimize disruption.
- 

## Next 90 Days — Action Checklist

- Authorize restroom pilot design/build and finalize standard finishes & hardware.
- Commission parking lot (asphalt vs. concrete), drainage assessment, and phasing map.
- Kick off HVAC controls master plan (IT/network coordination).
- Scope/budget preschool playground and outdoor basketball court; pursue donations/grants.
- Select and purchase track timing system; coordinate training.

- Begin programming sessions for kitchen and wrestling facility (space, adjacencies, MEP loads).
- Confirm Knight Backers split for scorer's table and explore further partnership targets.



# QUOTE SSC

2419 Cornhusker Dr  
SOUTH SIOUX CITY, NE 68776  
(402) 494-6078  
www.fremonttire.com

Quote: 30011218  
Print Date: 10/18/25 9:18 am  
Salesperson: Jon Froehlich  
Cust ID: HOM4-1

<b>Bill To:</b> HOMER COMMUNITY SCHOOL 212 3RD ST HOMER, NE 68030 Bus: (402) 698-2377	<b>Sold To:</b> HOMER COMMUNITY SCHOOL 212 3RD ST HOMER, NE 68030 Bus: (402) 698-2377	<b>Vehicle Serviced:</b> Eng: VIN: License: Unit:	Color: Mileage In: 0 Mileage Out: 0
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DESCRIPTION	ITEM	QTY	PRICE	FET	EXT PRICE
<b>Default</b>					<b>\$11,595.00</b>
11R22.5~ROA~RM300HH~H/16 BW 146K TL DOT #(s):	173010005	20	\$578.75	0.00	11,575.00
NE State Tire Tax	TTAX	20	\$1.00	0.00	\$20.00
DEEP TREAD OPEN SHOULDER DRIVE	NOTE	1	\$0.00	0.00	\$0.00
PRICE IS INSTALLED	NOTE	1	\$0.00	0.00	\$0.00
NO DISPOSAL FEE AS TIRES WILL BE SWAPPED AFTER WINTER.	NOTE	1	\$0.00	0.00	\$0.00

**\*THIS IS A QUOTE - DO NOT PAY\***

QUOTES VALID 30 DAYS FROM THE DATE QUOTED.

Shop Fee	Subtotal	Sales Tax	Invoice Total
\$ 0.00	\$ 11,595.00	\$ 0.00	\$ 11595.00

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**Superintendent Pay Transparency Notice—Proposed Contract Joseph Lefdal**

Notice is hereby given that Homer Community School has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting held on April 14th, 2025 at 7pm in the Library at Homer Community School in Homer, Nebraska.

After the 2025/26 school year, how many years remain on the contract:  
(Column F must be completed if additional years remain on contract.)

1

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 172,983.44	\$ 172,983.44	\$ 345,966.88
<b>Compensation for activities outside of the regular salary:</b>			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 10,357.20	\$ 11,127.72	\$ 21,484.92
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare <b>if paid by the district</b></i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 27,016.57	\$ 27,016.57	\$ 54,033.14
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 500.00	\$ 500.00	\$ 1,000.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
<b>Totals:</b>	<b>\$ 212,057.21</b>	<b>\$ 212,827.73</b>	<b>\$ 424,884.94</b>

**MINUTES OF MEETING  
(Authorizing Promissory Note, Series 2025)**

The meeting of the Board of Education (the "Board") of Dakota County School District 0031, in the State of Nebraska (the "District"), was held in open and public session at \_\_\_\_\_ o'clock p.m. on \_\_\_\_\_, 2025, at \_\_\_\_\_. Present were:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_. Absent were: \_\_\_\_\_.

Notice of the meeting was given in advance thereof by posting or publishing, being the District's designated method for giving notice, a copy of the Certificate of Posting or Affidavit of Publication being attached to these Minutes. Notice of this meeting was given in advance to all members of the Board, and a copy of their Acknowledgment of Receipt of Notice is attached to these Minutes. Availability of the Agenda was communicated in the advance notice and in the notice to the members of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

At the beginning of the meeting, the President of the Board publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

Member \_\_\_\_\_ offered the following resolution and moved its passage and adoption:

## RESOLUTION

“BE IT RESOLVED by the Board of Education (the “Board”) of Dakota County School District 0031, in the State of Nebraska (aka Homer Community Schools) (the “School District”):

1. The Board hereby finds and determines as follows:

(a) that it is necessary for the School District to borrow money pursuant to Section 79-1070, Reissue Revised Statutes of Nebraska, 2014 (“Section 79-1070”), in order to meet the School District’s obligations as the same fall due during the current fiscal year;

(b) that the total anticipated receipts of the general fund for the current school fiscal year and the following school fiscal year are not less than \$12,369,992, which amount is the sum of:

(i) the anticipated receipts from the current existing levy multiplied by two (\$6,273,618),

(ii) the anticipated receipts from the United States for the current school fiscal year and the following school fiscal year (\$422,000), and

(iii) the anticipated receipts from other sources for the current school fiscal year and the following school fiscal year (\$5,674,374);

(c) that the unexpended balance of total anticipated receipts of the general fund is not less than \$11,062,974;

(d) that not later than the time of issuance of the Note herein authorized there will be \$-0- in notes or warrant indebtedness of the School District pursuant to Section 79-1070 outstanding against the general fund;

(e) that in order to enable the School District to pay claims as the same fall due, it is necessary and advisable for the School District to borrow money and issue its negotiable promissory note as provided under Section 79-1070, in the amount of not to exceed \$1,000,000.

2. For the purpose of providing money to pay claims of the School District as set forth in Section 1, there is hereby authorized a promissory note of this School District to be designated as “Promissory Note, Series 2025” (the “Note”), in the total principal amount of not to exceed \$1,000,000, and shall be subject to such terms and conditions, all as provided in the note purchase agreement or agreement to purchase (the “Purchase Agreement”) with the initial purchaser of the Note as set forth and determined by the Superintendent or the President or Secretary of the Board (each, an "Authorized Officer") in the Purchase Agreement (the “Purchaser”) setting forth the final terms of the Note and the sale thereof, *provided*:

- (a) The interest rate of the Note shall not exceed 5.75%;
- (b) The Note shall be dated Date of Delivery and shall become due no later than one year from the Date of Delivery; and
- (c) The aggregate stated principal amount of the Note shall not exceed \$1,000,000 nor shall the maturity date be later than one year from the Date of Delivery.

The date of original issue for the Note shall be date of delivery thereof (the "Date of Delivery"). With the unpaid principal balance of said Note as drawn and remaining outstanding from time to time from the date hereof or later date of drawing (as to each principal amount drawn) shall bear interest at such interest rate as provided in the Purchase Agreement with interest payable on such dates (each such date, an "Interest Payment Date") and shall mature on such date as provided in the Purchase Agreement (the "Maturity Date"), with all unpaid principal and accrued and unpaid interest due on the Maturity Date. Interest shall be computed based upon a three hundred sixty-five day year (366 in the case of leap years) and the actual number of days elapsed. The School District reserves the right and option of prepaying any or all of the unpaid principal balance at any time, without penalty or redemption premium at the principal amount to be prepaid plus unpaid accrued interest on such principal amount. Notice of any such redemption shall be given by mail to the registered owner not less than ten days prior to the date fixed for redemption, provided that such requirement for notice may be waived by such registered owner. The School District shall cause books for registration and for transfer of the Note, as provided in this ordinance, to be kept by the Treasurer. The ownership of the Note shall be registered as to principal and interest on such books kept by the Treasurer, who shall make notation of such registration therein and on the Note. The Note shall be sold for the principal amount thereof as drawn from time to time under the terms of this Resolution. The Note shall be registered in such name upon delivery. The transfer of the Note may be registered only upon assignment duly executed by said initial registered owner or by its registered assigns or its legal representatives or attorneys in such form as shall be satisfactory to the Treasurer, such registration to be made on such books and endorsed on the Note by the Treasurer. The principal and interest on the Note shall be payable only to or upon the order of the registered owner or such owner's legal representative, and neither the School District nor the Treasurer shall be affected by any notice to the contrary, but registration may be changed as herein provided. All such payments shall be valid and effectual to satisfy and discharge the liability upon the Note to the extent of the sum or sums so paid. No charge shall be made to the registered owner for the registration and transfer of the Note. Payments of principal, due at maturity or earlier redemption, and interest on the Note shall be made by the Treasurer, as paying agent, to the registered owner upon presentation to the Treasurer for notation of partial payment or prepayment and in the case of prepayment or payment in full upon surrender for cancellation. Interest on the Note due prior to maturity or earlier redemption shall be paid by check or draft mailed to the registered owner at its registered address. Payments shall be applied first to interest accrued and then to principal. Any and all payments made by the Treasurer, as paying agent in accordance with the terms of this ordinance, to the registered owner, shall be sufficient to satisfy the obligation of the School District on the Note. Notwithstanding the foregoing and unless as otherwise provided in the Purchase Agreement, the Note and any interest therein may be transferred only upon the bond register and only if (1) the transferor has submitted

to the School District the transferred Note accompanied by an assignment in substantially the form attached to the Note duly executed by the transferor or the transferor's attorney or legal representative; which assignment shall disclose the name, address and tax identification number of the assignee; (2) the School District shall consent to such assignment, and (3) the assignee is a bank or a qualified institutional buyer as defined in Rule 144A promulgated by the Securities and Exchange Commission and the transferor has obtained and provided to the School District, prior to such transfer and assignment, an investor letter satisfactory to bond counsel of the School District. Upon any transfer meeting the requirements of this section, the School District shall execute and deliver in exchange for the Note a new Note, registered in the name of the transferee, of the same series, of the same outstanding principal amount, maturing in the same amount at the same time and bearing interest at the same rate.

3. The Note shall be in substantially the following form:

**THIS NOTE MAY BE TRANSFERRED ONLY IN THE MANNER AND ON THE TERMS AND CONDITIONS AND SUBJECT TO THE RESTRICTIONS STATED IN SECTION 2 OF THE RESOLUTION (AS DEFINED IN THIS NOTE)**

**UNITED STATES OF AMERICA  
STATE OF NEBRASKA**

**DAKOTA COUNTY SCHOOL DISTRICT 0031  
(HOMER COMMUNITY SCHOOLS)  
PROMISSORY NOTE, SERIES 2025**

**Interest Rate**                      **Maturity Date**                      **Date of Issue**  
\_\_\_\_\_ %                                      \_\_\_\_\_, \_\_\_\_

**Registered Owner:**

**Principal Amount:**

KNOW ALL PERSONS BY THESE PRESENTS: That the Dakota County School District 0031 (Homer Community Schools), in the State of Nebraska (the "District"), hereby acknowledges itself to owe and for value received promises to pay to the registered owner specified above and shown on the annexed registration form the principal amount specified above to the extent drawn and remaining unpaid in lawful money of the United States of America on the maturity date specified above, with interest on the principal balance as drawn and remaining outstanding from time to time thereof from the date of original issue specified above or later date of drawing (as to each principal amount drawn), whichever is later, to maturity (or earlier redemption) at the rate per annum specified above. Said interest shall computed on the basis of a 360-day year consisting of twelve 30-day months and shall be payable semiannually on \_\_\_\_\_ and \_\_\_\_\_ of each year, starting \_\_\_\_\_. If this Note is not paid upon presentation at maturity or any interest installment hereon is not paid when due, the Note or interest installment shall bear interest thereafter until paid at a rate equal to the rate assessed against delinquent taxes under Section 45-104.01 R.R.S. Nebraska 2010, as now existing or as the same may be amended from time to time by the Nebraska Legislature. The interest hereon due prior to maturity or earlier redemption shall be paid on each interest payment date by the District Treasurer, as Paying Agent and Registrar for the District, by wire transfer (but only in accordance with the limited terms of the authorizing ordinance), check or draft mailed to the registered owner hereof, as of the close of business on the 15<sup>th</sup> day immediately preceding the interest payment date, at such owner's registered address as it appears on the books of registration of the District. The principal of this Note and the interest due at maturity or upon call for redemption prior to maturity are payable on presentation to said Paying Agent and Registrar at the office of the Paying Agent in Homer, Nebraska, for notation of partial payment or prepayment and in the case of prepayment or payment in full upon surrender for cancellation. Any interest not so timely paid shall cease to be payable to the person entitled thereto as of the record date such interest was payable, and shall be payable to the person who is the registered owner of this Note on such special record date for payment of such defaulted

interest as shall be fixed by the Paying Agent and Registrar whenever monies for such purpose become available. For the prompt payment of this Note, principal and interest as the same become due, the full faith, credit and resources of said District are hereby irrevocably pledged.

Partial payments or prepayments shall be noted on the annexed record of partial repayments. Drawings under this Note shall be noted on the annexed schedule of principal advances. Payments shall be applied first to interest accrued and then to principal. The District, however, reserves the right and option of paying this Note at any time, in whole or in part, at the principal amount thereof plus accrued interest to the date fixed for redemption.

This Note is of the total authorized principal amount of \_\_\_\_\_ Dollars (\$\_\_\_\_\_) of even date and like tenor herewith, except as to denomination, issued, executed and delivered by said District as evidence of money borrowed pursuant to Section 79-1070, Reissue Revised Statutes of Nebraska, 2014, and is authorized by a resolution passed by the Board of Education of said District and is payable out of the funds to be collected upon the tax levy of said District for its fiscal year beginning September 1, 2025 and next following fiscal year, and other anticipated receipts for said fiscal years. The total principal amount of said Note outstanding as of the date of delivery of this Note does not exceed 70% of the unexpended balance of total anticipated receipts for said fiscal year beginning September 1, 2025 and the next following fiscal year as defined in Section 79-1070.

This Note is transferable by the registered owner or such owner's attorney duly authorized in writing at the office of the Paying Agent and Registrar, in Homer, Nebraska, upon surrender and cancellation of this Note and thereupon a new Note of the same aggregate principal amount will be issued to the transferee as provided in the resolution authorizing said Note (the "Resolution"), subject to the limitations therein prescribed. The District, the Paying Agent and Registrar and any other person may treat the person in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment due hereunder and for all purposes and shall not be affected by any notice to the contrary, whether this Note be overdue or not.

This Note shall not be valid or become obligatory for any person until the Certificate of Authentication hereon shall have been signed by the Paying Agent and Registrar.

IT IS HEREBY CERTIFIED AND WARRANTED that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Note did exist, did happen and were done and performed in regular and due form and time as provided by law and that this Note, together with any other outstanding indebtedness of the District, does not exceed any limitation imposed by law.

IN WITNESS WHEREOF, the Board of Education of Dakota County School District 0031, in the State of Nebraska, has caused this Note to be executed on behalf of the School District with the signatures of its President and Secretary, both of which signatures may be facsimile signatures, all as of the date of issue shown above.

DAKOTA COUNTY SCHOOL DISTRICT 0031,  
IN THE STATE OF NEBRASKA

By: (sample – do not sign)  
President

ATTEST:

(sample – do not sign)  
Secretary

**CERTIFICATE OF AUTHENTICATION**

This note is one of the notes authorized by resolution of the Board of Education of Dakota County School District 0031, in the State of Nebraska, as described in the foregoing note.

Treasurer, Dakota County School District 0031,  
Homer, Nebraska, Paying Agent and Registrar

By : (sample – do not sign)  
Authorized Signature



**RECORD OF PARTIAL PREPAYMENTS**

<b>Date of Partial Principal Prepayment</b>	<b>Amount of Partial Prepayment</b>

4. The Note shall be executed on behalf of the School District with the manual signatures of the President and Secretary of the Board. After being executed by the President and Secretary of the District, the Note shall be delivered to the Treasurer who shall be responsible therefor under his official bond, who is hereby authorized to register and deliver the Note to the Purchaser. Said Treasurer is hereby authorized to date the Note as of the date of its delivery. Said purchaser shall make payment for the Note by advancing funds from time to time up to the full stated principal amount upon requests for disbursement of funds for claims approved executed on behalf of the School District. Each such advance shall be noted on the Note by the registered owner.

5. Upon execution, registration and authentication of the Note, the Paying Agent and Registrar is authorized to deliver them to FIRST COMMUNITY BANK, as the purchaser thereof (the "Purchaser"), for a purchase price of 100% of the principal amount of thereof plus accrued interest (if any) on the Note to the date of payment for the Note, and the Note shall be delivered upon evidence of receipt by the School District of an amount equal to such purchase price. Said Note is sold to the Purchaser subject to the opinion of independent bond counsel that said Note is lawfully issued; that said Note constitutes a valid obligation of the School District. The Purchase Agreement for the purchase of the Note is to be approved and executed by the Authorized Officer. The proceeds of the Note will be expended as set out in Section 1 hereof.

6. The Note shall be payable out of funds collected or to be collected upon the general fund levy of the School District for its fiscal year beginning September 1, 2025 and next following fiscal year or from general fund receipts from other sources for said fiscal years and the School District agrees that a sufficient amount from such general fund levy or other sources, when collected and received, shall be applied to the payment in full of the Note to the extent not paid from other sources. The School District further agrees that not later than the maturity date for the Note, monies or legal investments sufficient to pay principal and interest on the Note shall be set aside in a separate fund held solely for the payment of the Note at maturity. Any earnings on said monies or investments in excess of the amount needed to pay off the Note in full may be transferred to the School District's general fund upon order of the Board.

7. The School District hereby covenants with the purchasers and holders of the Note herein authorized that it will make no use of the proceeds of the Note, including money held in any sinking fund for the payment of principal and interest on the Note, which would cause the Note to be arbitrage bonds within the meaning of Sections 103 and 148 and other related sections of the Internal Revenue Code of 1986, as amended (the "Code"), and further covenants to comply with said Sections 103 and 148 and related sections and all applicable regulations thereunder throughout the term of said issue. The School District hereby covenants with the registered owners from time to time of the Note hereby authorized that it shall comply with all applicable provisions of the Code and with all applicable provisions of any other tax laws and any regulations, published rulings and court decisions pursuant thereto, which relate to the exclusion from gross income of interest on the Note for federal income tax purposes, to the extent necessary to comply with such Code, laws, regulations, published rulings and court decisions or otherwise to preserve such exclusion, including specifically, but without limitation, all arbitrage rebate and information reporting requirements required by the Code.

The School District further agrees that it will not take any actions which would cause the Note to constitute "private activity bonds" within the meaning of Section 141 of the Code. The School District hereby designates the Note as its "qualified tax exempt obligations" pursuant to Section 265(b)(3)(B)(i)(III) of the Code and covenants and warrants that it does not reasonably expect to issue tax-exempt bonds or other tax-exempt interest-bearing obligations aggregating in principal amount more than \$10,000,000 during calendar year in which the Note is issued (taking into consideration the exception for current refunding issues).

8. In order to promote compliance with certain federal tax and securities laws relating to the Note herein authorized (as well as other outstanding tax-exempt bonds), the policy and procedures attached hereto as Exhibit "A" (the "Post-Issuance Compliance Policy and Procedures") are hereby adopted and approved in all respects. To the extent that there is any inconsistency between the attached Post-Issuance Compliance Policy and Procedures and any similar policy or procedures previously adopted and approved, the Post-Issuance Compliance Policy and Procedures shall control.

9. The officers of the School District, or any one or more of them, including the President, Secretary and Treasurer of the Board and the Superintendent of Schools are hereby authorized to execute any and all certifications and documents and to take any and all actions deemed by them to be necessary in connection with the issuance of the.

10. This resolution shall be in full force and effect from and after its adoption as provided by law.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2025.

DAKOTA COUNTY SCHOOL DISTRICT 0031,  
IN THE STATE OF NEBRASKA

ATTEST:

By: \_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

The motion for adoption was seconded by Board Member \_\_\_\_\_. The President then stated the question was, "Shall this Resolution be passed and adopted?" Upon roll call vote, the following Board Members voted YEA: \_\_\_\_\_

\_\_\_\_\_;

the following voted NAY: \_\_\_\_\_. The passage and adoption of said resolution having been concurred in by a majority of all members of the Board, the President declared the resolution adopted and the President, in the presence of the School Board, signed and approved the resolution and the Secretary attested the passage and approval of the same and affixed his/her signature thereto.

DATED THIS \_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary

**EXHIBIT "A"**

**POLICY AND PROCEDURES**

[SEE ATTACHED]

**Policy and Procedures  
Federal Tax Law and Disclosure Requirements for  
Tax-exempt Bonds and/or Tax Advantaged Bonds**

**ISSUER NAME:** Dakota County School District 0031, in the State of Nebraska

**COMPLIANCE OFFICER (BY TITLE):** Superintendent of Schools

It is the policy of the Issuer identified above (the "Issuer") to comply with all Federal tax requirements and securities law continuing disclosure obligations for its obligations issued as tax-exempt bonds (or as tax credit, direct pay subsidy or other tax-advantaged bonds, as applicable) to ensure, as applicable (a) that interest on its tax-exempt bonds remains exempt from Federal income tax, (b) that the direct payments or tax credits associated with its bonds issued as tax advantaged bonds are received in a timely manner and (c) compliance with any continuing disclosure obligations of the Issuer with respect to its outstanding bonds.

**PROCEDURES**

Compliance Officer. Review of compliance with Federal tax requirements and securities law continuing disclosure obligations as generally outlined below shall be conducted by the Compliance Officer identified above (the "Compliance Officer"). To the extent more than one person has been delegated specific responsibilities, the Compliance Officer shall be responsible for ensuring coordination of all compliance review efforts.

Training. The Compliance Officer shall evaluate and review educational resources regarding post-issuance compliance with Federal tax and securities laws, including periodic review of resources published for issuers of tax-exempt obligations by the Internal Revenue Service (either on its website at <http://www.irs.gov/taxexemptbond>, or elsewhere) and the Municipal Securities Rulemaking Board (either on its Electronic Municipal Market Access website ["EMMA"] at <http://www.emma.msrb.org>, or elsewhere).

Compliance Review. A compliance review shall be conducted at least annually by or at the direction of the Compliance Officer. The review shall occur at the time the Issuer's annual audit takes place, unless the Compliance Officer otherwise specifically determines a different time period or frequency of review would be more appropriate.

Scope of Review.

*Document Review.* At the compliance review, the following documents (the "Bond Documents") shall be reviewed for general compliance with covenants and agreements and applicable regulations with respect to each outstanding bond issue:

- (a) the resolution(s) and/or ordinance(s), as applicable, adopted by the governing body of the Issuer authorizing the issuance of its outstanding bonds, together with any documents setting the final rates and terms of such bonds (the "Authorizing Proceedings"),
- (b) the tax documentation associated with each bond issue, which may include some or all of the following (the "Tax Documents"):

- (i) covenants, certifications and expectations regarding Federal tax requirements which are described in the Authorizing Proceedings;
  - (ii) Form 8038 series filed with the Internal Revenue Service;
  - (iii) tax certificates, tax compliance agreements, tax regulatory agreement or similar documents;
  - (iv) covenants, agreements, instructions or memoranda with respect to rebate or private use;
  - (v) any reports from rebate analysts received as a result of prior compliance review or evaluation efforts; and
  - (vi) any and all other agreements, certificates and documents contained in the transcript associated with the Authorizing Proceedings relating to federal tax matters.
- (c) the Issuer's continuing disclosure obligations, if any, contained in the Authorizing Proceedings or in a separate agreement (the "Continuing Disclosure Obligations"), and
- (d) any communications or other materials received by the Issuer or its counsel, from bond counsel, the underwriter or placement agent or its counsel, the IRS, or any other material correspondence relating to the tax-exempt status of the Issuer's bonds or relating to the Issuer's Continuing Disclosure Obligations.

*Use and Timely Expenditure of Bond Proceeds.* Expenditure of bond proceeds shall be reviewed by the Compliance Officer to ensure (a) such proceeds are spent for the purpose stated in the Authorizing Proceedings and as described in the Tax Documents and (b) that the proceeds, together with investment earnings on such proceeds, are spent within the timeframes described in the Tax Documents, and (c) that any mandatory redemptions from excess bond proceeds are timely made if required under the Authorizing Proceedings and Tax Documents.

*Arbitrage Yield Restrictions and Rebate Matters.* The Tax Documents shall be reviewed by the Compliance Officer to ensure compliance with any applicable yield restriction requirements under Section 148(a) of the Internal Revenue Code (the "Code") and timely calculation and payment of any rebate and the filing of any associated returns pursuant to Section 148(f) of the Code. A qualified rebate analyst shall be engaged as appropriate or as may be required under the Tax Documents.

*Use of Bond Financed Property.* Expectations and covenants contained in the Bond Documents regarding private use shall be reviewed by the Compliance Officer to ensure compliance. Bond-financed properties shall be clearly identified (by mapping or other reasonable means). Prior to execution, the Compliance Officer (and bond counsel, if deemed appropriate by the Compliance Officer) shall review (a) all proposed leases, contracts related to operation or management of bond-financed property, sponsored research agreements, take-or-pay contracts or other agreements or arrangements or proposed uses which have the potential to give any entity any special legal entitlement to the bond-financed property, (b) all proposed agreements which would result in disposal of any bond-financed property, and (c) all proposed uses of bond-financed property which were not anticipated at the time the bonds were issued. Such actions could be prohibited by the Authorizing Proceedings, the Tax Documents or Federal tax law.

*Continuing Disclosure.* Compliance with the Continuing Disclosure Obligations with respect to each bond issue shall be evaluated (a) to ensure timely compliance with any annual disclosure requirement, and

(b) to ensure that any material events have been properly disclosed as required by the Continuing Disclosure Obligation.

Record Keeping. If not otherwise specified in the Bond Documents, all records related to each bond issue shall be kept for the life of the indebtedness associated with such bond issue (including all tax-exempt refundings) plus six (6) years.

Incorporation of Tax Documents. The requirements, agreements and procedures set forth in the Tax Documents, now or hereafter in existence, are hereby incorporated into these procedures by this reference and are adopted as procedures of the Issuer with respect to the series of bonds to which such Tax Documents relate.

Consultation Regarding Questions or Concerns. Any questions or concerns which arise as a result of any review by the Compliance Officer shall be raised by the Compliance Officer with the Issuer's counsel or with bond counsel to determine whether non-compliance exists and what measures should be taken with respect to any non-compliance.

VCAP and Remedial Actions. The Issuer is aware of (a) the Voluntary Closing Agreement Program (known as "VCAP") operated by the Internal Revenue Service which allows issuers under certain circumstances to voluntarily enter into a closing agreement in the event of certain non-compliance with Federal tax requirements and (b) the remedial actions available to issuers of certain bonds under Section 1.141-12 of the Income Tax Regulations for private use of bond financed property which was not expected at the time the bonds were issued.

**ACKNOWLEDGMENT OF RECEIPT OF  
NOTICE OF MEETING**

The undersigned President and Members of the Board of Education of Dakota County School District 0031, hereby acknowledge receipt of advance notice of a meeting of said body and the agenda for such meeting held at \_\_\_\_ p.m. on \_\_\_\_\_, 2025, held at \_\_\_\_\_.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2025.

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I hereby certify that \_\_\_\_\_ was/were absent from the meeting but that, to my personal knowledge, he/she/they received advance notice of the meeting.

\_\_\_\_\_  
Secretary

6897910.5